



City Hall
117 S. Main Street
Fayette, MO 65248
Ph:(660) 248-5246
Fax:(660) 248-3502

**Tentative Agenda
May 12, 2026**

Regular Meeting of the Board of Alderman of the City of Fayette
Fayette City Hall, 117 South Main, Fayette, MO 65248
Tuesday, May 12, 2026 at 6:00 p.m.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. ADDITIONS TO AND APPROVAL OF AGENDA

E. APPROVAL OF MINUTES FOR THE REGULAR MEETING OF THE BOARD OF ALDERMAN HELD ON APRIL 14, 2026

F. INVITED GUESTS:

- Bekki Galloway – Tree Board update
- Grafton Cook - Connectivity for AED Device on Downtown Square

G. CITIZEN PARTICIPATION:

H. CITY STAFF REPORTS:

1. Timothy Wells – City Marshal
2. Sonny Conrow – Electric Superintendent
3. Dennis Daniels – Street Superintendent
4. Curtis Hammons – Water Superintendent
5. Jason Hampton – Building Inspector
6. City Administrator – Deanna Cooper

I. OLD BUSINESS:

1. DISCUSSION AND/OR APPROVAL OF AMBULANCE DISTRICT ZONING CHANGE REQUEST
2. DISCUSSION AND/OR APPROVAL OF DOWNTOWN PARKING AND STRIPING

J. NEW BUSINESS:

1. PROCLAMATION DEDICATING THE SAR LIBERTY TREE IN HONOR OF THE MAJOR GENERAL MARQUIS DE LAFAYETTE
2. BID AWARD CDBG GRANT ADMIN SERVICES
3. DISCUSSION AND OR APPROVAL OF CONTRACT EXTENSION OF DC ROGERS DAM REPAIR PROJECT – ALEXANDER AND ASSOCIATES



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4. DISCUSSION AND OR APPROVAL OF WATER LINE RELOCATION AT CLEVELAND AND LUCKY STREET
5. DISCUSSION AND/OR APPROVAL OF AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2022
6. DISCUSSION AND/OR APPROVAL OF PURCHASING AUTHORITY ORDINANCE, BILL#2026-04
1st Reading
7. ELECTION OF AN ACTING PRESIDENT OF THE BOARD OF ALDERMAN, TRADITIONALLY REFERRED TO AS THE MAYOR PRO TEM
8. ALDERMEN APPOINTMENT TO COMMISSIONS:
 - o Planning and Zoning
 - o Historic Preservation
 - o Parks
 - o Tree Board
9. ALDERMEN APPOINTMENT TO ELECTRIC GRID COMMITTEE
10. ALDERMEN APPOINTMENT TO POLICE DEPARTMENT RELOCATION COMMITTEE
11. ALDERMEN APPOINTMENT TO ANIMAL CONTROL COMMITTEE
12. DISCUSSION AND/OR APPROVAL OF RESOLUTION # 2026-09 APPROVING INVOICES FOR PAYMENT

K. BOARD OF ALDERMAN COMMENTS & COMMITTEE UPDATE:

1. David Frees - East Ward
2. Austin Ivy - East Ward
3. Patrick Roll - Northwest Ward
4. Bradley Patty - Southwest Ward
5. Michelle Ishmael - Northwest Ward
6. JB Waggoner - Southwest Ward

L. CLOSED SESSION pursuant to the following exemptions under RSMo Chapter 610.021:

RSMo §610.021(2) – Real estate: leasing, purchase, or sale of real estate by a public governmental body where public knowledge of the transaction might adversely affect the legal consideration thereof.

RSMo §610.021(3) – Personnel: hiring, firing, disciplining, or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded.

RSMo §610.021(13) – Personnel records: individually identifiable records, performance ratings, or records pertaining to employees or applicants for employment.

M. ADJOURNMENT

Posted Monday May 11, 2026

**REGULAR MEETING OF THE BOARD OF
ALDERMAN OF THE CITY OF FAYETTE,
MISSOURI
TUESDAY, APRIL 14, 2026**

CALL TO ORDER

The regular meeting of the Board of Aldermen of the City of Fayette was called to order at 6:00 p.m., April 14, 2026, by Mayor Greg Stidham.

PLEDGE OF ALLEGIANCE

Everyone in the Chamber rose for the Pledge of Allegiance led by Alderman JB Waggoner.

ROLL CALL

Roll Call verified Six Board Members present for the meeting.

Responding to the Roll Call: Alderman David Frees, Alderwoman Ronda Gerlt, Alderman Patrick Roll, Alderman Grafton Cook, Alderwoman Michelle Ishmael and Alderman JB Waggoner.

ADDITIONS TO AND APPROVAL OF AGENDA

Alderman Frees moved to approve the Agenda as presented. Alderman Waggoner seconded the motion. Six voting Aye. Nays – none. Motion passed.

**APPROVAL OF MINUTES FOR THE REGULAR MEETING OF THE BOARD OF ALDERMAN
HELD ON MARCH 24, 2026**

Alderwoman Ishmael moved to approve the Minutes of the Regular Meeting held on March 24, 2026. Alderman Roll seconded the motion. Six voting Aye. Nays – none. Motion passed.

INVITED GUESTS:

- **Bekki Galloway – Activity summary of the Tree Board and budget request.**
Ms. Galloway presented a yearly summary of the Tree Board's activities, including watering, planting, and tree removal, as well as community education and Arbor Day Celebration. She noted that the Board expects to plant 12 trees next week, in order to get the Cost Share Grant reimbursement of \$6,614.40.
Ms. Galloway also requested that the Council approve a \$6,000 budget for the 2026-2027 fiscal year, which would cover the treatment of nine ash trees, tree replacement and maintenance, and school and community outreach.

CITIZEN PARTICIPATION:

- **Kelly Beeler**
Ms. Beeler stated that she had reached out to several citizens regarding the animal and cat trapping issue in the City. She expressed her interest in proposing the formation of a committee to review the current Ordinances and discuss possible solutions.

Ms. Galloway noted that this has been an ongoing problem and requested the Council consider adopting an Ordinance to regulate cat trapping.

Alderman Waggoner stated that the issue extends beyond cats to other type of animals as well. He suggested that the Mayor could form an Ad-Hoc committee composed of citizens and Council representatives to address the issue, including involvement from the Police Department and Prosecutor's office to ensure a coordinated approach.

Mayor Stidham indicated that he would contact Ms. Beeler to organize a group and bring the matter forward for discussion at the next Council meeting.

- **Regina Powell**

Ms. Powell stated whether the City has considered purchasing the lot across from Liberty Park to convert it into a parking area. She also asked if the Council has discussed providing activities for your and children.

- **Marsha Broadus**

Ms. Broadus inquired whether there have been any updates regarding the nursing home building and whether there has been any interest in purchasing it. Mayor Stidham stated that several individuals have viewed and toured the property, however, no offers have been made.

Ms. Broadus also informed the Council that the road that is being repaired near C&R is beginning to crack.

CITY STAFF REPORTS

- **Timothy Wells – City Marshal**

Marshal Wells informed the Council that a Police Officer responded to a medical emergency involving a choking incident and recognized Officers Parris and Wagner for the life-saving measures performed to assist that person who was transported to the hospital but later passed away due to other complications.

Marshal Wells also informed that Officers are actively addressing the issue of loose dogs. Officers are picking up loose dogs, and if found with no tag, the dogs are taken to the vet for vaccination before being transported to the pound. Owners are required to pay the pound fee, vaccination costs, and licensing fees prior to retrieving the dog.

Mayor Stidham inquired about the status of overnight parking on the square and vandalism at the City Park. Marshal Wells responded that officers have been issuing tickets for overnight parking on the square. Regarding vandalism, he stated that cameras will be installed at the park to help address the issue.

Finally Marshal Wells expressed his gratitude to the Council for its support and stated that he looks forward to continuing to work for the City over the next four years.

- **Sonny Conrow – Electric Superintendent**

Did not attend the meeting.

Ms. Deanna Cooper, City Administrator, reported that the Electric Department crew is working on trimming tree branches and preparing for severe weather. Mr. Conrow, Electric Superintendent, has also been working on getting quotes in preparation for the Grid Resilience Grant application and potentially funding opportunities.

Alderman Waggoner stated that the Mayor should form an Ad-Hoc Committee to work on the Grid Resiliency Grant.

- **Curtis Hammons – Water Superintendent**

Mr. Hammons expressed that he was present to provide a report on the Water Main replacement at Cleveland and Lucky Street, which would be discussed on New Business, Item #3.

- **Dennis Daniels – Street and Park Superintendent**

Did not attend the meeting.

Ms. Cooper, City Administrator, reported that the Streets and Parks Department crew have been working on distributing the park tables received through the DNR Grant, assembling wheelchair accessible park tables, and relocating old tables that are still in good condition. She also reported that street signs and DC Rogers Lake signs have been installed, and that the boat ramp at the lake is now open. Ms. Cooper also noted that they are working on implementing an online reservation system for the parks.

- **Jason Hampton – Building Inspector**

Did not attend the meeting.

Ms. Cooper, City Administrator reported that the Building Inspector had been working on enforcement letters and placing door hangers with animal ordinance reminders. Additionally, she noted that Mr. Hampton will be working with the City Marshal on the Camping Ordinance.

- **Deanna Cooper – City Administrator**

Ms. Cooper provided the Council with updates on the following topics:

- The 2022 Audit is complete, which allows the City to apply for a CDBG Grant.
- A letter of engagement for the 2023, 2024 and 2025 Audits will be presented on New Business, Item #1.
- The City is in the process of applying for a \$500,000 CDBG Grant for the next phase of the Streets project. Ms. Cooper informed that she was appointed to the Mid Missouri Regional Planning Board, which creates a conflict of interest in the CDBG Grant application, so the City Clerk, Ms. Rogers, will handle the process.
- Ms. Cooper stated that the City may also apply for another CDBG Grant next year for derelict housing.
- Ongoing planning and coordination for the Street project.
- Ongoing work on the budget, and a preliminary meeting has been held.

OLD BUSINESS:

1. DISCUSSION AND/OR APPROVAL OF HOWARD COUNTY REGIONAL WATER COMMISSION PROMISSORY NOTE REFUND ALLOCATION

Alderman Cook moved to approve the reimbursement of the Promissory Note through a structured payment plan. Alderman Frees seconded the motion. Six voting Aye. Nays – none. Motion passed.

COUNCIL ADJOURNS SINE DIE

Alderman Waggoner moved to adjourn Sine Die. Alderwoman Gerlt seconded the motion. Six voting Aye. Nays – none. Motion passed.

Mayor Stidham presented Certificates of Appreciation to Alderwoman Gerlt and Alderman Cook in recognition of their dedication and valuable service for the City of Fayette.

NEW ALDERMEN SWEAR IN

The City Clerk proceeded to administer the oath of office to the newly elected officials in accordance with the previously certified election results.

Alderman Waggoner moved to return to the open session to continue with the Agenda. Alderwoman Ishmael seconded the motion.

Responding to Roll Call: Alderman David Frees, Alderman Austin Ivy, Alderman Patrick Roll, Alderman Bradley Patty, Alderwoman Michelle Ishmael and Alderman J.B. Waggoner.

NEW BUSINESS:

1. DISCUSSION AND/OR APPROVAL OF ENGAGEMENT LETTER FROM KPM CPAS & ADVISORS FOR THE AUDIT OF THE FINANCIAL STATEMENTS OF THE YEARS ENDED JUNE 2023, 2024, AND 2025.

Alderman Waggoner moved to approve the Engagement Letter from KPM CPAS & Advisors for the Audit of the Financial Statements of the Years ended June 2023, 2024 and 2025. Alderman Roll seconded the motion. Six voting Aye. Nays – none. Motion passed.

2. DISCUSSION AND/OR APPROVAL OF THE HIRING OF HOWE COMPANY, LLC (LPA On-Call Consultant) FOR BRIDGE ASSESSMENT STUDY FOR THE MULBERRY STREET BRIDGE

Ms. Deanna Cooper, City Administrator, explained that the Mulberry Street bridge was closed by the State and that, in 2023, the estimated cost for replacement was \$423,000. She noted that the replacement of the bridge is urgent.

Ms. Cooper proposed engaging Howe Company, LLC, an engineering firm on the State's LPA-On-Call Consultant list, meaning the firm is prequalified and pre-certified, with extensive experience in bridge projects across the State. She explained that the contract would be for a bridge assessment study, including a hydraulic study and recommendations. This report would be used to support funding application for the upcoming MODOT grant programs.

Alderman Frees moved to approve the contract with Howe Company, LLC, for the Mulberry Bridge assessment. Alderwoman Ishmael seconded the motion. Six voting Aye. Nays – none. Motion passed.

3. DISCUSSION AND/OR APPROVAL OF WATER MAIN REPLACEMENT AT CLEVELAND STREET AND LUCKY STREET

Mr. Curtis Hammons, Water Superintendent, explained to the Council that the Water crew has been working on replacing the water lines at Cleveland and Lucky Street before the street overlay project. He noted that work on Lucky Street cannot proceed because it is not included in the City's five-year plan. Mr. Hammons stated that Own Engineering mentioned that it may be possible to obtain faster approval from DNR by submitting a change order to complete the line replacement prior to the overlay, anticipated for late June or early July.

Alderman Frees moved to table the water main replacement at Cleveland and Lucky Street to have more time for discussion. Alderwoman Ishmael seconded the motion. Six voting Aye. Nays – none. Motion passed.

4. OPENING OF SEALED BIDS FOR A 3-YEAR LEASE OF FARMLAND LOCATED NEAR THE FAYETTE WATER TREATMENT PLANT

Bid Received:

- Mike Hustedde \$1,000 per year

Alderman Patty moved to reject the bid and proposed to advertise requesting bids for next Council meeting. Alderman Waggoneer seconded the motion. Six voting Aye. Nays – none. Motion passed

5. OPENING OF SEALED BIDS FOR A 3-YEAR LEASE OF HAY TO BE MOWED AND REMOVED FROM DC ROGERS LAKE AREA

Bids received:

- Harry Marshall Dougherty \$4,306.00 per year
- Glen Conrow \$3,500.00 per year

Alderman Roll moved to approve Harry Marshall Dougherty for \$4,306.00 per year. Alderman Patty seconded the motion. Six voting Aye. Nays – none. Motion passed

6. OPENING OF SEALED BIDS FOR MOWING A PORTION OF THE SOUTHEAST CORNER OF THE FAYETTE CEMETERY

Bids received:

- Travis Wies and Son's Lawncare \$984.00 April to October
- Carmack Lawncare LLC \$75.00 per service
- Jordan Fuemmeler Lawn Care \$90.00 per service

Alderman Frees moved to approve Travis Wies and Son's Lawncare for \$984.00 per year. Alderman Roll seconded the motion. Six voting Aye. Nays – none. Motion passed

7. DISCUSSION AND/OR APPROVAL OF RESOLUTION # 2026-08 APPROVING INVOICES FOR PAYMENT

Alderman Roll moved to approve the Resolution #2026-08 approving invoices for payment and salaries in the total sum of \$593,358.94 which includes, General Fund \$230,870.41, Electric Fund \$245,003.89, Water Fund \$86,081.33, Sewer Fund \$31,403.31. Alderwoman Ishmael seconded the motion. Six voting Aye. Nays – none. Motion passed.

BOARD OF ALDERMAN COMMENTS & COMMITTEE UPDATE

Alderman David Frees - East Ward

Alderman Frees expressed his appreciation to Ms. Ronda Gerlt for her service to the City as Alderwoman. He also expressed his satisfaction with the progress of the Street project, stating that the City is moving in the right direction and hoped that the new Council members continue with the same forward-looking vision.

Alderman Austin Ivy - East Ward

Nothing to report.

Alderman Patrick Roll - Northwest Ward

Alderman Roll expressed his appreciation as well to Ms. Ronda Gerlt for her service to the City, He expressed his satisfaction not only with the Streets project but also with the efforts of all individuals involved, noting that they are doing a great job. He thanked Marshal Wells for his report and stated that animal-related issues are the majority of police calls, emphasizing that this matter should be addressed.

Alderman Bradley Patty - Southwest Ward

Nothing to report.

Alderwoman Michelle Ishmael - Northwest Ward

Alderwoman Ishmael welcomed the new Council members and expressed her gratitude to Ms. Ronda Gerlt for her service to the City. She also thanked Mr. Justin Abbott for his participation as facilitator in the candidate forum as well as Ms. Ronda Gerlt and the Golden Study Club for their sponsorship. She further thanked Ms. Cooper for her work on the Audit and for providing updates on the Streets improvement project. Alderwoman Ishmael informed the Council that Downtown Fayette has moved to 107 Church Street. Finally, she revisited an idea raised by Alderman Waggoner regarding reviewing Ordinances.

Alderman JB Waggoner - Southwest Ward

Alderman Waggoner expressed his gratitude to Ms. Ronda Gerlt for her service to the City and welcomed the new Council members, encouraging them to serve actively. He advised them to read the City Ordinances to understand their authority and to take advantage of training opportunities offered through MML or Lauber. He also encouraged Council members to review meeting packets in advance in order to make well-informed decisions.

Alderman Waggoner inquired about an update regarding the sewer situation of Mr. Hank Hildebrand. The City Administrator responded that she had contacted Mr. Caleb Walker, the insurance broker, and provided him with information regarding the company that performed the work along with its bond and insurance details. She stated that Mr. Walker believed a claim should be opened.

Alderman Waggoner stated that forming an Ad-Hoc Committee to address the City's animal issues, including the Police Department, would be very helpful.

Alderman Waggoner also mentioned that the City Clerk and the City Administrator are two separate positions. He stated that the current Ordinance provides that the City may hire a City Administrator; however, he proposed amending the Ordinance to require that the City must hire a City Administrator.

Finally, he noted that Ms. Bekki Galloway is doing a great volunteer work for the City with the Tree Board and dedicates a significant amount of her time to it, and he asked whether the Council could consider recognizing her in some way.

Mayor Greg Stidham

Mayor Stidham expressed his satisfaction with the City’s accomplishments, highlighting some of the biggest initiatives like hiring a City Administrator and Building Inspector, the Streets Project, the Electric Reliability Study, the DC Rogers Dam repair project, which is expected to be completed within the next 30-60 days. He also noted that while the Council does not always agree, the Council members show the willingness to compromise to move the City forward.

TO CLOSED SESSION

Alderman Roll motioned to move to closed session at 7:30 p.m. Alderwoman Ishmael seconded the motion. Six voting Aye. Nays – 0. Motion Passed.

Responding to the Roll Call: Alderman David Frees, Alderman Austin Ivy, Alderman Patrick Roll, Alderman Bradley Patty, Alderwoman Michelle Ishmael and Alderman J.B. Waggoner.

Alderman Frees moved to adjourn closed session at 7:50 p.m. and go into open session. Alderman Roll seconded the motion. Six voting Aye. Nays – None. Motion passed.

Responding to the Roll Call: Alderman David Frees, Alderman Austin Ivy, Alderman Patrick Roll, Alderman Bradley Patty, Alderwoman Michelle Ishmael and Alderman J.B. Waggoner.

ADJOURNMENT

Alderwoman Ishmael moved to adjourn at 7:55 p.m. Alderman Patty seconded the motion. Six voting Aye. Nays – 0. Motion passed.

Respectfully submitted by:

_____ Maria Rogers, City Clerk

_____ Greg Stidham, Mayor

Fw: Council meeting

From JB Waggoner <jwaggoner@inovatia.com>

Date Tue 4/28/2026 7:23 AM

To Deanna Cooper <administrator@cityoffayettemo.com>; Greg Stidham <gstidham@cityoffayettemo.com>

Cc Mati Rogers <mrogers@cityoffayettemo.com>; Sara Palmer <spalmer@williamskeepers.com>

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[Report](#)

Would someone please enter into the record this written opposition to the change in zoning for the ambulance facility?

JB

J.B. Waggoner
Managing Partner
Inovatia Laboratories, LLC
120 East Davis Street | P.O. Box 30 | Fayette, MO 65248-0030
p: 660-248-1911 | f: 660-248-1921 | m: 660-728-1911

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www.linkedin.com/in/jbwaggoner

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From: Sara Palmer <spalmer@williamskeepers.com>

Sent: Monday, April 27, 2026 8:58:15 PM

To: JB Waggoner <jwaggoner@inovatia.com>

Subject: Council meeting

We saw the agenda for the meeting tomorrow night includes discussion and/or approval of the ambulance zoning issue. We are flying back from Orlando tomorrow afternoon and don't think we will make it back to town by the time of the meeting. We want to go on the record as opposing the rezoning for all the same reasons we objected at the last meeting. We really don't want to look out the front of our house at anything other than another house. The streets are too narrow, and the water runoff will increase an existing problem with storm drainage. We also feel like it will decrease the value of our property. If we don't make it to the meeting. We would appreciate it if you would let us know what happens.

Thanks for all you do.

Sara

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Sara Palmer, CPA

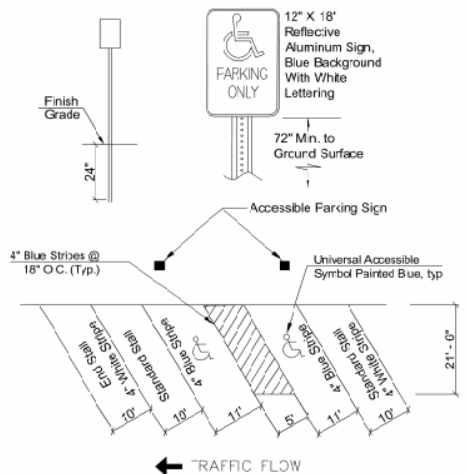
2005 West Broadway, Suite 100, Columbia, MO, 65203

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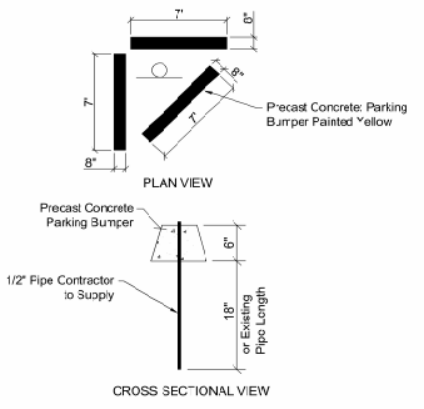


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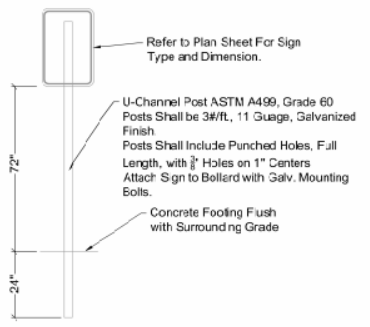
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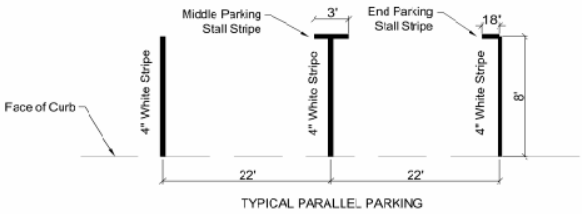
1 STANDARD PARKING STRIPING AND SIGNAGE
C502 N.T.S.



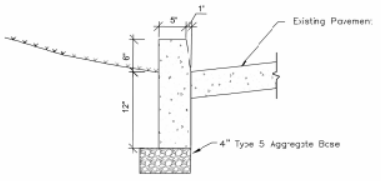
2 PARKING BUMPER ISLAND
C502 N.T.S.



3 SIGN POST
C502 N.T.S.



4 PARALLEL PARKING STRIPING
C502 N.T.S.



5 PCC CURB
C502 N.T.S.

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2025/26 FAYETTE STREET IMPROVEMENTS

1170 MARKET FAYETTE, MO

REVISIONS		
NO.	DESCRIPTION	DATE

DRAWING INFORMATION

PROJECT NO: 25C10009
DRAWN BY: TCG
CHECK BY: TWB
ISSUED DATE: 08/05/2025
FIELD BOOK: XXX

ISSUED BY: Thomas P. Woodley, P.E.
LICENSE NO: E-2000150081

SHEET TITLE

DETAILS

SHEET NUMBER

C502

10 OF 19

PROCLAMATION

Dedicating the SAR Liberty Tree in Honor of the Major General Marquis de Lafayette

WHEREAS, the National Society of the Sons of the American Revolution has established the Liberty Tree Project to plant 250 American Elm trees across the United States by July 4, 2026, commemorating the 250th anniversary of the birth of our nation; and

WHEREAS, these trees serve as living memorials to the original “Liberty Tree” in Boston, which stood as a rallying point for the Sons of Liberty and a symbol of the American spirit of independence; and

WHEREAS, the appointed Major General of the Continental Army, Marquis de Lafayette served with honor during the Revolutionary War; and


WHEREAS, the Marquis de Lafayette demonstrated exceptional fortitude by enduring the hardships of the Continental Army under General George Washington at the Battle of Brandywine, fighting with notable bravery and being wounded while rallying troops under heavy fire; and

WHEREAS, the Marquis de Lafayette became a diplomatic conduit between the Continental Army and the French court, helping secure the troops, ships, and financial support that ultimately made the victory at Yorktown possible; and

WHEREAS, the Missouri Sons of the American Revolution M. Graham Clark Chapter continues to perpetuate his legacy through donating this Liberty Princeton Elm Tree to the City of Fayette, founded as a namesake of the Marquis de Lafayette in 1824;


NOW, THEREFORE, I, Greg Stidham, Mayor of the City of Fayette, Missouri, do hereby **proclaim that on May 23, 2026, this Liberty Tree is dedicated to the memory of the Marquis de Lafayette.** May its growth remind all citizens of his sacrifice and contributions to the cause of Liberty for all Americans and championing human rights around the world.

Dated this 28th day of April, 2026



Greg Stidham, Mayor



Attest: 

Mati Rogers, City Clerk

PROCLAMATION

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WHEREAS, the National Society of the Sons of the American Revolution has established the Liberty Tree Project to plant 250 American Elm trees across the United States by July 4, 2026, commemorating the 250th anniversary of the birth of our nation; and

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Dated this 28th day of April, 2026

Greg Stidham, Mayor



Attest:

Mati Rogers, City Clerk

Alexander and Associates
608 South Church Street
PO Box 330
Fayette MO 65248

May 7, 2026

City of Fayette Missouri
Attn: City Administrator Deanna Cooper
117 South Main Street
Fayette MO 65248

Meco Engineering Company
Attn: James Bensman, PE
3129 Palmyra Road
Hannibal MO 63401

Subject: Request for extension of time for completion of the DC Rogers Wing Wall Repair Project

Dear Ms. Cooper and Mr Bensman

I am writing to request an extension of time for completion for the DC Rogers Wing Wall Repair Project. We need an additional 60 days to complete the project which would be July 9, 2026. Although the project received an extension of time from the original contract deadline to the current deadline of May 10, 2026, the weather and site conditions since late December have prevented work from progressing.

The site is uniquely situated at the back of a large dam, which makes it impossible to excavate far enough back away from the work area to prevent dirt from washing onto the work area during heavy rain events. Since commencement of construction there have been four major rain events that have caused hundreds of tons of silt and mud to be washed onto the site causing damage to work in progress, including breaking wooden concrete forms that were placed, causing them to be destroyed and requiring the entire area to be dug out.

Work was stopped December 18, 2025 with a snow that made the site inaccessible due to muddy conditions. This condition persisted without relief through January, February and part of March because low temperatures and additional precipitation prevented the site from drying out and so it remained inaccessible. The first heavy rain event was March 1 through March 11 with a total of 2.7 inches of rain which again deposited mud and silt on the site.

Around March 18 the site began to dry out and we moved some of the mud off the site to allow for more drying. During this time there was a short window where work could have been done but it was not large enough stretch of time to have gotten any concrete placed on site. Any work that might have been done during this time would have been destroyed by the mud washing down on the site from the subsequent rains. The second event, a total of 3 inches between March 27 and April 4 which again degraded the site, deposited mud and made it inaccessible. The site did not dry out to allow for work to proceed. The third event saw moderate rain each day from April 10 through April 17 continued to make the site inaccessible. A total of 2.1 inches of rain fell during this time. The fourth major rain event was April 23 through April 27 where an additional 2.1 inches of rain fell. Work was done April



30 through May 4 to get the site back to a point where concrete work could proceed. One inch of rain again on May 5 stopped progress. Although the site wasn't damaged as it had been during the previous major rain events, concrete could not be placed on site because concrete trucks could not access the site and the first concrete pour originally scheduled for Thursday May 7 had to be rescheduled for Monday May 11.

Once the first section of concrete is poured, scheduled for May 11, we can start forming the walls and work can progress quickly with less danger of site degradation as the concrete floor can be cleaned easier in the event rain deposits mud on the site than it has been to clean mud off the soil and rock sub base that we encountered previously. We are now at the time of the year where site conditions improve rapidly after rains, so it's less of an issue moving forward, whereas through the winter and early spring months, once the site got wet, it couldn't dry out with low temperatures and lack of sunlight.

Realistically, the work could be finished in 30 days without major rains, We are asking for 60 days to complete so we don't have to ask for another extension later. G

Thank you for your attention to this matter.

Rick Alexander
Alexander and Associates
Fayette

		Don Schnieders Excavating Company				
		C.O.R BREAKDOWN FORM				
Project Name:		City of Fayette, '25-26 Street Improvements				
Project #:		DSE: 25-C021				
Request Description:		Lucky Street Waterline Relocation Breakout (Rev. I)				
MATERIAL AND EQUIPMENT						
Quantity	Units	Description	Amount			
1	LS	Mobilization (Trucking, Bond, TTP, Equipment)	\$	2,575.00		
N. Cleveland Street Bore & Waterline						
80	LF	Bore	\$	11,000.00		
80	LF	Steel Encasement	\$	4,752.00		
1	LS	Spacers, End Seals, 6" Yellow Mine	\$	4,085.00		
4	Hours	Trackhoe - Excavate Pits	\$	860.00		
4	Hours	Skidsteer - Excavate Pits	\$	540.00		
6	Hours	Dump Truck - Haul Spoils	\$	792.00		
6" SDR-21, CL 200 Waterline (120 LF), Valves (QTY:3), Bends (1), and Thrust Blocks						
8	Hours	Trackhoe	\$	1,720.00		
8	Hours	Mini Excvator	\$	1,080.00		
16	Hours	Skidsteer	\$	2,160.00		
60	Tons	1" Clean	\$	1,848.00		
1	LS	Testing	\$	2,000.00		
1.5	CY	4,000 PSI Concrete (Thrust Blocks)	\$	314.00		
2	EA	6" Gate Valve	\$	2,070.00		
140	LF	6" SDR-21, CL 200	\$	1,062.00		
1	EA	6" Alpha Valve	\$	1,306.00		
1	LS	Misc. Waterline Material (Bends, Megalugs, Gaskets)	\$	2,475.00		
Total:						\$45,516.00
Section Subtotal:						\$45,516.00
MANPOWER						
Position	Hours	Rate	Subtotal	Per Diem	Amount	
Laborer	32	@ \$100.00	= \$3,200.00	+	= \$3,200.00	BORE & WL WATERLINE
Laborer	64	@ \$100.00	= \$6,400.00	+	= \$6,400.00	
Section Subtotal:						\$9,600.00
SUBCONTRACTORS						
Contractor Name	Description of Work				Amount	
Section Subtotal:						\$0.00
CERTIFICATION						
Company:	Don Schnieders Excavating Co.				Request Subtotal:	\$55,116.00
Signature:						
Name/Title:	Adam R. Bax / Project Manager					
Date:	4/21/2026 (Rev. I)				REQUEST TOTAL:	\$55,116.00

* Revised
Bid
Proposal
5/12 mtg

New



WeAreOwn.com

866.866.2741
info@weareown.com

CIVIL ENGINEERING STRUCTURAL ENGINEERING LAND SURVEYING FIELD SERVICES

Project Proposal for

Water Main Replacement Cleveland St & Lucky St

for

City of Fayette, Mo

NEW
\$ 20,600.00

Mayor Greg Stidham
Fayette City Hall
117 S. Main St
Fayette, MO 65248
greg_stidham@us.crawco.com

Proposal # P10-26-0310

Prepared by OWN, Inc., 4240 Philips Farm Road, Suite 101, Columbia, MO 65201



Engineering Beyond.

OWN, Inc. is an employee-owned engineering firm. Our core offerings include Civil Engineering, Structural Engineering, Land Surveying, and Field Services. Our talented team helps shape the built environment across the country from our offices in Missouri, Kansas, Arkansas, and Florida. No matter the project or scope, our clients enjoy problem solving and service that goes beyond the expected.



Principles

We believe in the value of relationships that last. That it's appreciated when you handle things with the attention and urgency you'd expect of a friend. And asking bigger questions will lead to better solutions. No matter if the challenge we're solving is massive or mundane, our approach is rooted in the principles that guide our work each day:

- OWNERS DO IT BETTER
- RESPONSIVENESS IS A SUPERPOWER
- SUCCESS IS NOT A LIMITED RESOURCE
- FUN MATTERS
- PEOPLE ARE AT THE CENTER OF IT ALL

Services

CIVIL ENGINEERING

- DEVELOPMENT SERVICES
- SITE DESIGN
- CONCEPTUAL DESIGN
- DUE DILIGENCE
- PERMITTING
- COMMUNITY ENGAGEMENT
- FUNDING ASSISTANCE
- ROADWAY DESIGN
- TRAFFIC
- BRIDGE
- SIDEWALKS & TRAILS
- STORMWATER
- WASTEWATER
- WATER

LAND SURVEYING

- BOUNDARY/ALTA SURVEYING
- TOPOGRAPHIC SURVEYING
- HYDROGRAPHIC SERVICES
- PHOTOGRAMMETRY (DRONE)

STRUCTURAL ENGINEERING

- STRUCTURAL BUILDING DESIGN
- FOUNDATION DESIGN
- STRUCTURAL EVALUATION
- FORENSIC ENGINEERING
- STRUCTURAL INSPECTION

FIELD SERVICES

- GEOTECHNICAL ENGINEERING
- ENVIRONMENTAL ENGINEERING
- DRILLING
- CONSTRUCTION INSPECTIONS
- CONSTRUCTION MATERIAL TESTING (CMT)



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866.866.2741
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LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES

April 27, 2026

Mayor Greg Stidham
Fayette City Hall
117 S. Main St
Fayette, MO 65248
greg_stidham@us.crawco.com

Re: OWN Proposal # P10-26-0310 REVISED
Water Main Replacement, Cleveland St & Lucky St

OWN, Inc. appreciates the opportunity to provide the City of Fayette ("Client") with a *revised* letter of agreement for professional services for design of the water main replacement across Cleveland Street at the Lucky Street intersection. As discussed, construction of this project is planned to be added to the street project currently under construction as an additional phase. The project will replace the existing water line across Cleveland St. at Lucky St. connecting to the newer/recently replaced water main on each side. The existing main will be abandoned in place in accordance with generally accepted methods.

Please find our proposed Scope of Services for this project outlined below.

OWN, Inc. (hereafter referred to as "OWN") agrees to provide its services in accordance with the applicable standards of care for projects of similar geographic location, quality and scope as defined in the included General Conditions. Services shall be completed pursuant to the terms of this Letter of Agreement and incorporated General Conditions (hereinafter referred to as the "Agreement").

SCOPE OF SERVICES

The Scope of Services outlined below is prepared based on preliminary review of the site locations and discussions with the Client during our recent site visit.

TOPOGRAPHIC SURVEY \$2,750.00

OWN will perform a topographic survey of the area, to include the intersection and extending east and west along Lucky Street to be used for layout and design of the proposed main replacement. Scope will include the following:

- Request Utility Locate
- Locate existing utilities as marked by locate request or Utility Owner as appropriate. We will meet with City staff on site to assure limits and configuration of existing water main are accurately located.
- Locate existing site improvements, hardscape and grades.
- Create topographic base map with surface model at 1-foot contour interval.
- Provide AutoCAD Civil 3D Drawing for use in design of improvements

CIVIL ENGINEERING \$5,500.00

Preparation of Construction Documents for the proposed work:



LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES

- **CONSTRUCTION DRAWINGS:** Prepare drawings reflecting the proposed water main replacement, to include plan/profile of the new water main, along with required construction details. As Cleveland St. is MoDOT right of way, the method of installation across the right of way corridor will be bore and jack or directionally drilled as required by MoDOT. We will coordinate with MoDOT and the Contractor to determine the most efficient and acceptable installation method.
- **SPECIFICATIONS:** Preparation of technical specifications as needed for the additional work.
- **DNR PERMITTING:** Prepare DNR Construction Permit Application and submit along with required supporting documents. Any permit fees will be paid by OWN and billed as a reimbursable expense.
- **MODOT PERMITTING:** Coordinate with MoDOT to obtain any required permits. Any permit fees will be paid by OWN and billed as a reimbursable expense.
- **SITE VISITS/MEETINGS:** Scope includes 1 site visit by OWN staff during design to collect existing measurements etc.

CONSTRUCTION SERVICES

\$2,050.00

OWN will provide the following services during construction:

- Coordinate with Contractor to prepare and execute a Change Order to add the work to the project
- Submittal review
- Review and respond to RFI's
- Review of Contractor Pay Applications
- 1 site visit during construction to check Contractor's progress and assist in resolving conflicts/issues etc.
- Pre-final on-site inspection and punch list preparation

TOTAL FEE FOR THE ABOVE SERVICES

\$10,300.00

Reimbursable Expenses

Reimbursable expenses are typically paid upfront by OWN unless otherwise specified by the Client. Please note that the Client shall be responsible for all reimbursable expenses incurred during the project, including a 15% markup on up-front reimbursable expenses if required to be paid by OWN. Typical reimbursable expenses may include travel, mileage, printing, delivery or courier services. The Client is responsible for city submittal fees, city review fees, state submittal fees, state review fees, permit fees, etc.

Assumptions

OWN has made several assumptions in the preparation of this proposal. These assumptions and subsequent explanations are as follows.

- OWN assumes that all rights-of-way, easements, property ownership issues, and private utilities affecting the project will be provided by Client to OWN, or by other supplemental means as necessary. OWN cannot be held liable for any mis-marked or unmarked utilities, which may result in plan revisions, project delays, change orders, and/or additional services.
- Civil design does not include renovations and grading for existing buildings, sidewalks and utility services, outside of that described in the scope above.



LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES

- Construction documents will be prepared based on direction from the Client and Owner, and the final site plan will be determined prior to the preparation of documents. Any significant changes or modifications will be considered additional services.
- Any existing easements, covenants, restrictions or encumbrances that affect the subject property shall be provided to OWN by the Client if such encumbrances impact or restrict the proposed design.

Additional Service Items

Should Client request work not specifically described and included in this Agreement, such as additional services, OWN shall provide the Client with a written scope and fee for these services. OWN shall not commence work on additional services without Client's prior approval in writing or as otherwise authorized.

The following services, in addition to any items not specifically listed in our scope of services, can potentially be provided by OWN but are not included herein:

- Third-party utility location services
- Coordination meetings with City/other agencies
- Stormwater Report or Memo
- SWPPP Preparation and Inspections
- Fire Flow calculations
- Construction Staking
- Construction Observation/Inspection
- Traffic Study or Impact Analysis
- Phase 1 Environmental Site Assessment Report
- Geotechnical Report
- Drilling
- Materials Testing
- Structural Engineering or design for Retaining Walls
- Landscape Plans
- Stormwater Detention and Water Quality Design

COMPENSATION

Compensation for OWN's services shall be a Lump Sum fixed fee of **\$10,300.00**. Additional services as needed may be provided as a negotiated lump sum fee, or on a time and expense basis at the rates in the attached fee schedule. The OWN, Inc. Fee Schedule is subject to adjustment on an annual basis from the date of this agreement. Any reimbursable expenses are in addition to the amounts shown herein.

These financial arrangements are proposed with the assumption that Project invoices will be paid promptly and the Project will progress orderly and continuously. Invoices are due upon receipt regardless of whether the Client has been, or is to be, reimbursed by any other party. In the event Client disputes any invoice item, Client shall give OWN written notice of such disputed item within five (5) days after receipt of such invoice and shall pay to OWN the undisputed portion of the invoice according to the General Conditions hereof. A service charge of 1.5% per month is assessed on accounts 45 days past due.

SCHEDULE FOR SERVICES

Unless otherwise agreed, OWN would expect to begin performing its services under this Agreement promptly upon Client signature with a mutually agreed schedule thereafter, exclusive of delays beyond OWN's control.

TERMS AND CONDITIONS

LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



1. General Conditions are provided for Client review and approval and are made part of this Agreement. OWN's fee schedule is subject to annual calendar year adjustments.
2. Due to the very limited benefit OWN will derive from this Project compared to that of other parties involved, including CLIENT, CLIENT AGREES THAT TO THE FULLEST EXTENT PERMITTED BY LAW TO LIMIT THE TOTAL LIABILITY OF OWN, INC. TO CLIENT, OR ANY OTHER PARTY USING OR RELYING ON OWN'S WORK, FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATING TO THE WORK, THE PROJECT, OR THIS AGREEMENT FROM ANY CAUSE OR CAUSES INCLUDING BUT NOT LIMITED TO NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, OR BREACH OF AGREEMENT, TO THE GREATER OF THE TOTAL AMOUNT PAID BY THE CLIENT FOR THE SERVICES UNDER THIS AGREEMENT OR AN AGGREGATE TOTAL OF \$25,000 FOR ALL PARTIES, WHICHEVER IS THE GREATER.

The Agreement represents the entire understanding between Client and OWN with respect to the Project and may only be modified in writing signed by both parties. This proposal will be open for acceptance for a period of thirty (30) days from the date set forth above, unless changed by OWN in writing.

Thank you for the opportunity to provide professional services for this project, we look forward to working together soon. Let us know if you have any questions or need any additional information. Please sign in the space provided and return an executed original to OWN.

Sincerely,

OWN, Inc.

Thomas P. Wooten, P.E.
Team Leader, Land Development

The signer below acknowledges they have full authority to bind the Client to this Agreement. The signature indicates authorization to proceed and that the Client has reviewed and accepted this Letter of Agreement for Professional Services and General Conditions.

Client Name

Signature: _____

Name: _____

Title: _____

Date: _____

Client Representative (if different from above): _____

Client Accounts Payable Information

AP Contact Name: _____ AP Contact Phone Number: _____

AP Email Address: _____



GENERAL CONDITIONS TO PROPOSED LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES

1. PAYMENT TERMS: OWN will submit invoices to CLIENT monthly and/or upon completion of services. Payment is due upon receipt regardless of whether CLIENT has been, or is to be, reimbursed by any other party. CLIENT agrees to pay a service charge of one-and-one-half percent (1½%) per month on accounts 45 days past due. If requested by CLIENT, LIEN WAIVERS WILL BE PROVIDED UPON PAYMENT. All collection costs, including OWN's reasonable attorney fees will be assessed to CLIENT which CLIENT agrees to pay.

2. INSURANCE: OWN agrees to maintain statutory Worker's Compensation, Employer's Liability Insurance, General Liability Insurance, and Automobile Insurance coverage for the duration of this Agreement. Additionally, OWN will maintain Professional Liability Insurance for OWN's negligent acts, errors, or omissions in providing Services pursuant to this Agreement. Certificates of insurance evidencing such coverage will be provided, if requested.

3. STANDARD OF CARE: OWN will use that degree of care and skill ordinarily exercised under similar conditions by members of the profession currently practicing in the same or similar locality and at the same time. OWN agrees to perform the services in as timely a manner as is consistent with the professional standard of care and to comply with applicable laws, regulations, codes and standards that relate to the services and that in effect as of the date when the services are provided. NO OTHER REPRESENTATION, WARRANTY, OR GUARANTEE EXPRESSED OR IMPLIED IS MADE OR INTENDED BY PROPOSAL, SERVICES PERFORMED OR BY FURNISHING ORAL OR WRITTEN REPORTS.

4. RISK ALLOCATION: Due to the very limited benefit OWN will derive from this Project compared to that of other parties involved, including CLIENT, CLIENT AGREES THAT TO THE FULLEST EXTENT PERMITTED BY LAW TO LIMIT THE TOTAL LIABILITY OF OWN, INC. TO CLIENT, OR ANY OTHER PARTY USING OR RELYING ON OWN'S WORK, FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATING TO THE WORK, THE PROJECT, OR THIS AGREEMENT FROM ANY CAUSE OR CAUSES INCLUDING BUT NOT LIMITED TO NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, OR BREACH OF AGREEMENT, TO THE GREATER OF THE TOTAL AMOUNT PAID BY THE CLIENT FOR THE SERVICES UNDER THIS AGREEMENT OR AN AGGREGATE TOTAL OF \$25,000 FOR ALL PARTIES, WHICHEVER IS THE GREATER.

5. RIGHT-OF-ENTRY: CLIENT shall furnish right-of-entry on the property for OWN employees, agents, and subcontractors to perform the service and represents that it has obtained the needed permits and licenses for the Project. OWN will take reasonable precautions to minimize damage to the property caused by its operations, but have not included in the fee the cost of restoration of damage which may result. If CLIENT desires OWN to restore the property to its former condition, OWN will accomplish this and add the cost to the fee.

6. OWNERSHIP OF DOCUMENTS: Unless provided otherwise, all documents including but not limited to drawings, electronic files, specifications, reports, boring logs, field notes, laboratory test data, calculations and estimates prepared by OWN as instruments of service pursuant to this Agreement, shall be the sole property of OWN. CLIENT agrees that all documents of any nature furnished to CLIENT or CLIENT's agents or designate, if not paid for, will be returned upon demand and shall not be used by CLIENT for any purpose whatsoever. CLIENT further agrees that under no circumstance shall any documents produced by OWN, pursuant to this Agreement, be used at any location or for any Project not expressly provided for in this Agreement without the written permission of OWN. Any unauthorized use or modification of such documents shall be at CLIENT'S sole risk

and CLIENT shall indemnify, defend and hold harmless OWN against any liability arising from or related to such unauthorized use or modification. At the request and expense of the CLIENT, OWN will provide the CLIENT with copies of documents created in the performance of the work for a period not exceeding one year following completion of service.

7. DELIVERY OF ELECTRONIC FILES: In accepting and utilizing any drawings, reports and data on any form of electronic media generated and furnished by OWN, the CLIENT agrees that all such electronic files are instruments of service of OWN, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights.

The CLIENT agrees not to reuse these electronic files, in whole or in part, for any purpose other than for the Project. The CLIENT agrees not to transfer these electronic files to others without the prior written consent of OWN. The CLIENT further agrees to waive indemnify the OWN against any and all claims against OWN resulting in any way from any unauthorized changes to or reuse of the electronic files for any other Project by anyone other than OWN. The CLIENT and OWN agree that any electronic files furnished by either party shall conform to the specifications agreed upon in the contract. Any changes to the electronic specifications by either the CLIENT or OWN are subject to preview and acceptance by the other party. Additional services by OWN made necessary by changes to the electronic file specifications shall be compensated for as Additional Services.

Electronic files furnished by either party shall be subject to an acceptance period of 30 days during which the receiving party agrees to perform appropriate acceptance tests. The party furnishing the electronic file shall correct any discrepancies or errors detected and reported within the acceptance period. After the acceptance period, the electronic files shall be deemed to be accepted and neither party shall have any obligation to correct errors or maintain electronic files. The CLIENT is aware that differences may exist between the electronic files delivered and the printed hard-copy construction documents. In the event of a conflict between the signed construction documents prepared by OWN and electronic files, the signed or sealed hard-copy construction documents shall govern.

In addition, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless OWN, its officers, directors, employees and sub-consultants (collectively, OWN) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from any changes made by anyone other than OWN or from any reuse of the electronic files by CLIENT or anyone else to whom CLIENT has provided the electronic files without the prior written consent of OWN.

Under no circumstances shall delivery of electronic files for use by the CLIENT be deemed a sale by OWN and OWN makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall OWN be liable for indirect or consequential damages as a result of OWN's services or the CLIENT'S use or reuse of the electronic files.

8. SAFETY: Should OWN provide any services at the job site during construction, CLIENT AGREES that, in accordance with generally accepted construction practices, the contractor will be solely responsible for working conditions on the job site, including safety of all persons and property during the performance of the work, and compliance with OSHA regulations, and these requirements will apply continuously and not limited to normal working hours.



GENERAL CONDITIONS TO PROPOSED LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES

9. NO RESPONSIBILITY FOR CONTRACTOR'S PERFORMANCE: OWN shall have no control over and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for construction safety precautions and programs. OWN shall not be responsible for safety precautions, the quality of any contractor's work, acts or omissions of any contractor, subcontractor, supplier, or other person at the Project site, or for the failure of any of them to carry out their work in accordance with all applicable laws, regulations, codes and standards, or the construction documents.

10. CLIENT'S OBLIGATIONS: CLIENT shall, at its sole expense: (i) provide all information and documentation regarding CLIENT requirements, the existing site, and planned improvements necessary for the orderly progress of the services; (iii) site restoration and repair, as needed following field investigations; (iv) establish and update a Project budget, which shall include a contingency to cover additional services as may be required by changes in the design or services; and (v) timely respond to requests for information and timely review and approve all design deliverables. OWN shall be entitled to rely on all information and services provided by CLIENT.

11. ENVIRONMENTAL HAZARDS: CLIENT acknowledges that the services do not include the detection, investigation, evaluation, or abatement of environmental conditions encountered by OWN in performance of the services, including but not limited to mold, lead, asbestos, PCBs, hazardous substances (as defined by Federal, State or local laws or regulations), contaminants, or toxic materials that may be present at the Project site. CLIENT shall indemnify, defend and hold OWN harmless from and against any and all claims relating to the actual or alleged existence or discharge of such materials.

12. LOCATION OF EXISTING MAN-MADE OBJECTS AND DIFFERING, CONCEALED OR UNKNOWN CONDITIONS: It shall be the responsibility of the CLIENT or his authorized representative to disclose the presence and accurate location of all subsurface man-made objects relative to the work being performed. Furthermore, IF OWN encounters conditions at the Project site that are (1) subsurface or otherwise concealed physical conditions that differ materially from those indicated in the information provided to OWN or (2) unknown physical conditions of an unusual nature that differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities provided for in this Agreement, OWN will, if practicable, promptly notify CLIENT before conditions are disturbed. Subsurface condition identification is limited to only those points where samples are taken. The nature and extent of subsurface condition variations across the site may not become evident until construction. OWN assumes no liability for site variations differing from those sampled or changed conditions discovered during construction. If the differing, concealed, or unknown conditions cause an increase in OWN's cost of, or time required for performance of any part of the Services, OWN's compensation and time for performance will be equitably increased. CLIENT AGREES to waive, indemnify, defend and save harmless OWN from all claims, suits, losses and expenses

(including but not limited reasonable attorney's fees) resulting from differing, concealed or unknown conditions.

13. SUSPENSION OF SERVICES/TERMINATION: OWN may suspend performance immediately upon becoming aware of a breach of the terms of this agreement by the other party and provide notice of its intention to terminate. In the event OWN determines there may be a significant risk that OWN's invoices may not be paid on a timely basis OWN may suspend performance and/or retain any reports or other information until Client provides OWN with adequate assurances of payment. The filing of a voluntary or involuntary bankruptcy petition, appointment of a receiver, assignment for the benefit of creditor or other similar act of insolvency shall constitute a breach. Termination will become effective fourteen (14) calendar days after receipt of notice by the breaching CLIENT unless the event(s) giving rise to the breach are remedied within that time frame.

14. FORCE MAJEURE: OWN will not be liable to CLIENT for delays in performing the services or for any costs or damages that may result from: labor strikes; riots; war; acts of terrorism; pandemics; epidemics; acts or omissions of governmental authorities, the project CLIENT or third parties; extraordinary weather conditions or other natural catastrophes; acts of God; unanticipated site conditions; or other acts or circumstances beyond the control of OWN.

15. INDEMNITY: OWN agrees to indemnify and hold harmless the CLIENT and its officers, directors and employees from and against losses, damages, judgments and expenses (including reasonable attorney's fees) (collectively "Losses") provided that such Losses are caused, on a comparative basis of fault, by the negligent acts, errors and omissions of OWN or their consultants in the performance of the services pursuant to this Agreement.

16. NO THIRD-PARTY BENEFICIARIES: This Agreement is solely for the benefit of OWN and CLIENT. Nothing herein is intended in any way to benefit any third party or otherwise create any duty or obligation on behalf of OWN or CLIENT in favor of such third parties. Further, OWN assumes no obligations or duties other than the obligations to CLIENT specifically set forth in this Agreement. OWN shall not be responsible for CLIENT obligations under any separate agreement with any third-party.

17. GOVERNING LAWS: This Agreement shall be governed in all respects by the laws of the State of Missouri.

18. CERTIFICATIONS/CONSENTS: OWN shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement, and shall not be required to sign any documents that would result in OWN having to certify the existence of conditions whose existence OWN cannot ascertain. Any certificate will state that it is based on the best of the OWN's knowledge, information and belief.



Don Schnieders Excavating Company

C.O.R BREAKDOWN FORM

Project Name: City of Fayette, '25-26 Street Improvements

Project #: DSE: 25-C021

Request Description: **Lucky Street Waterline Relocation Breakout**

MATERIAL AND EQUIPMENT

Quantity	Units	Description	Amount
1	LS	Mobilization (Trucking, Bond, TTP, Equipment)	\$ 2,575.00
N. Cleveland Street Bore & Waterline			
80	LF	Bore	\$ 11,000.00
80	LF	Steel Encasement	\$ 4,752.00
1	LS	Spacers, End Seals, 6" Yellow Mine	\$ 4,085.00
4	Hours	Trackhoe - Excavate Pits	\$ 860.00
4	Hours	Skidsteer - Excavate Pits	\$ 540.00
6	Hours	Dump Truck - Haul Spoils	\$ 792.00
6" SDR-21, CL 200 Waterline (120 LF), Valves (QTY:3), Bends (1), and Thrust Blocks			
8	Hours	Trackhoe	\$ 1,720.00
8	Hours	Mini Excvator	\$ 1,080.00
16	Hours	Skidsteer	\$ 2,160.00
60	Tons	1" Clean	\$ 1,848.00
1	LS	Testing	\$ 2,000.00
1.5	CY	4,000 PSI Concrete (Thrust Blocks)	\$ 314.00
2	EA	6" Gate Valve	\$ 2,070.00
140	LF	6" SDR-21, CL 200	\$ 1,062.00
1	EA	6" Alpha Valve	\$ 1,306.00
1	LS	Misc. Waterline Material (Bends, Megalugs, Gaskets)	\$ 2,475.00
2	EA	1" Copper Service Connections	\$ 8,383.00
1	LS	Concrete Patch at Approach	\$ 1,453.00
1	LS	Finish Grade / Seed & Straw	\$ 3,424.00
			Total: \$53,899.00
			Section Subtotal: \$53,899.00

MANPOWER

Position	Hours	Rate	Subtotal	Per Diem	Amount
Laborer	32	@ \$100.00	= \$3,200.00	+	= \$3,200.00
Laborer	64	@ \$100.00	= \$6,400.00	+	= \$6,400.00
					Section Subtotal: \$9,600.00

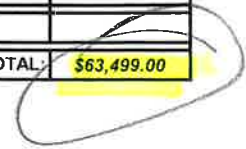
SUBCONTRACTORS

Contractor Name	Description of Work	Amount
		Section Subtotal: \$0.00

CERTIFICATION

Company:	Don Schnieders Excavating Co.	Request Subtotal:	\$63,499.00
Signature:			
Name/Title:	Adam R. Bax / Project Manager		
Date:	3/12/2026	REQUEST TOTAL:	\$63,499.00

OLD Proposal





WeAreOwn.com

866.866.2741
info@weareown.com

OLD

CIVIL ENGINEERING STRUCTURAL ENGINEERING LAND SURVEYING FIELD SERVICES

Project Proposal for

Water Main Replacement Cleveland St & Lucky St

for

City of Fayette, Mo

OLD
\$ 26,900

Mayor Greg Stidham
Fayette City Hall
117 S. Main St
Fayette, MO 65248
greg_stidham@us.crawco.com

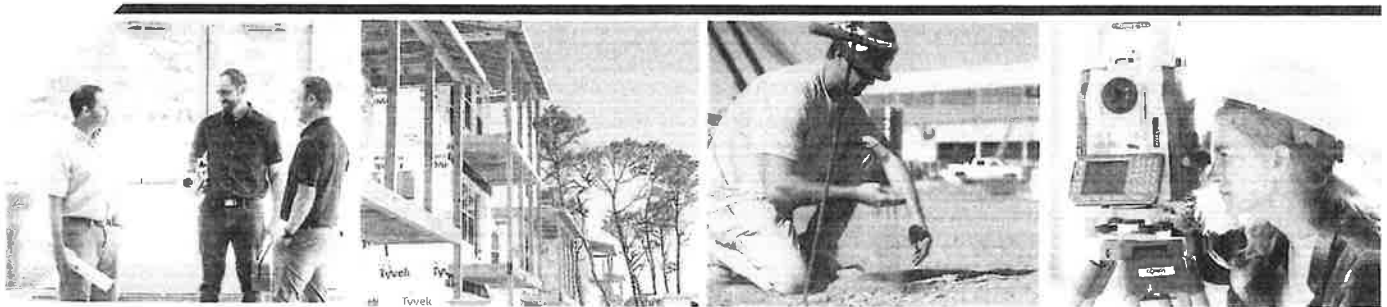
Proposal # P10-26-0310

Prepared by OWN, Inc., 4240 Philips Farm Road, Suite 101, Columbia, MO 65201



Engineering Beyond.

OWN, Inc. is an employee-owned engineering firm. Our core offerings include Civil Engineering, Structural Engineering, Land Surveying, and Field Services. Our talented team helps shape the built environment across the country from our offices in Missouri, Kansas, Arkansas, and Florida. No matter the project or scope, our clients enjoy problem solving and service that goes beyond the expected.



Principles

We believe in the value of relationships that last. That it's appreciated when you handle things with the attention and urgency you'd expect of a friend. And asking bigger questions will lead to better solutions. No matter if the challenge we're solving is massive or mundane, our approach is rooted in the principles that guide our work each day:

- OWNERS DO IT BETTER
- RESPONSIVENESS IS A SUPERPOWER
- SUCCESS IS NOT A LIMITED RESOURCE
- FUN MATTERS
- PEOPLE ARE AT THE CENTER OF IT ALL

Services

CIVIL ENGINEERING

- DEVELOPMENT SERVICES
- SITE DESIGN
- CONCEPTUAL DESIGN
- DUE DILIGENCE
- PERMITTING
- COMMUNITY ENGAGEMENT
- FUNDING ASSISTANCE
- ROADWAY DESIGN
- TRAFFIC
- BRIDGE
- SIDEWALKS & TRAILS
- STORMWATER
- WASTEWATER
- WATER

STRUCTURAL ENGINEERING

- STRUCTURAL BUILDING DESIGN
- FOUNDATION DESIGN
- STRUCTURAL EVALUATION
- FORENSIC ENGINEERING
- STRUCTURAL INSPECTION

FIELD SERVICES

- GEOTECHNICAL ENGINEERING
- ENVIRONMENTAL ENGINEERING
- DRILLING
- CONSTRUCTION INSPECTIONS
- CONSTRUCTION MATERIAL TESTING (CMT)

LAND SURVEYING

- BOUNDARY/ALTA SURVEYING
- TOPOGRAPHIC SURVEYING
- HYDROGRAPHIC SERVICES
- PHOTOGRAMMETRY (DRONE)

- LIDAR (MOBILE, TERRESTRIAL, DRONE)
- CONSTRUCTION SURVEYING
- GEOGRAPHIC INFO SYSTEMS (GIS)



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LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



April 10, 2026

Mayor Greg Stidham
Fayette City Hall
117 S. Main St
Fayette, MO 65248
greg_stidham@us.crawco.com

Re: OWN Proposal # P10-26-0310
Water Main Replacement, Cleveland St & Lucky St

OWN, Inc. appreciates the opportunity to provide the City of Fayette ("Client") with a letter of agreement for professional services for design of the water main replacement across Cleveland Street at the Lucky Street intersection. As discussed, construction of this project is planned to be added to the street project currently under construction as an additional phase. The project will replace the existing water line across Cleveland St. at Lucky St. connecting to the newer/recently replaced water main on each side. The existing main will be abandoned in place in accordance with generally accepted methods.

Please find our proposed Scope of Services for this project outlined below.

OWN, Inc. (hereafter referred to as "OWN") agrees to provide its services in accordance with the applicable standards of care for projects of similar geographic location, quality and scope as defined in the included General Conditions. Services shall be completed pursuant to the terms of this Letter of Agreement and incorporated General Conditions (hereinafter referred to as the "Agreement").

SCOPE OF SERVICES

The Scope of Services outlined below is prepared based on preliminary review of the site locations and discussions with the Client during our recent site visit.

TOPOGRAPHIC SURVEY

\$2,850.00

OWN will perform a topographic survey of the area, to include the intersection and extending east and west along Lucky Street to be used for layout and design of the proposed main replacement. Scope will include the following:

- Request Utility Locate
- Locate existing utilities as marked by locate request or Utility Owner as appropriate. We will meet with City staff on site to assure limits and configuration of existing water main are accurately located.
- Locate existing site improvements, hardscape and grades.
- Create topographic base map with surface model at 1-foot contour interval.
- Provide AutoCAD Civil 3D Drawing for use in design of improvements

CIVIL ENGINEERING

\$7,700.00

Preparation of Construction Documents for the proposed work:

LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



- **CONSTRUCTION DRAWINGS:** Prepare drawings reflecting the proposed water main replacement, to include plan/profile of the new water main, along with required construction details. As Cleveland St. is MoDOT right of way, the method of installation across the right of way corridor will be bore and jack or directionally drilled as required by MoDOT. We will coordinate with MoDOT and the Contractor to determine the most efficient and acceptable installation method.
- **SPECIFICATIONS:** Preparation of technical specifications as needed for the additional work.
- **DNR PERMITTING:** Prepare DNR Construction Permit Application and submit along with required supporting documents. Any permit fees will be paid by OWN and billed as a reimbursable expense.
- **MODOT PERMITTING:** Coordinate with MoDOT to obtain any required permits. Any permit fees will be paid by OWN and billed as a reimbursable expense.
- **SITE VISITS/MEETINGS:** Scope includes 1 site visit by OWN staff during design to collect existing measurements etc.

CONSTRUCTION SERVICES

\$2,900.00

OWN will provide the following services during construction:

- Coordinate with Contractor to prepare and execute a Change Order to add the work to the project
- Submittal review
- Review and respond to RFI's
- Review of Contractor Pay Applications
- 1 site visit during construction to check Contractor's progress and assist in resolving conflicts/issues etc.
- Pre-final on-site inspection and punch list preparation

TOTAL FEE FOR THE ABOVE SERVICES

\$13,450.00

Reimbursable Expenses

Reimbursable expenses are typically paid upfront by OWN unless otherwise specified by the Client. Please note that the Client shall be responsible for all reimbursable expenses incurred during the project, including a 15% markup on up-front reimbursable expenses if required to be paid by OWN. Typical reimbursable expenses may include travel, mileage, printing, delivery or courier services. The Client is responsible for city submittal fees, city review fees, state submittal fees, state review fees, permit fees, etc.

Assumptions

OWN has made several assumptions in the preparation of this proposal. These assumptions and subsequent explanations are as follows.

- OWN assumes that all rights-of-way, easements, property ownership issues, and private utilities affecting the project will be provided by Client to OWN, or by other supplemental means as necessary. OWN cannot be held liable for any mis-marked or unmarked utilities, which may result in plan revisions, project delays, change orders, and/or additional services.
- Civil design does not include renovations and grading for existing buildings, sidewalks and utility services, outside of that described in the scope above.

LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



- Construction documents will be prepared based on direction from the Client and Owner, and the final site plan will be determined prior to the preparation of documents. Any significant changes or modifications will be considered additional services.
- Any existing easements, covenants, restrictions or encumbrances that affect the subject property shall be provided to OWN by the Client if such encumbrances impact or restrict the proposed design.

Additional Service Items

Should Client request work not specifically described and included in this Agreement, such as additional services, OWN shall provide the Client with a written scope and fee for these services. OWN shall not commence work on additional services without Client's prior approval in writing or as otherwise authorized.

The following services, in addition to any items not specifically listed in our scope of services, can potentially be provided by OWN but are not included herein:

- Third-party utility location services
- Coordination meetings with City/other agencies
- Stormwater Report or Memo
- SWPPP Preparation and Inspections
- Fire Flow calculations
- Construction Staking
- Construction Observation/Inspection
- Traffic Study or Impact Analysis
- Phase 1 Environmental Site Assessment Report
- Geotechnical Report
- Drilling
- Materials Testing
- Structural Engineering or design for Retaining Walls
- Landscape Plans
- Stormwater Detention and Water Quality Design

COMPENSATION

Compensation for OWN's services shall be a Lump Sum fixed fee of **\$13,450.00**. Additional services as needed may be provided as a negotiated lump sum fee, or on a time and expense basis at the rates in the attached fee schedule. The OWN, Inc. Fee Schedule is subject to adjustment on an annual basis from the date of this agreement. Any reimbursable expenses are in addition to the amounts shown herein.

These financial arrangements are proposed with the assumption that Project invoices will be paid promptly and the Project will progress orderly and continuously. Invoices are due upon receipt regardless of whether the Client has been, or is to be, reimbursed by any other party. In the event Client disputes any invoice item, Client shall give OWN written notice of such disputed item within five (5) days after receipt of such invoice and shall pay to OWN the undisputed portion of the invoice according to the General Conditions hereof. A service charge of 1.5% per month is assessed on accounts 45 days past due.

SCHEDULE FOR SERVICES

Unless otherwise agreed, OWN would expect to begin performing its services under this Agreement promptly upon Client signature with a mutually agreed schedule thereafter, exclusive of delays beyond OWN's control.

TERMS AND CONDITIONS

LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



1. General Conditions are provided for Client review and approval and are made part of this Agreement. OWN's fee schedule is subject to annual calendar year adjustments.
2. Due to the very limited benefit OWN will derive from this Project compared to that of other parties involved, including CLIENT, CLIENT AGREES THAT TO THE FULLEST EXTENT PERMITTED BY LAW TO LIMIT THE TOTAL LIABILITY OF OWN, INC. TO CLIENT, OR ANY OTHER PARTY USING OR RELYING ON OWN'S WORK, FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATING TO THE WORK, THE PROJECT, OR THIS AGREEMENT FROM ANY CAUSE OR CAUSES INCLUDING BUT NOT LIMITED TO NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, OR BREACH OF AGREEMENT, TO THE GREATER OF THE TOTAL AMOUNT PAID BY THE CLIENT FOR THE SERVICES UNDER THIS AGREEMENT OR AN AGGREGATE TOTAL OF \$25,000 FOR ALL PARTIES, WHICHEVER IS THE GREATER.

The Agreement represents the entire understanding between Client and OWN with respect to the Project and may only be modified in writing signed by both parties. This proposal will be open for acceptance for a period of thirty (30) days from the date set forth above, unless changed by OWN in writing.

Thank you for the opportunity to provide professional services for this project, we look forward to working together soon. Let us know if you have any questions or need any additional information. Please sign in the space provided and return an executed original to OWN.

Sincerely,

OWN, Inc.

Thomas P. Wooten, P.E.
Team Leader, Land Development

The signer below acknowledges they have full authority to bind the Client to this Agreement. The signature indicates authorization to proceed and that the Client has reviewed and accepted this Letter of Agreement for Professional Services and General Conditions.

Client Name

Signature: _____

Name: _____

Title: _____

Date: _____

Client Representative (if different from above): _____

Client Accounts Payable Information

AP Contact Name: _____ AP Contact Phone Number: _____

AP Email Address: _____



GENERAL CONDITIONS TO PROPOSED LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



1. PAYMENT TERMS: OWN will submit invoices to CLIENT monthly and/or upon completion of services. Payment is due upon receipt regardless of whether CLIENT has been, or is to be, reimbursed by any other party. CLIENT agrees to pay a service charge of one-and-one-half percent (1½%) per month on accounts 45 days past due, if requested by CLIENT, LIEN WAIVERS WILL BE PROVIDED UPON PAYMENT. All collection costs, including OWN's reasonable attorney fees will be assessed to CLIENT which CLIENT agrees to pay.

2. INSURANCE: OWN agrees to maintain statutory Worker's Compensation, Employer's Liability Insurance, General Liability Insurance, and Automobile Insurance coverage for the duration of this Agreement. Additionally, OWN will maintain Professional Liability Insurance for OWN's negligent acts, errors, or omissions in providing Services pursuant to this Agreement. Certificates of insurance evidencing such coverage will be provided, if requested.

3. STANDARD OF CARE: OWN will use that degree of care and skill ordinarily exercised under similar conditions by members of the profession currently practicing in the same or similar locality and at the same time. OWN agrees to perform the services in as timely a manner as is consistent with the professional standard of care and to comply with applicable laws, regulations, codes and standards that relate to the services and that in effect as of the date when the services are provided. NO OTHER REPRESENTATION, WARRANTY, OR GUARANTEE EXPRESSED OR IMPLIED IS MADE OR INTENDED BY PROPOSAL, SERVICES PERFORMED OR BY FURNISHING ORAL OR WRITTEN REPORTS.

4. RISK ALLOCATION: Due to the very limited benefit OWN will derive from this Project compared to that of other parties involved, including CLIENT, CLIENT AGREES THAT TO THE FULLEST EXTENT PERMITTED BY LAW TO LIMIT THE TOTAL LIABILITY OF OWN, INC. TO CLIENT, OR ANY OTHER PARTY USING OR RELYING ON OWN'S WORK, FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATING TO THE WORK, THE PROJECT, OR THIS AGREEMENT FROM ANY CAUSE OR CAUSES INCLUDING BUT NOT LIMITED TO NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, OR BREACH OF AGREEMENT, TO THE GREATER OF THE TOTAL AMOUNT PAID BY THE CLIENT FOR THE SERVICES UNDER THIS AGREEMENT OR AN AGGREGATE TOTAL OF \$25,000 FOR ALL PARTIES, WHICHEVER IS THE GREATER.

5. RIGHT-OF-ENTRY: CLIENT shall furnish right-of-entry on the property for OWN employees, agents, and subcontractors to perform the service and represents that it has obtained the needed permits and licenses for the Project. OWN will take reasonable precautions to minimize damage to the property caused by its operations, but have not included in the fee the cost of restoration of damage which may result. If CLIENT desires OWN to restore the property to its former condition, OWN will accomplish this and add the cost to the fee.

6. OWNERSHIP OF DOCUMENTS: Unless provided otherwise, all documents including but not limited to drawings, electronic files, specifications, reports, boring logs, field notes, laboratory test data, calculations and estimates prepared by OWN as instruments of service pursuant to this Agreement, shall be the sole property of OWN. CLIENT agrees that all documents of any nature furnished to CLIENT or CLIENT's agents or designate, if not paid for, will be returned upon demand and shall not be used by CLIENT for any purpose whatsoever. CLIENT further agrees that under no circumstance shall any documents produced by OWN, pursuant to this Agreement, be used at any location or for any Project not expressly provided for in this Agreement without the written permission of OWN. Any unauthorized use or modification of such documents shall be at CLIENT'S sole risk

and CLIENT shall indemnify, defend and hold harmless OWN against any liability arising from or related to such unauthorized use or modification. At the request and expense of the CLIENT, OWN will provide the CLIENT with copies of documents created in the performance of the work for a period not exceeding one year following completion of service.

7. DELIVERY OF ELECTRONIC FILES: In accepting and utilizing any drawings, reports and data on any form of electronic media generated and furnished by OWN, the CLIENT agrees that all such electronic files are instruments of service of OWN, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights.

The CLIENT agrees not to reuse these electronic files, in whole or in part, for any purpose other than for the Project. The CLIENT agrees not to transfer these electronic files to others without the prior written consent of OWN. The CLIENT further agrees to waive indemnify the OWN against any and all claims against OWN resulting in any way from any unauthorized changes to or reuse of the electronic files for any other Project by anyone other than OWN. The CLIENT and OWN agree that any electronic files furnished by either party shall conform to the specifications agreed upon in the contract. Any changes to the electronic specifications by either the CLIENT or OWN are subject to preview and acceptance by the other party. Additional services by OWN made necessary by changes to the electronic file specifications shall be compensated for as Additional Services.

Electronic files furnished by either party shall be subject to an acceptance period of 30 days during which the receiving party agrees to perform appropriate acceptance tests. The party furnishing the electronic file shall correct any discrepancies or errors detected and reported within the acceptance period. After the acceptance period, the electronic files shall be deemed to be accepted and neither party shall have any obligation to correct errors or maintain electronic files. The CLIENT is aware that differences may exist between the electronic files delivered and the printed hard-copy construction documents. In the event of a conflict between the signed construction documents prepared by OWN and electronic files, the signed or sealed hard-copy construction documents shall govern.

In addition, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless OWN, its officers, directors, employees and sub-consultants (collectively, OWN) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from any changes made by anyone other than OWN or from any reuse of the electronic files by CLIENT or anyone else to whom CLIENT has provided the electronic files without the prior written consent of OWN.

Under no circumstances shall delivery of electronic files for use by the CLIENT be deemed a sale by OWN and OWN makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall OWN be liable for indirect or consequential damages as a result of OWN's services or the CLIENT's use or reuse of the electronic files.

8. SAFETY: Should OWN provide any services at the job site during construction, CLIENT AGREES that, in accordance with generally accepted construction practices, the contractor will be solely responsible for working conditions on the job site, including safety of all persons and property during the performance of the work, and compliance with OSHA regulations, and these requirements will apply continuously and not limited to normal working hours.

GENERAL CONDITIONS TO PROPOSED LETTER OF AGREEMENT FOR PROFESSIONAL SERVICES



9. NO RESPONSIBILITY FOR CONTRACTOR'S PERFORMANCE: OWN shall have no control over and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for construction safety precautions and programs. OWN shall not be responsible for safety precautions, the quality of any contractor's work, acts or omissions of any contractor, subcontractor, supplier, or other person at the Project site, or for the failure of any of them to carry out their work in accordance with all applicable laws, regulations, codes and standards, or the construction documents.

10. CLIENT'S OBLIGATIONS: CLIENT shall, at its sole expense: (i) provide all information and documentation regarding CLIENT requirements, the existing site, and planned improvements necessary for the orderly progress of the services; (iii) site restoration and repair, as needed following field investigations; (iv) establish and update a Project budget, which shall include a contingency to cover additional services as may be required by changes in the design or services; and (v) timely respond to requests for information and timely review and approve all design deliverables. OWN shall be entitled to rely on all information and services provided by CLIENT.

11. ENVIRONMENTAL HAZARDS: CLIENT acknowledges that the services do not include the detection, investigation, evaluation, or abatement of environmental conditions encountered by OWN in performance of the services, including but not limited to mold, lead, asbestos, PCBs, hazardous substances (as defined by Federal, State or local laws or regulations), contaminants, or toxic materials that may be present at the Project site. CLIENT shall indemnify, defend and hold OWN harmless from and against any and all claims relating to the actual or alleged existence or discharge of such materials.

12. LOCATION OF EXISTING MAN-MADE OBJECTS AND DIFFERING, CONCEALED OR UNKNOWN CONDITIONS: It shall be the responsibility of the CLIENT or his authorized representative to disclose the presence and accurate location of all subsurface man-made objects relative to the work being performed. Furthermore, IF OWN encounters conditions at the Project site that are (1) subsurface or otherwise concealed physical conditions that differ materially from those indicated in the information provided to OWN or (2) unknown physical conditions of an unusual nature that differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities provided for in this Agreement, OWN will, if practicable, promptly notify CLIENT before conditions are disturbed. Subsurface condition identification is limited to only those points where samples are taken. The nature and extent of subsurface condition variations across the site may not become evident until construction. OWN assumes no liability for site variations differing from those sampled or changed conditions discovered during construction. If the differing, concealed, or unknown conditions cause an increase in OWN's cost of, or time required for performance of any part of the Services, OWN's compensation and time for performance will be equitably increased. CLIENT AGREES to waive, indemnify, defend and save harmless OWN from all claims, suits, losses and expenses

(including but not limited reasonable attorney's fees) resulting from differing, concealed or unknown conditions.

13. SUSPENSION OF SERVICES/TERMINATION: OWN may suspend performance immediately upon becoming aware of a breach of the terms of this agreement by the other party and provide notice of its intention to terminate. In the event OWN determines there may be a significant risk that OWN's invoices may not be paid on a timely basis OWN may suspend performance and/or retain any reports or other information until Client provides OWN with adequate assurances of payment. The filing of a voluntary or involuntary bankruptcy petition, appointment of a receiver, assignment for the benefit of creditor or other similar act of insolvency shall constitute a breach. Termination will become effective fourteen (14) calendar days after receipt of notice by the breaching CLIENT unless the event(s) giving rise to the breach are remedied within that time frame.

14. FORCE MAJEURE: OWN will not be liable to CLIENT for delays in performing the services or for any costs or damages that may result from: labor strikes; riots; war; acts of terrorism; pandemics; epidemics; acts or omissions of governmental authorities, the project CLIENT or third parties; extraordinary weather conditions or other natural catastrophes; acts of God; unanticipated site conditions; or other acts or circumstances beyond the control of OWN.

15. INDEMNITY: OWN agrees to indemnify and hold harmless the CLIENT and its officers, directors and employees from and against losses, damages, judgments and expenses (including reasonable attorney's fees) (collectively "Losses") provided that such Losses are caused, on a comparative basis of fault, by the negligent acts, errors and omissions of OWN or their consultants in the performance of the services pursuant to this Agreement.

16. NO THIRD-PARTY BENEFICIARIES: This Agreement is solely for the benefit of OWN and CLIENT. Nothing herein is intended in any way to benefit any third party or otherwise create any duty or obligation on behalf of OWN or CLIENT in favor of such third parties. Further, OWN assumes no obligations or duties other than the obligations to CLIENT specifically set forth in this Agreement. OWN shall not be responsible for CLIENT obligations under any separate agreement with any third-party.

17. GOVERNING LAWS: This Agreement shall be governed in all respects by the laws of the State of Missouri.

18. CERTIFICATIONS/CONSENTS: OWN shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement, and shall not be required to sign any documents that would result in OWN having to certify the existence of conditions whose existence OWN cannot ascertain. Any certificate will state that it is based on the best of the OWN's knowledge, information and belief.

City of Fayette, Missouri

Basic Financial Statements
Year Ended June 30, 2022

KPM
CPAS & ADVISORS

Table of Contents

Independent Auditors' Report	3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	7
Statement of Activities.....	8
Fund Financial Statements	
Governmental Funds	
Balance Sheet	9
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	12
Proprietary Funds	
Statement of Net Position	13
Statement of Revenues, Expenses, and Changes in Net Position	14
Statement of Cash Flows	15
Notes to the Financial Statements.....	17
Required Supplementary Information	
Budgetary Comparison Schedule	
General Fund.....	36
Notes to the Budgetary Comparison Schedule	37
Schedule of Changes in Net Pension Asset and Related Ratios	38
Schedule of Contributions	39
Notes to the Schedule of Contributions.....	40



Honorable Mayor and Board of Aldermen
City of Fayette
Fayette, 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, and each major fund of the City of Fayette, Missouri, as of and for the year ended June 30, 2022, 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, and each major fund of the City of Fayette, Missouri, as of June 30, 2022, 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 and the standards applicable to the 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 of Fayette 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.

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 generally accepted auditing standards 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 generally accepted auditing standards 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 budgetary comparison and pension information 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 auditing standards generally accepted in the United States of America, 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. Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2026, on our consideration of the City of Fayette, Missouri'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 the 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 the City of Fayette, Missouri's internal control over financial reporting and compliance.

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
April 1, 2026

Basic Financial Statements

City of Fayette

Statement of Net Position

June 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current			
Cash and cash equivalents	\$ 576,010	\$ 5,401,885	\$ 5,977,895
Accounts receivable, net	33,540	554,493	588,033
Taxes receivable	67,541	-	67,541
Intergovernmental receivable	-	40,000	40,000
Prepaid expenses	31,994	19,818	51,812
Non-current			
Restricted cash and cash equivalents	219,788	317,314	537,102
Net pension asset	-	552,359	552,359
Capital Assets			
Nondepreciable	41,585	291,676	333,261
Depreciable, net	1,563,358	14,243,181	15,806,539
Total Assets	2,533,816	21,420,726	23,954,542
Deferred Outflows of Resources			
Deferred pension outflows	80,689	19,823	100,512
Total Deferred Outflows of Resources	80,689	19,823	100,512
Liabilities			
Current liabilities			
Accounts payable	30,336	339,223	369,559
Retainage payable	-	443,384	443,384
Accrued expenses	26,278	13,333	39,611
Unearned revenue	219,788	-	219,788
Accrued interest payable	-	86,125	86,125
Customer deposits	-	222,314	222,314
Current portion of long-term debt	-	3,358,262	3,358,262
Noncurrent liabilities			
Net pension liability	63,813	-	63,813
Compensated absences	57,591	48,899	106,490
Revenue bonds	-	3,985,707	3,985,707
Total Liabilities	397,806	8,497,247	8,895,053
Deferred Inflows of Resources			
Deferred pension inflows	91,267	99,374	190,641
Total Deferred Inflow of Resources	91,267	99,374	190,641
Net Position			
Net investment in capital assets	1,604,943	7,190,888	8,795,831
Unrestricted	520,489	5,653,040	6,173,529
Total Net Position	\$ 2,125,432	\$ 12,843,928	\$ 14,969,360

See accompanying Notes to the Financial Statements

City of Fayette

Statement of Activities

Year Ended June 30, 2022

Functions/Programs	Program Revenues				Net (Expenses), Revenues, and Changes in Net Position		
	Expenses	Charges for Services			Primary Government		
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government							
Governmental Activities							
General government	\$ (442,297)	\$ 139,242	\$ 54,127	\$ -	\$ (248,928)	\$ -	\$ (248,928)
Police	(613,463)	28,118	-	-	(585,345)	-	(585,345)
Streets	(190,349)	20,074	-	167,744	(2,531)	-	(2,531)
Fire	(64,167)	-	-	-	(64,167)	-	(64,167)
Parks and recreation	(174,440)	18,843	3,308	190,968	38,679	-	38,679
Animal control	(4,484)	-	-	-	(4,484)	-	(4,484)
Building inspection	(25,453)	-	-	-	(25,453)	-	(25,453)
Economic development	(17,887)	-	-	-	(17,887)	-	(17,887)
Total Governmental Activities	<u>(1,532,540)</u>	<u>206,277</u>	<u>57,435</u>	<u>358,712</u>	<u>(910,116)</u>	<u>-</u>	<u>(910,116)</u>
Business-type Activities							
Electric	(2,585,008)	2,861,857	-	-	-	276,849	276,849
Water	(1,023,536)	910,263	35,358	-	-	(77,915)	(77,915)
Sewer	(711,515)	696,941	-	1,161,600	-	1,147,026	1,147,026
Total Business-type Activities	<u>(4,320,059)</u>	<u>4,469,061</u>	<u>35,358</u>	<u>1,161,600</u>	<u>-</u>	<u>1,345,960</u>	<u>1,345,960</u>
Total Primary Government	<u>\$ (5,852,599)</u>	<u>\$ 4,675,338</u>	<u>\$ 92,793</u>	<u>\$ 1,520,312</u>	<u>(910,116)</u>	<u>1,345,960</u>	<u>435,844</u>
General Revenues							
Property taxes					100,615	-	100,615
Sales taxes					356,669	-	356,669
Franchise taxes					32,678	-	32,678
Other taxes					434,463	-	434,463
Interest					25,786	36,506	62,292
Other revenue					21,847	12,761	34,608
Total General Revenues					<u>972,058</u>	<u>49,267</u>	<u>1,021,325</u>
Changes in Net Position					61,942	1,395,227	1,457,169
Net Position , Beginning of Year, as reported					1,929,285	11,673,616	13,602,901
Restatement					134,205	(224,915)	(90,710)
Net Position, Beginning of Year, as restated					<u>2,063,490</u>	<u>11,448,701</u>	<u>13,512,191</u>
Net Position, End of Year					<u>\$ 2,125,432</u>	<u>\$ 12,843,928</u>	<u>\$ 14,969,360</u>

See accompanying Notes to the Financial Statements

City of Fayette

Governmental Fund Balance Sheet

June 30, 2022

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 576,010
Accounts receivable	33,540
Taxes receivable	67,541
Prepaid expenses	31,994
Restricted cash and cash equivalents	219,788
Total Assets	<u>\$ 928,873</u>
Liabilities	
Accounts payable	\$ 30,336
Accrued expenses	26,278
Unearned revenue	219,788
Total Liabilities	<u>276,402</u>
Fund Balances	
Nonspendable	
Prepaid expenses	31,994
Unassigned	620,477
Total Fund Balance	<u>652,471</u>
Total Liabilities and Fund Balance	<u>\$ 928,873</u>

See accompanying Notes to the Financial Statements

City of Fayette

Governmental Funds

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

June 30, 2022

Fund balance - total governmental funds	\$ 652,471
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	4,604,240
Less accumulated depreciation	(2,999,297)
The net pension liability and the related deferrals are not available to pay for the current-period expenditures, and therefore are not reported in the funds. The following is the detail of the net effect of these differences in the treatment of the net pension liability and the related deferred items:	
Net pension liability	(63,813)
Deferred outflows due to pension	80,689
Deferred inflows due to pension	(91,267)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Interest on long-term debt is not accrued in the funds, but rather is recognized as an expenditure when due. These liabilities consist of the following:	
Compensated absences	<u>(57,591)</u>
Net Position of Governmental Activities	<u><u>\$ 2,125,432</u></u>

See accompanying Notes to the Financial Statements

City of Fayette

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes	\$ 639,598		\$ 639,598
Licenses and permits	20,074		20,074
Intergovernmental revenues	221,871		221,871
Court fees and fines	28,118		28,118
Sanitation charges	139,242		139,242
Park fees	18,843		18,843
Miscellaneous	241,909		241,909
Total Revenues	<u>1,309,655</u>		<u>1,309,655</u>
Expenditures			
Current			
General government	394,165		394,165
Police	586,959		586,959
Streets	134,159		134,159
Fire	23,204		23,204
Parks and recreation	160,169		160,169
Animal control	4,404		4,404
Building inspection	24,743		24,743
Economic development	17,567		17,567
Capital outlay	479,144		479,144
Total Expenditures	<u>1,824,514</u>		<u>1,824,514</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(514,859)		(514,859)
Other Financing Sources (Uses)			
Payment in lieu of taxes	284,827		284,827
<i>Net Change in Fund Balances</i>	(230,032)		(230,032)
Beginning Fund Balances, as previously reported	398,727	\$ 299,249	697,976
Restatement	483,776	(299,249)	184,527
Beginning Fund Balances, as restated	<u>882,503</u>	<u>-</u>	<u>882,503</u>
Ending Fund Balances	<u>\$ 652,471</u>	<u>\$ -</u>	<u>\$ 652,471</u>

See accompanying Notes to the Financial Statements

City of Fayette

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$ (230,032)
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays 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.

Capital outlay	479,144
Current year depreciation	(150,722)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal consumes current financial resources of governmental funds and is reported as an expenditure in the funds.

Repayment of principal	5,400
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Change in compensated absences	(24,467)
Change in net pension asset and related deferrals	(17,381)

Change in Net Position of Governmental Activities	\$ 61,942
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See accompanying Notes to the Financial Statements

City of Fayette

Proprietary Funds Statement of Net Position

June 30, 2022

	Business-Type Activities - Enterprise Funds			
	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Assets				
Current Assets				
Cash and cash equivalents	\$ 3,757,919	\$ 512,302	\$ 1,131,664	\$ 5,401,885
Accounts receivable, net	302,745	140,598	111,150	554,493
Intergovernmental receivable	-	-	40,000	40,000
Prepaid expenses	10,027	6,330	3,461	19,818
Total Current Assets	<u>4,070,691</u>	<u>659,230</u>	<u>1,286,275</u>	<u>6,016,196</u>
Noncurrent Assets				
Restricted assets				
Cash and cash equivalents	176,938	45,376	95,000	317,314
Net pension asset	210,196	158,612	183,551	552,359
Capital assets				
Nondepreciable	-	276,006	15,670	291,676
Depreciable, net	2,103,836	3,015,951	9,123,394	14,243,181
Total Noncurrent Assets	<u>2,490,970</u>	<u>3,495,945</u>	<u>9,417,615</u>	<u>15,404,530</u>
Total Assets	<u>6,561,661</u>	<u>4,155,175</u>	<u>10,703,890</u>	<u>21,420,726</u>
Deferred Outflows of Resources				
Deferred pension outflows	7,544	5,692	6,587	19,823
Total Deferred Outflow of Resources	<u>7,544</u>	<u>5,692</u>	<u>6,587</u>	<u>19,823</u>
Liabilities				
Current Liabilities				
Accounts payable	203,561	95,817	39,845	339,223
Retainage payable	-	-	443,384	443,384
Accrued expenses	4,625	4,088	4,620	13,333
Accrued interest payable	-	-	86,125	86,125
Customer deposits	176,938	45,376	-	222,314
Current maturities of long-term debt	-	55,000	3,303,262	3,358,262
Total Current Liabilities	<u>385,124</u>	<u>200,281</u>	<u>3,877,236</u>	<u>4,462,641</u>
Long-Term Liabilities				
Compensated absences	12,070	13,816	23,013	48,899
Revenue bonds	-	1,580,000	2,405,707	3,985,707
Total Long-Term Liabilities	<u>12,070</u>	<u>1,593,816</u>	<u>2,428,720</u>	<u>4,034,606</u>
Total Liabilities	<u>397,194</u>	<u>1,794,097</u>	<u>6,305,956</u>	<u>8,497,247</u>
Deferred Inflow of Resources				
Deferred pension inflow	37,826	28,543	33,005	99,374
Total Deferred Inflow of Resources	<u>37,826</u>	<u>28,543</u>	<u>33,005</u>	<u>99,374</u>
Net Position				
Net investment in capital assets	2,103,836	1,656,957	3,430,095	7,190,888
Unrestricted	4,030,349	681,270	941,421	5,653,040
Total Net Position	<u>\$ 6,134,185</u>	<u>\$ 2,338,227</u>	<u>\$ 4,371,516</u>	<u>\$ 12,843,928</u>

See accompanying Notes to the Financial Statements

City of Fayette

Proprietary Funds
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
Operating Revenues				
Charges for services	\$ 2,861,857	\$ 910,263	\$ 696,941	\$ 4,469,061
Miscellaneous	6,320	6,441	-	12,761
Total Operating Revenues	2,868,177	916,704	696,941	4,481,822
Operating Expenses				
Salaries and benefits	207,461	131,297	150,345	489,103
Professional services	58	19,789	38,987	58,834
Purchased services	73,363	61,505	16,775	151,643
Insurance	12,384	10,518	8,078	30,980
Repairs and maintenance	3,030	1,779	1,199	6,008
Supplies and equipment	10,894	38,626	17,650	67,170
Cost of power purchased	1,949,565	-	-	1,949,565
Cost of water purchased	-	557,969	-	557,969
Payment for services	188,491	58,762	45,172	292,425
Utilities	3,138	2,571	66,965	72,674
Depreciation	136,624	108,282	211,265	456,171
Total Operating Expenses	2,585,008	991,098	556,436	4,132,542
<i>Operating Income (Loss)</i>	283,169	(74,394)	140,505	349,280
Nonoperating Revenues (Expenses)				
Interest income	21,886	5,898	8,722	36,506
Interest expense	-	(32,438)	(155,079)	(187,517)
Intergovernmental	-	35,358	-	35,358
Total Nonoperating Revenues (Expenses)	21,886	8,818	(146,357)	(115,653)
<i>Income (Loss) Before Contributions and Transfers</i>	305,055	(65,576)	(5,852)	233,627
Capital Contributions				
Capital grants - federal	-	-	1,161,600	1,161,600
<i>Changes in Net Position</i>	305,055	(65,576)	1,155,748	1,395,227
Beginning Net Position, as previously reported	6,030,627	2,431,831	3,211,158	11,673,616
Restatement	(201,497)	(28,028)	4,610	(224,915)
Beginning Net Position, as restated	5,829,130	2,403,803	3,215,768	11,448,701
Ending Net Position	\$ 6,134,185	\$ 2,338,227	\$ 4,371,516	\$ 12,843,928

See accompanying Notes to the Financial Statements

City of Fayette

Proprietary Funds
Statement of Cash Flows
Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
Cash Flows from Operating Activities				
Cash received from customers	\$ 2,695,861	\$ 960,072	\$ 643,118	\$ 4,299,051
Cash paid to suppliers	(2,050,962)	(704,856)	(174,233)	(2,930,051)
Cash paid to employees	(248,438)	(138,771)	(149,029)	(536,238)
Other cash received for nonoperating revenues	-	35,358	-	35,358
Net Cash Provided by Operating Activities	396,461	151,803	319,856	868,120
Cash Flows from Noncapital Financing Activities				
Change in internal balances	(13,500)	4,800	(4,800)	(13,500)
Net Cash Provided (Used) by Noncapital Financing Activities	(13,500)	4,800	(4,800)	(13,500)
Cash Flows from Capital and Related Financing Activities				
Proceeds from issuance of long-term debt	-	-	3,233,000	3,233,000
Capital contributions received	-	-	1,161,600	1,161,600
Acquisition of capital assets	-	-	(4,287,723)	(4,287,723)
Payment of long-term debt principal	-	(55,000)	(85,126)	(140,126)
Payment of interest expense	-	(32,438)	(68,954)	(101,392)
Net Cash (Used) by Capital and Related Financing Activities	-	(87,438)	(47,203)	(134,641)
Cash Flows from Investing Activities				
Interest received on investments	21,886	5,898	8,722	36,506
Net Cash Provided by Investing Activities	21,886	5,898	8,722	36,506
<i>Net Change in Cash and Cash Equivalents</i>	404,847	75,063	276,575	756,485
Cash and Cash Equivalents, Beginning of year	3,530,010	482,615	950,089	4,962,714
Cash and Cash Equivalents, End of year	3,934,857	557,678	1,226,664	5,719,199
Less Restricted Cash and Cash Equivalents	(176,938)	(45,376)	(95,000)	(317,314)
Unrestricted Cash and Cash Equivalents	<u>\$ 3,757,919</u>	<u>\$ 512,302</u>	<u>\$ 1,131,664</u>	<u>\$ 5,401,885</u>

See accompanying Notes to the Financial Statements

City of Fayette

Proprietary Funds
Statement of Cash Flows
Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	\$ 283,169	\$ (74,394)	\$ 140,505	\$ 349,280
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	136,624	108,282	211,265	456,171
(Increase) decrease in				
Accounts receivable, net	(154,610)	35,843	(13,823)	(132,590)
Intergovernmental receivable	-	-	(40,000)	(40,000)
Prepaid expenses	(862)	777	15	(70)
Net pension asset	33,548	51,895	104,510	189,953
Deferred pension outflows	6,786	6,684	10,349	23,819
Increase (decrease) in				
Accounts payable	190,823	45,886	20,578	257,287
Accrued expenses	(1,191)	(360)	(18,913)	(20,464)
Customer deposits	(17,706)	7,525	-	(10,181)
Compensated absences	(2,052)	5,855	9,331	13,134
Deferred pension inflows	(78,068)	(71,548)	(103,961)	(253,577)
Other cash received for nonoperating revenues	-	35,358	-	35,358
Net Cash Provided by Operating Activities	<u>\$ 396,461</u>	<u>\$ 151,803</u>	<u>\$ 319,856</u>	<u>\$ 868,120</u>

See accompanying Notes to the Financial Statements

City of Fayette

Notes to the Financial Statements

June 30, 2022

1. Summary of Significant Accounting Policies

The City was founded in 1823 and is a fourth-class city which operates under the laws regulating such as defined by Chapter 79 of the Revised Statutes of Missouri (RSMo). The city is governed by a Mayor and a Board of Aldermen. The City provides a variety of general governmental services to residents including general administrative services, public safety, public works, parks and recreation, and community services. Other services include electric, water, sewer, and sanitation operations.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies and practices of the City.

Financial Reporting Entity

As required by accounting principles generally accepted in the United States of America, the City has evaluated the criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The City has determined that no other outside entity meets the criteria and, therefore, no other entity has been included as a component unit in the financial statements. In addition, the City is not aware of any entity of which the City would be considered a component unit.

Basis of Presentation

The basic financial statements include both the government-wide (the Statement of Net Position and the Statement of Activities) and fund financial statements.

Government-Wide Financial Statements

The government-wide statements display information about the government as a whole. 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 services for support.

In the government-wide Statement of Net Position, both the governmental and business-type activities are consolidated and presented on the full accrual, economic resources basis of accounting. The consolidated presentation incorporates long-term assets and receivables as well as long-term debt and obligations, and it provides information to improve analysis and comparability.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or a function. Program revenues include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital expenses of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

Separate fund financial statements are provided for governmental funds and proprietary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Consequently, the emphasis on near-term inflows and outflows of resources

City of Fayette

Notes to the Financial Statements

June 30, 2022

do not present the long-term impact of transactions. It is necessary to convert the governmental fund data to arrive at the government-wide financial statements. Therefore, reconciliations have been provided following the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance identifying categories that required conversion from the fund statements.

The City reports the following governmental fund:

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

Proprietary fund statements incorporate the accrual basis of accounting and focus on the change in total economic resources. This presentation records long-term assets and liabilities, and recognizes revenues and expenses when transactions occur, regardless of their impact on the flow of cash. Proprietary funds of the City include enterprise funds, which provide goods or services to users in exchange for charges or fees. The focus of proprietary fund measurement is the determination of operating income, changes in net position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses, depreciation of capital assets, and payment of debt.

The City reports the following proprietary funds:

Electric Fund: The Electric Fund accounts for electric service provided for most City residents. All activities necessary to provide such services are accounted for in this fund, including billings, collections, operations, capital improvements, and financing and related debt service.

Water Fund: The Water Fund accounts for water services provided to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including billings, collections, operations, capital improvements, and financing and related debt service.

Sewer Fund: The Sewer Fund accounts for sanitary sewer services provided to the residents of the City. All activities necessary to provide such services are account for in this fund, including billings, collections, operations, capital improvements, and finance and related-debt service.

Adoption of New Accounting Standards

GASB Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of a right to use an underlying asset. The standard requires a lessee to recognize a lease liability and an intangible right-to-use lease asset, and a lessor to recognize a lease receivable and a deferred inflow of resources. As of June 30, 2022, the City had no leases that are required to be reported in accordance with this new standard.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Cash, Cash Equivalents, and Investments

The City maintains a cash and investment pool, which a majority of the City's funds share. Interest earned is allocated to individual funds based on their proportionate share of the pool.

For purposes of the cash flow statement, all investments with an original maturity of three months or less at the time of purchase are considered to be cash equivalents.

Investments of the City are reported at fair value.

Fair Value

The fair value measurement and disclosure framework provides for a fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. There have been no significant changes from the prior year in the methodologies used to measure fair value. The levels of the fair value hierarchy are described below:

- Level 1: Inputs using quoted prices in active markets for identical assets or liabilities
- Level 2: Inputs using significant other observable inputs including quoted prices for similar assets or liabilities
- Level 3: Inputs are significant unobservable inputs

Accounts Receivable

Accounts receivable in the governmental activities consists of miscellaneous receivables for services provided to citizens, such as for refuse services. Accounts receivable in the business-type activities represent billed and unbilled charges for electric, water, and sewer. Accounts receivable are shown net of allowances for uncollectible accounts.

Prepaid Expenses

Prepaid expenses reflect the payment of expenses that benefit more than one fiscal period. The amount is amortized using the consumption method over the period the expense is for.

Internal Balances

Activity between funds that is representative of borrowing/lending arrangements outstanding at the end of the year is referred to as either "due to/due from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Capital Assets

Capital assets include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers, and similar items) and are included in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, excluding land, are defined by the City as assets with a cost of \$5,000 or greater and a useful life of at least one year. All land purchases are capitalized regardless of cost. All purchased capital assets are valued and recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date

City of Fayette

Notes to the Financial Statements

June 30, 2022

received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In conformity with GASB 34, infrastructure, such as streets and storm sewers, has been capitalized. Additionally, the City elected to depreciate its infrastructure assets. Depreciation is provided in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis. The service lives by type of asset are as follows:

Building and improvements	20 - 40 years
Machinery and equipment	3 - 15 years
Infrastructure	20 - 50 years

Expenses for maintenance and repairs are charged to expense; renewals and betterments are capitalized. Capital asset additions that are not completed by year end have been reported as construction in progress. There was no interest capitalized during the year ended June 30, 2022.

Compensated Absences

Employees earn sick leave at the rate of one day per calendar month of service, not to exceed 640 hours. An employee with twenty years of service upon retirement or termination is paid for half of the sick pay accumulated, not to exceed 250 hours. Vacation leave is earned at various rates depending on years of employment, however, a maximum of 160 hours may be carried forward to the succeeding fiscal year. Compensated absences are recorded as a liability in the Statement of Net Position and the change is presented as net in the Notes to the Financial Statements.

Unearned Revenue

Unearned revenue in the governmental funds arise when assets are recognized before revenue recognition criteria have been satisfied. As of June 30, 2022, the balance of \$219,788 relates to the receipt of ARPA funds that have not been recognized.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and/or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, deferred amounts relating to the pension plan.

In addition to liabilities, the Statement of Net Position and/or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category, deferred amounts relating to the pension plan.

Unavailable Revenue

For governmental funds, unavailable revenue are receivables that were not collected within a time period soon enough after year end to be considered available to meet current operating needs and therefore do not qualify for recognition as revenue.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Long-term Debt

In the government-wide financial statements and proprietary fund financial statements, long-term debt is reported in the statement of net position as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Issuance costs are expensed as incurred.

Pensions

For purposes of measuring the net pension liability (asset), 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 or 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.

Net Position

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

Net Investment in Capital Assets: This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted: This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted: This consists of net position that does not meet the definition of restricted or net investment in capital assets.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City first applies restricted net position.

Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted fund balance: This classification reflects the constraints imposed on resources either a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Aldermen – the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board removes the specified use by taking the same type of action imposing the commitment.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Assigned fund balance This classification reflects the amounts constrained by the City's "intent" to be used for specific purposes but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Revenue Recognition

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable at that time. All unpaid taxes levied November 1 become delinquent after December 31 of that year. In the governmental funds, revenues are considered available and recognized if collected within 60 days after year end, and proceeds of long-term debt are reported as other financing sources.

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. These include 1) charges for city court fines, licenses and permits, planning and zoning services, parks and recreation services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. All other governmental revenues are reported as general. All taxes are classified as general revenues, even if restricted for a specific purpose.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and services. All other revenues and expenses are considered nonoperating.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Deposits and Investments

The City maintains a cash pool that is available for use by all funds.

Custodial Credit Risk

For deposits, custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, or by a single collateral pool established by the financial institution. As of June 30, 2022, all bank balances on deposit were entirely insured or collateralized.

City of Fayette

Notes to the Financial Statements

June 30, 2022

3. Restricted Assets

Restricted cash and investments and net position are restricted for the following:

	Restricted Cash	Restricted Net Position
Governmental Activities		
Unspent ARPA grant advances	\$ 219,788	\$ -
Business-Type Activities		
Electric Fund		
Refundable customer deposits	\$ 176,938	\$ -
Water Fund		
Refundable customer deposits	45,376	-
Sewer Fund		
Unspent proceeds from interim financing	95,000	-
Total Business-Type Activities	\$ 317,314	\$ -

4. Accounts Receivable

The City presents accounts receivables net of allowance for doubtful accounts as follows:

	Accounts Receivable	Allowance	Net Accounts Receivable
Utilities Receivable			
Governmental Activities			
General Fund	\$ 33,540	\$ -	\$ 33,540
Business-type Activities			
Electric Fund	410,413	107,668	302,745
Water Fund	179,342	38,744	140,598
Sewer Fund	141,006	29,856	111,150
	730,761	176,268	554,493
	\$ 764,301	\$ 176,268	\$ 588,033

City of Fayette

Notes to the Financial Statements

June 30, 2022

5. Assessed Valuation, Tax Levy, & Legal Debt Margin

The assessed valuation of the tangible property and the tax levy per \$100 assessed valuation of that property were as follows:

	2021
Assessed Valuation	
Real estate	\$ 14,293,340
Personal property	4,352,372
Total	\$ 18,645,712
	2021
Tax Rate Per \$100 of Assessed Valuation	
General levy	\$ 0.5743

The legal debt margin at June 30, 2022, was computed as follows:

	General Obligation Bonds		
	Ordinary (1)	Additional (2)	Total
Constitutional debt limit	\$ 1,864,571	\$ 1,864,571	\$ 3,729,142
General Obligation Bonds payable	-	-	-
Legal Debt Margin	\$ 1,864,571	\$ 1,864,571	\$ 3,729,142

(1) Under Article VI, Section 26(b) and (c), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may incur an indebtedness for any purposes authorized in the charter of the City or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the City.

(2) Under Article VI, Section 26(d) and (e), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may become indebted not exceeding in the aggregate an additional ten percent for the purpose of acquiring rights-of-way, construction, extending, and improving streets and avenues, and/or sanitary or storm sewer systems; and purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed twenty percent of the value of the taxable tangible property in the City.

City of Fayette

Notes to the Financial Statements

June 30, 2022

6. Capital Assets

Governmental Activities

Capital asset activity for the year ended June 30, 2022, for the City's governmental activities was as follows:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Non-depreciable Capital Assets				
Land	\$ 41,585	\$ -	\$ -	\$ 41,585
Total capital assets not being depreciated	41,585	\$ -	\$ -	41,585
Depreciable Capital Assets				
Building, improvements, and infrastructure	3,300,329	\$ 464,105	\$ -	3,764,434
Machinery and equipment	783,182	15,039	-	798,221
Total depreciable capital assets	4,083,511	\$ 479,144	\$ -	4,562,655
Less Accumulated Depreciation	2,848,575	\$ 150,722	\$ -	2,999,297
Total depreciable capital assets, net	1,234,936	\$ -	\$ -	1,563,358
Governmental Activities Capital Assets, net	\$ 1,276,521	\$ -	\$ -	\$ 1,604,943

Depreciation expense for governmental activities was charged to functions as follows:

Administrative	\$ 23,583
Police	15,830
Streets	59,150
Fire	40,541
Parks and recreation	11,358
Building inspection	260
	\$ 150,722

City of Fayette

Notes to the Financial Statements

June 30, 2022

Business-type Activities

Capital asset activity for the year ended June 30, 2022, for the City's business-type activities was as follows:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>
Business-Type Activities				
<i>Electric</i>				
Depreciable Capital Assets				
Buildings, improvements, and plant	\$ 6,108,873	\$ -	\$ -	\$ 6,108,873
Machinery and equipment	170,591	-	-	170,591
Total depreciable capital assets	<u>6,279,464</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,279,464</u>
Less Accumulated Depreciation	<u>4,039,004</u>	<u>\$ 136,624</u>	<u>\$ -</u>	<u>4,175,628</u>
Total depreciable capital assets, net	<u>2,240,460</u>			<u>2,103,836</u>
<i>Water</i>				
Non-depreciable Capital Assets				
Land	<u>276,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>276,006</u>
Total capital assets not being depreciated	<u>276,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>276,006</u>
Depreciable Capital Assets				
Buildings, improvements, and plant	5,522,972	\$ -	\$ -	5,522,972
Machinery and equipment	47,405	-	-	47,405
Total depreciable capital assets	<u>5,570,377</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,570,377</u>
Less Accumulated Depreciation	<u>2,446,144</u>	<u>\$ 108,282</u>	<u>\$ -</u>	<u>2,554,426</u>
Total depreciable capital assets, net	<u>3,124,233</u>			<u>3,015,951</u>
<i>Sewer</i>				
Non-depreciable Capital Assets				
Land	<u>15,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>15,670</u>
Total capital assets not being depreciated	<u>15,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>15,670</u>
Depreciable Capital Assets				
Buildings, improvements, and plant	9,418,770	\$ 4,731,107	\$ -	14,149,877
Machinery and equipment	203,039	-	-	203,039
Total depreciable capital assets	<u>9,621,809</u>	<u>\$ 4,731,107</u>	<u>\$ -</u>	<u>14,352,916</u>
Less Accumulated Depreciation	<u>5,018,257</u>	<u>\$ 211,265</u>	<u>\$ -</u>	<u>5,229,522</u>
Total depreciable capital assets, net	<u>4,603,552</u>			<u>9,123,394</u>
Business-Type Activities Capital Assets, net	<u>\$ 10,259,921</u>			<u>\$ 14,534,857</u>

City of Fayette

Notes to the Financial Statements

June 30, 2022

7. Long-Term Obligations

Governmental Activities

Long-term obligations and activities of the City's governmental activities for the year ended June 30, 2022, are as follows:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Direct Borrowing					
Equipment	\$ 5,400	\$ -	\$ 5,400	\$ -	\$ -
Compensated Absences	33,124	24,467	-	57,591	-
Total	\$ 38,524	\$ 24,467	\$ 5,400	\$ 57,591	\$ -

Business-type Activities

Long-term debt of the business-type activities for the year ended June 30, 2022, is summarized as follows:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Direct Placements and Borrowings					
Revenue Bonds					
Series 2010A	\$ 2,561,095	\$ -	\$ 85,126	\$ 2,475,969	\$ 70,262
Series 2021	1,690,000	-	55,000	1,635,000	55,000
Interim Construction Notes	-	3,233,000	-	3,233,000	3,233,000
	4,251,095	3,233,000	140,126	7,343,969	3,358,262
Compensated Absences	35,767	13,132	-	48,899	-
Total	\$ 4,286,862	\$ 3,246,132	\$ 140,126	\$ 7,392,868	\$ 3,358,262

Revenue Bonds

On June 29, 2010, the City issued Series 2010A Taxable Combined Waterworks and Sewerage System Revenue Bonds in the amount of \$3,078,000. Principal is due in annual installments on March 1st through 2044, with interest at 4.125%. Interest subsidy payments on these bonds are received annually. The interest subsidy rate at the time of issuance was equal to approximately 35% of the amount of each interest payment, however, due to the result of automatic cuts in federal spending, the amount of subsidy has been cut by 5.7% through fiscal year 2030.

On December 15, 2020, the City issued Series 2021 Combined Waterworks and Sewerage System Refunding Revenue Bonds in the amount of \$1,690,000. Proceeds were used to current refund the City's Combined Waterworks and Sewerage System Revenue Bonds, Series B in full and to pay costs of issuing the bonds. The bonds are special limited obligations of the City payable solely from the income and revenues derived from the operation of the combined waterworks and sewerage system. Principal is due in annual installments on December 1st through 2046. Interest is due on June 1st and December 1st of each year and ranges from 1.2% to 2.25%.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Interim Construction Notes

On July 21, 2021, the City entered into an advance agreement with the Missouri Public Utilities Commission to issue Series 2020 Interim Construction Notes in the amount not to exceed \$3,233,000 for the purpose of constructing extensions, additions, and improvements to the existing combined waterworks and sewerage system of the City. The City has obtained a commitment for permanent financing from the United States Department of Agriculture Rural Development. The Notes accrue interest at 2.5% and will be refunded and retired concurrently with the issuance and delivery of the Series 2022C Combined Waterworks and Sewerage System Revenue Bonds. As of June 30, 2022, \$3,138,000 of the Notes had been issued.

Available Bonds

On November 8, 2005, the voters of the City authorized \$9,700,000 of combined waterworks and sewerage system revenue bonds. As of June 30, 2022, the City has issued \$4,945,000 of the bonds approved at the election, leaving \$4,755,00 of authorized, but unissued authority. The Series 2022C bonds, issued in September 2022 will use a significant portion of the remaining authorized but unissued bonds.

Annual debt service requirements to maturity for the above obligations, excluding compensated absences, as of June 30, 2022, are as follows:

Year Ending June 30,	Direct Placements and Borrowings		
	Principal	Interest	Total
2023	\$ 3,358,262	\$ 226,876	\$ 3,585,138
2024	130,962	126,125	257,087
2025	132,756	123,230	255,986
2026	164,791	90,096	254,887
2027	139,033	114,973	254,006
2028-2032	769,936	508,907	1,278,843
2033-2037	901,650	377,182	1,278,832
2038-2042	1,066,752	213,437	1,280,189
2043-2047	679,827	39,579	719,406
	<u>\$ 7,343,969</u>	<u>\$ 1,820,405</u>	<u>\$ 9,164,374</u>

8. Employee Pension Plan

General Information about the 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

City of Fayette

Notes to the Financial Statements

June 30, 2022

financial statements and required supplementary 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 and fire) 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 fire) and receive a reduced allowance.

2022 Valuation

Benefit Multiplier	1.50% for life
Final Average Salary	8 Years
Member Contributions	0%

Benefit terms provide for annual post-retirement 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, 2022, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>	<u>Total</u>
Retirees or beneficiaries currently receiving benefits	26	4	30
Inactive employees entitled to but not yet receiving benefits	6	8	14
Active employees	15	8	23
	<u>47</u>	<u>20</u>	<u>67</u>

Contributions. The employer 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 employer do not contribute to the pension plan. Employer contribution rates were 6.3% for General and 22.6% for Police, of annual covered payroll.

Net Pension Asset (Liability). The employer's net pension asset (liability) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 28, 2022. The roll-forward of total pension liability from February 28, 2022 to June 30, 2022 reflects expected service cost and interest reduced by actual benefit payments.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Actuarial Assumptions. The total pension asset in the February 28, 2022, 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 for the General Division 2.75% to 6.55% including wage inflation for the Police Division
Investment rate of return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the 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 Tables for males and females of General groups, and 75% of the PubS-2010 Employee Mortality Table for males and females of Police groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

The actuarial assumptions used in the February 28, 2022 valuation were based on the results of an actuarial experience study covering the period March 1, 2015 through February 29, 2020.

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 estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leverage	-25.00%	-0.29%

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 Fayette

Notes to the Financial Statements

June 30, 2022

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
General Division			
Balance at beginning of year	\$ 3,030,185	\$ 4,138,114	\$ (1,107,929)
Changes for the year			
Service cost	40,129	-	40,129
Interest on total pension liability	204,168	-	204,168
Difference between expected and actual experience of the total pension liability	74,202	-	74,202
Contributions - employer	-	32,812	(32,812)
Net investment income	-	2,538	(2,538)
Benefit payments, including refunds	(271,028)	(271,028)	-
Administrative expenses	-	(4,750)	4,750
Other (net transfers)	-	(77,811)	77,811
Net Changes	<u>47,471</u>	<u>(318,239)</u>	<u>365,710</u>
Balance at end of year	3,077,656	3,819,875	(742,219)
Police Division			
Balance at beginning of year	<u>1,196,575</u>	<u>1,079,854</u>	<u>116,721</u>
Changes for the year			
Service cost	23,604	-	23,604
Interest on total pension liability	82,914	-	82,914
Difference between expected and actual experience of the total pension liability	94,536	-	94,536
Contributions - employer	-	65,617	(65,617)
Net investment income	-	939	(939)
Benefit payments, including refunds	(48,201)	(48,201)	-
Administrative expenses	-	(1,326)	1,326
Other (net transfers)	-	(1,128)	1,128
Net Changes	<u>152,853</u>	<u>15,901</u>	<u>136,952</u>
Balance at end of year	<u>1,349,428</u>	<u>1,095,755</u>	<u>253,673</u>
Total Plan Balances at end of year	<u>\$ 4,427,084</u>	<u>\$ 4,915,630</u>	<u>\$ (488,546)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Net Pension Liability (Asset) of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability (Asset) would be using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

City of Fayette

Notes to the Financial Statements

June 30, 2022

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	6.00%	7.00%	8.00%
General Division			
Total Pension Liability	\$ 3,412,654	\$ 3,077,656	\$ 2,794,066
Plan Fiduciary Net Position	3,819,875	3,819,875	3,819,875
Net Pension Liability (Asset)	(407,221)	(742,219)	(1,025,809)
Police Division			
Total Pension Liability	1,577,369	1,349,428	1,165,300
Plan Fiduciary Net Position	1,095,755	1,095,755	1,095,755
Net Pension Liability (Asset)	481,614	253,673	69,545
Total Net Pension Liability (Asset)	\$ 74,393	\$ (488,546)	\$ (956,264)

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

For the year ended June 30, 2022, the employer recognized pension expense of \$10,985 relating to the General Division and a pension credit of \$33,409 relating to the Police Division. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred (Inflow) of Resources	Net Deferred Outflows (Inflows) of Resources
General Division			
Differences between expected and actual experience	\$ 26,637	\$ -	\$ 26,637
Net difference between projected and actual earnings on pension plan investments	-	(133,568)	(133,568)
	<u>26,637</u>	<u>(133,568)</u>	<u>(106,931)</u>
Police Division			
Differences between expected and actual experience	73,875	(34,231)	39,644
Assumption changes	-	(5,546)	(5,546)
Net difference between projected and actual earnings on pension plan investments	-	(17,296)	(17,296)
	<u>73,875</u>	<u>(57,073)</u>	<u>16,802</u>
Total	\$ 100,512	\$ (190,641)	\$ (90,129)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition in the net pension asset in the year ending June 30, 2023.

City of Fayette

Notes to the Financial Statements

June 30, 2022

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expenses as follows:

Year Ending June 30,	Net Deferred Outflows and (Inflows) of Resources		
	General Division	Police Division	Total
2023	\$ (19,825)	\$ 6,618	\$ (13,207)
2024	(51,662)	1,682	(49,980)
2025	(90,661)	(6,532)	(97,193)
2026	55,217	15,034	70,251
2027	-	-	-
Thereafter	-	-	-
	<u>\$ (106,931)</u>	<u>\$ 16,802</u>	<u>\$ (90,129)</u>

Payable to the Pension Plan

At June 30, 2022, the City had \$7,235 of payments due to the Plan.

9. Pledged Revenues

The City has pledged future water and sewer customer revenues to repay the Series 2021 revenue bonds. The bonds are payable solely from customer net revenues and are payable through 2046. Net revenues are revenues of the system less expenses of the system with the exception of depreciation. The total principal and interest remaining to be paid on the bonds is \$2,082,311. Principal and interest paid for the current year and total customer net revenues were \$86,888 and \$385,658, respectively.

10. Risk Management

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has transferred its risk by obtaining coverage from a public self-insured insurance pool. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

11. Claims & Adjustments

The City participates in federal and state programs that are fully or partially funded by grants or loans received from other governmental units. Expenditures financed by grants and loans are subject to audit by the appropriate government. If expenditures are disallowed due to noncompliance with program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based upon subsequent audits will not have a material effect on the City's financial position.

12. Commitments

As of June 30, 2022, the City had an outstanding commitment relating the wastewater collection system improvements project. The remaining amount of the contract due and yet to be completed, less retainage payable, was \$195,661.

City of Fayette

Notes to the Financial Statements

June 30, 2022

13. Subsequent Event

On September 15, 2022, the City issued \$3,233,000 in Series 2022C Combined Waterworks and Sewerage System Revenue Bonds for the purpose of refunding and retiring the Series 2020 Interim Construction Notes and providing long-term financing for extending and improving the combined waterworks and sewerage system.

14. Restatement

The Capital Projects Fund was erroneously reported as a separate fund in the prior year financial statements. Due to this error, beginning fund balances of the General and Capital Projects Funds were restated so that the balance that was reported as a Capital Project Fund is included correctly in the General Fund.

In March 2021, the Board approved that an interfund loan between the Electric Fund and the General Fund be forgiven. This was not reflected in the prior year financial statements, and therefore, beginning net position and fund balances were restated to correct this oversight.

Beginning net position and fund balances were also restated for other errors identified during the current year relating to sales tax receivable, inventory, and capital assets.

The restatement to beginning net positions and fund balances are noted below:

	Reporting Units Affected by Restatements of Beginning Balances						
	Funds					Government-Wide	
	General Fund	Capital Projects Fund	Electric Fund	Water Fund	Sewer Fund	Governmental Activities	Business-type Activities
June 30, 2021, as previously reported	\$ 398,727	\$ 299,249	\$ 6,030,627	\$ 2,431,831	\$ 3,211,158	\$ 1,929,285	\$ 11,673,616
Cash	299,249	(299,249)	-	-	-	-	-
Taxes receivable	(44,731)	-	-	-	-	(44,731)	-
Inventory	(42,423)	-	(146,468)	(29,980)	(3,477)	(42,423)	(179,925)
Note receivable	-	-	(238,557)	-	-	-	(238,557)
Capital assets	-	-	24,271	2,796	22,052	1,223	49,119
Accumulated depreciation	-	-	(2,816)	(844)	(13,965)	(18,421)	(17,625)
Accounts payable	-	-	162,073	-	-	-	162,073
Compensated absences	33,124	-	-	-	-	-	-
Notes payable	238,557	-	-	-	-	238,557	-
June 30, 2021, as restated	\$ 882,503	\$ -	\$ 5,829,130	\$ 2,403,803	\$ 3,215,768	\$ 2,063,490	\$ 11,448,701

Required Supplementary Information

City of Fayette

Budgetary Comparison Schedule – General Fund

Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes				
Property taxes	\$ 101,700	\$ 101,700	\$ 100,615	\$ (1,085)
Sales tax	325,200	325,200	356,669	31,469
Franchise tax	88,500	88,500	32,678	(55,822)
Motor vehicle	110,800	110,800	118,823	8,023
Other	36,920	36,920	30,813	(6,107)
Licenses and permits	21,800	21,800	20,074	(1,726)
Intergovernmental revenues	465,000	465,000	221,871	(243,129)
Court fees and fines	24,350	24,350	28,118	3,768
Sanitation charges	146,750	146,750	139,242	(7,508)
Park fees	10,000	10,000	18,843	8,843
Miscellaneous				
Interest income	27,700	27,700	25,786	(1,914)
Donations	40,000	40,000	194,276	154,276
Other	35,700	35,700	21,847	(13,853)
Total Revenues	1,434,420	1,434,420	1,309,655	(124,765)
Expenditures				
Current				
General government	328,080	328,080	394,165	(66,085)
Police	557,670	557,670	586,959	(29,289)
Streets	499,301	499,301	134,159	365,142
Fire	58,410	58,410	23,204	35,206
Parks and recreation	184,341	184,341	160,169	24,172
Animal control	3,900	3,900	4,404	(504)
Building inspection	57,480	57,480	24,743	32,737
Economic development	26,480	26,480	17,567	8,913
Capital outlay	-	-	479,144	(479,144)
Total Expenditures	1,715,662	1,715,662	1,824,514	(108,852)
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(281,242)	(281,242)	(514,859)	(233,617)
Other Financing Sources (Uses)				
Payment in lieu of taxes	299,850	299,850	284,827	(15,023)
Operating transfers in	21,000	21,000	-	(21,000)
Total Other Financing Sources (Uses)	320,850	320,850	284,827	(36,023)
<i>Net Change in Fund Balance</i>	39,608	39,608	(230,032)	(269,640)
Beginning Fund Balance, as previously reported	398,727	398,727	398,727	-
Restatement	-	-	483,776	483,776
Beginning Fund Balance, as restated	398,727	398,727	882,503	483,776
Ending Fund Balance	\$ 837,062	\$ 837,062	\$ 652,471	\$ 697,912

See accompanying Notes to the Budgetary Comparison Schedules

City of Fayette

Notes to the Budgetary Comparison Schedule

Year Ended June 30, 2022

Budgets and Budgetary Accounting

The City uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June, Administration submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditure plans for all fund types and the proposed means of financing them. The primary basis of budgetary control is at the department level.
2. One public hearing is conducted by the Board of Aldermen in June to obtain taxpayers' comments on the proposed budget and tax levy.
3. Prior to July 1, ordinances are passed by the Board of Aldermen which provide for legally adopted budgets for all funds of the City.
4. Formal budgetary integration is employed as a management control device for all funds of the City.
5. Budgets are adopted on a basis consistent with GAAP. Budgeted amounts may be amended during the year by the Board of Aldermen.

City of Fayette

Schedule of Changes in Net Pension Asset and Related Ratios

Year Ended June 30, 2022

Missouri Local Government Employees Retirement System (LAGERS)

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability								
Service cost	\$ 63,733	\$ 63,284	\$ 67,303	\$ 63,793	\$ 58,863	\$ 55,030	\$ 53,127	\$ 59,020
Interest on the total pension liability	287,082	293,782	300,696	281,555	271,940	264,366	242,425	235,370
Difference between expected and actual experience	168,738	88,961	(241,447)	87,250	(30,890)	(53,623)	57,291	(2,839)
Changes of assumptions	-	(105,492)	-	-	-	-	107,387	-
Benefit payments, including refunds	(319,229)	(265,074)	(176,371)	(164,436)	(174,818)	(151,941)	(164,902)	(216,889)
<i>Net Change in Total Pension Liability</i>	200,324	75,461	(49,819)	268,162	125,095	113,832	295,328	74,662
Total Pension Liability, Beginning	4,226,760	4,151,299	4,201,118	3,932,956	3,807,861	3,694,029	3,398,701	3,324,039
Total Pension Liability, Ending	4,427,084	4,226,760	4,151,299	4,201,118	3,932,956	3,807,861	3,694,029	3,398,701
Plan Fiduciary Net Position								
Contributions - employer	98,429	88,554	81,927	72,791	64,244	62,501	61,202	65,596
Pension plan net investment income	3,477	1,187,858	57,218	259,698	445,118	398,868	(9,567)	71,345
Benefit payments, including refunds	(319,229)	(265,074)	(176,371)	(164,436)	(174,818)	(151,941)	(164,902)	(216,889)
Pension plan administrative expense	(6,076)	(5,441)	(6,317)	(5,553)	(3,842)	(3,877)	(3,785)	(4,101)
Other (net transfers)	(78,939)	115,822	(116,237)	13,664	6,765	9,753	24,663	(41,909)
<i>Net Change in Plan Fiduciary Net Position</i>	(302,338)	1,121,719	(159,780)	176,164	337,467	315,304	(92,389)	(125,958)
Plan Fiduciary Net Position, Beginning	5,217,968	4,096,249	4,256,029	4,079,865	3,742,398	3,427,094	3,519,483	3,645,441
Plan Fiduciary Net Position, Ending	4,915,630	5,217,968	4,096,249	4,256,029	4,079,865	3,742,398	3,427,094	3,519,483
Employer Net Pension Liability (Asset)	<u>\$ (488,546)</u>	<u>\$ (991,208)</u>	<u>\$ 55,050</u>	<u>\$ (54,911)</u>	<u>\$ (146,909)</u>	<u>\$ 65,463</u>	<u>\$ 266,935</u>	<u>\$ (120,782)</u>
Plan fiduciary net position as a percentage of the total pension liability	111.04%	123.45%	98.67%	101.31%	103.74%	98.28%	92.77%	103.55%
Covered payroll	\$ 857,439	\$ 594,999	\$ 737,565	\$ 725,362	\$ 668,863	\$ 648,469	\$ 608,265	\$ 602,044
Employer's net pension liability (asset) as a percentage of covered payroll	56.98%	166.59%	-7.46%	7.57%	21.96%	-10.10%	-43.88%	20.06%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

City of Fayette

Schedule of Contributions

Year Ended June 30, 2022

Missouri Local Government Employees Retirement System (LAGERS)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially determined contribution	\$ 104,159	\$ 104,518	\$ 94,659	\$ 83,849	\$ 81,037	\$ 74,141	\$ 72,369	\$ 67,385	\$ 103,704	\$ 106,424
Contributions in relation to the actuarially determined contribution	98,062	88,823	81,978	72,835	64,248	62,618	59,456	67,187	86,339	81,445
Contribution deficiency (excess)	<u>\$ 6,097</u>	<u>\$ 15,695</u>	<u>\$ 12,681</u>	<u>\$ 11,014</u>	<u>\$ 16,789</u>	<u>\$ 11,523</u>	<u>\$ 12,913</u>	<u>\$ 198</u>	<u>\$ 17,365</u>	<u>\$ 24,979</u>
Covered payroll	\$ 805,339	\$ 726,341	\$ 736,524	\$ 737,543	\$ 707,409	\$ 649,090	\$ 642,925	\$ 669,468	\$ 731,790	\$ 747,105
Contributions as a percentage of covered payroll	12.18%	12.23%	11.13%	9.88%	9.08%	9.65%	9.25%	10.04%	11.80%	10.90%

See accompanying Notes to the Schedule of Contributions

City of Fayette

Notes to the Schedule of Contributions

Year Ended June 30, 2022

Valuation Date: February 28, 2022

Notes: The roll-forward of total pension liability from February 28, 2022 to June 30, 2022 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method: Entry Age Normal and Modified Terminal Funding

Amortization Method: Level Percentage of Payroll, Closed

Remaining Amortization Period: 10 to 17 years for the General Division
7 to 17 years for the Police Division

Asset Valuation Method: 5-Year smoothed market; 20% corridor

Inflation: 2.75% wage inflation; 2.25% price inflation

Salary Increases: 2.75% to 6.75% including wage inflation for the General Division
2.75% to 6.55% including wage inflation for the Police Division

Investment Rate of Return: 7.00%, net of investment expenses

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

Mortality: The healthy retiree mortality tables, for 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, were the 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 Tables for males and females of General groups, and 75% of the PubS-2010 Employee Mortality Table for males and females of Police and Fire groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

Other Information: None

City of Fayette, Missouri

Single Audit Reports
Year Ended June 30, 2022

KPM
CPAS & ADVISORS

Table of Contents

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 <i>Government Auditing Standards</i>	3
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	8
Notes to the Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	10
Summary Schedule of Prior Audit Findings.....	12
Corrective Action Plan.....	13



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 Board of Aldermen
City of Fayette
Fayette, Missouri

We have audited, in accordance with 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, business-type activities, and each major fund of the City of Fayette, Missouri, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Fayette's basic financial statements, and have issued our report thereon, dated April 1, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Fayette's internal control over financial reporting (internal control) as a basis of 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 the City of Fayette's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Fayette'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 Fayette, Missouri's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City'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.

KPM CPAs, LLC

KPM CPAS, LLC
Springfield, Missouri
April 1, 2026



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 Board of Aldermen
City of Fayette
Fayette, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Fayette, Missouri'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 the City of Fayette, Missouri's major federal programs for the year ended June 30, 2022. The City of Fayette, Missouri'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, the City of Fayette, Missouri, complied, in all material respects, with the types of 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, 2022.

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; 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 the City of Fayette, Missouri, 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 the City'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 the City'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 the City of Fayette, Missouri'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 generally accepted auditing standards, *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 substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Fayette, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the City of Fayette, Missouri'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 the City of Fayette, Missouri'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 the City'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.

Report on Internal Control over Compliance

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 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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

We have audited the financial statements of the governmental activities, business-type activities, and each major fund as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Fayette, Missouri's basic financial statements. We have issued our report thereon dated April 1, 2026, 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 City's 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.

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.

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
April 1, 2026

City of Fayette

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agency/Pass-through Entity/Program Title	Assistance Listing Number	Identifying Number of Pass-through Entity	Federal Expenditures
U.S. Department of Agriculture			
Direct			
Water and Waste Disposal Systems for Rural Communities - Loan	10.760	N/A	\$ 3,138,000
Water and Waste Disposal Systems for Rural Communities - Cash		N/A	<u>1,113,107</u>
			<u>4,251,107</u>
Total U.S. Department of Agriculture			4,251,107
U.S. Department of Housing and Urban Development			
<i>CDBG-Entitlement Grants Cluster</i>			
Missouri Department of Economic Development Community Development Block Grants/Entitlement Grants	14.218	2017-PF-31	<u>480,000</u>
<i>Total CDBG-Entitlement Grants Cluster</i>			<u>480,000</u>
Total U.S. Department of Housing and Urban Development			480,000
U.S. Department of Transportation			
<i>Highway Planning and Construction Cluster</i>			
Missouri Highway and Transportation Commission Highway Planning and Construction	20.205	TAP - 9901(514)	<u>167,744</u>
<i>Total Highway Planning and Construction Cluster</i>			<u>167,744</u>
Total U.S. Department of Transportation			167,744
U.S. Department of Treasury			
Direct			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>54,127</u>
Total U.S. Department of Treasury			<u>54,127</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,952,978</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

City of Fayette

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City of Fayette, Missouri, under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City of Fayette, Missouri, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Fayette, Missouri.

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.

3. Indirect Cost Rate

The City has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Water and Waste Disposal Systems for Rural Communities – Loan

The City entered into an interim construction note with a commitment from the USDA for permanent financing. The amount reported as federal expenditures on the accompanying Schedule of Expenditures of Federal Awards represents the value of loan proceeds expended during the year of \$3,138,000. The outstanding balance of the loan at June 30, 2022 was \$3,233,000. The remaining balance of \$95,000 remained unexpended as of June 30, 2022.

City of Fayette

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I: Summary of Auditors' Results

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal programs:	
Assistance Listing Number(s)	Name of Federal Program or Cluster
10.760	Water and Waste Disposal Systems for Rural Communities
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

City of Fayette

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section II: Financial Statement Findings

Material Weakness

2022-001 *Segregation of Duties*

Condition: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. There are some mitigating controls in place, but it is not possible to have segregation in all areas.

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: We realize because of limited resources and personnel, management may not be able to achieve a proper segregation of duties; however, our professional standards require that we bring this lack of segregation of duties to your attention in this report.

Response: The limited number of available personnel prohibits segregation of incompatible duties and the District does not have the resources to hire additional accounting personnel.

Section III: Federal Award Findings and Questioned Costs

None

City of Fayette

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2022

There were no prior year audit findings.



April 3, 2026

U.S. Department of Agriculture

City of Fayette, Missouri respectfully submits the following corrective action plan for the year ended June 30, 2022. Contact information for the individual responsible for the corrective action:

Greg Stidham, Mayor
City of Fayette, Missouri
117 S Main Street
Fayette, Missouri 65248
(660) 248-3502

Independent Public Accounting Firm: KPM CPAs, LLC, 1445 E. Republic Road, Springfield, MO 65804

Audit Period: Year ended June 30, 2022

The finding from the June 30, 2022, Schedule of Findings and Questioned Costs is discussed below. The finding is numbered consistently with the numbers assigned in the schedule.

Finding—Financial Statement Audit

Material Weaknesses

2022-001 *Segregation of duties*

Recommendation: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Action Taken: The limited number of available personnel prohibits segregation of incompatible duties. Therefore, no corrective action will be taken.

Completion Date: Not applicable

Sincerely,

Greg Stidham, Mayor
City of Fayette, Missouri



Honorable Mayor and Board of Aldermen
City of Fayette
Fayette, Missouri

In planning and performing our audit of the basic financial statements of the governmental activities, business-type activities, and each major fund of the City of Fayette, Missouri, for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph 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.

In addition to the Report on Internal Control over Financial Statements Performed in Accordance with *Government Auditing Standards*, we became aware of other matters to bring to your attention. The following paragraphs summarize our comments and suggestions regarding these matters.

1. Budgetary Compliance

In the current year, the City was not in compliance with the budgetary statute, Chapter 67 RSMo as actual expenditures exceeded budgeted expenditures in the General Fund. The Budgetary statute prohibits actual expenditures from exceeding budgeted expenditures in any fund maintained by the City.

We Recommend:

The City review expenditures during the year and amend the budget as necessary to avoid expending more than the budgeted amount in order to ensure compliance with Chapter 67, RSMo.

2. Cash Accounts

The City has an excessive number of cash accounts in the general ledger. At June 30, 2022, the City had six bank accounts at local financial institutions and 31 cash accounts in the general ledger. The operating bank account, also known as the City's pooled cash account, incorporates 26 of the 31 general ledger cash accounts across four funds. Pooled cash accounts generally have one general ledger account per fund plus a few additional accounts for activity that is required for restricted purposes. Examples of cash accounts that would be required for restricted purposes would be for receipts of cash that are legally restricted for specific purposes such as a transportation tax that is restricted for transportation purposes, or for a bond covenant that requires a particular number of months of principal and interest payment that are required to be placed in a separate account.

Additionally, an excessive number of cash accounts in the general ledger requires excessive work by individuals performing bank reconciliations; is significantly more prone to error in both the bank reconciliation process and activity recorded in the general ledger; and every cash account that is not monitored closely is susceptible to

having a negative cash balance. During the current year, it was noted that two general ledger cash accounts were not included in the bank reconciliation causing a material misstatement. It was further noted during the current year that several accounts that were labeled as being an operating account within pooled cash had negative balances meaning that the other accounts labeled as sinking or reserve/replacement accounts were borrowed upon.

We Recommend:

The City review the chart of accounts and determine which accounts in the pooled cash account are necessary for the operations of the City.

3. Reserved Funds and Sinking Cash

The City has numerous cash accounts in the general ledger that are labeled as sinking or replacement funds. The understanding for such labels is that certain amounts of money are placed into each of these accounts on a monthly or annual basis to build balances to be used for future non-specific capital items, such as vehicle replacement, pool, capital improvements, etc. Cash accounts labeled as sinking fund or reserve account is not an official restriction on the funds. Restrictions occur at the fund balance level. Per governmental accounting standards, unless there is an official restriction, commitment, or assignment of fund balance, anything labeled as a sinking fund or a reserve may be used at the discretion of management or the Board. The following is a brief recap of the various types of “reserves” allowed in government funds:

Restricted cash and fund balances – only those that are derived from restricted sources of revenue and the restriction is legally enforceable. Majority of restrictions are from grantor agencies, governmental agencies, taxing authorities, and third-parties such as debtor covenants.

Committed fund balances – only the highest level of decision-making authority (i.e. the Board of Alderman by way of an Ordinance), can commit funds for a specific purpose. Additionally, committed balances may be de-committed in the same way that they were committed.

Assigned fund balances – the governing board or management may assign funds based on its intent to use funds for a specific purpose. Actions to remove or modify an assignment of funds is non-prescriptive, and therefore no formal action is needed.

Spending for current year needs and savings for future projects should be accomplished through the budget function.

We Recommend:

The City only use sinking or replacement cash accounts for items that meet the criteria above. All accounts that are placeholders for mini savings accounts and non-specific future capital purposes be assessed and reviewed in the City’s long-term capital plan and not as a cash account in the general ledger.

4. Internal Control Review

As the City evolves and policies and procedures change, the City should periodically conduct a review of its internal control policies and procedures to determine if any changes are necessary in order to protect the City’s assets.



We Recommend:

The City conduct a review of its internal control policies and procedures to determine opportunities for strengthening safeguards over the City's assets. The City may want to consider conducting reviews on cash management, computer information systems, mail distribution procedures, purchasing procedures, new vendor procedures, and other areas the City considers necessary.

5. Cybersecurity and Information Technology Controls

Cybersecurity threats are on the rise across the globe and government entities of all sizes are at risk for a breach of their information systems. Managing this increased risk is especially challenging because even an entity with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. Because of these attacks, entities should be continually evaluating the risks, which are critical best practices. Additionally, periodic assessments of the system in order to verify that the control environment is working as intended are key parts of measuring associated business risk.

It is important that the City implement the steps necessary to ensure the security of information systems. Steps include identifying critical information systems, training employees to properly identify threats received in emails or by other means, and adopting internal communication methods other than email. A recovery plan outlining procedures that personnel should follow once a cybersecurity breach is discovered is critical. The City should also ensure that adequate cybersecurity insurance is in place should the need arise to help protect from liabilities that could be incurred as a result of such a breach

We Recommend:

The City evaluate its cybersecurity risks and take the necessary steps to reduce the risk of cybersecurity threats to their information systems. This evaluation should be performed on an ongoing basis as technology and information systems are continually changing and fraudsters are becoming more sophisticated and elaborate.

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the City in the near future. We encourage management to review the following information and determine which standards may be applicable to the City. For the complete text of these and other GASB standards, visit www.gasb.org and click on the "Standards & Guidance" tab.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (SBITAs)*

This standard defines SBITAs and provides accounting and financial reporting for SBITAs, including requiring a government to recognize a subscription liability and an intangible right-to-use subscription asset. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87 – *Leases*. The effective date of this new standard is for the City's fiscal year beginning July 1, 2022, with earlier application permitted.

GASB Statement No. 100 – *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*

This standard defines accounting changes and prescribes the accounting and financial reporting for each type of accounting change and error corrections. This statement is effective for the City's fiscal year beginning July 1, 2023, with earlier application permitted.



GASB Statement No. 101 – *Compensated Absences*

This standard updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures. This statement is effective for the City’s fiscal year beginning July 1, 2024; with earlier application is permitted.

GASB Statement No. 102 – *Certain Risk Disclosures*

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. This standard is effective for the City’s fiscal year beginning July 1, 2024.

GASB Statement No. 103 – *Financial Reporting Model Improvements*

This standard changes and improves key components of the financial reporting model. Improvements and notable changes are made to management’s discussion and analysis, unusual or infrequent items, presentation of proprietary fund statements, presentation of and information about major component units, and budgetary comparison information. This standard is effective for the City’s fiscal year beginning July 1, 2025, with earlier application permitted.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*

This standard establishes requirements for certain types of capital assets to be disclosed separately for purposes of note disclosures. This new standard also establishes requirements for capital assets held for sale and requires additional disclosure for those capital assets. This standard is effective for the City’s fiscal year beginning July 1, 2025, with earlier application permitted.

GASB Statement No. 105 – *Subsequent Events*

This standard clarifies the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events as well as specifies the information items that are required to be disclosed about subsequent events. This statement is effective for the City’s fiscal year beginning after July 1, 2026 , with earlier application permitted.

The GASB is working on several comprehensive projects that will likely have substantial impacts to government entities and will result in significant changes to government financial statements in the future. Information about completed, ongoing, or projected projects, visit www.gasb.org and click on the “Projects” tab. The most impactful of the projects that are worth watching are as follows:

The *Revenue and Expense Recognition* project aims to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Currently, the GASB is redeliberating the preliminary views proposals. The final pronouncement is projected to be released in the fourth quarter of 2025.

Other topics that the GASB is researching are cybersecurity risk disclosures, GAAP structure, and note disclosures relating to the new revenue and expense recognition project.





We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional studies of these matters or to assist you in implementing the recommendations.

We appreciate this opportunity to serve as the City of Fayette, Missouri's independent auditors and the courtesies and assistance extended to us by the City's employees.

Respectfully submitted,

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
April 1, 2026





Honorable Mayor and Board of Aldermen
City of Fayette
Fayette, Missouri

We have audited the financial statements of the governmental activities, business-type activities, and each major fund of the City of Fayette, Missouri, for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 29, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Fayette, Missouri, are described in Note 1 to the financial statements. The City adopted the provisions of GASB Statement No. 87 – *Leases* during the year. The application of existing policies was not changed during the current year. We noted no transactions entered into by the governmental unit 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 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 City’s financial statements was management’s estimate of the allowance for doubtful accounts for accounts receivable which are based on the aged and used, but unbilled, accounts receivable balances. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that they are reasonable in relation to the financial statements taken as a whole.

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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of our audit procedures were corrected by management:

- Accrual to modified accrual entries in governmental funds
- Restatements of Net Position and Fund Balances
- Cash adjustments
- Accounts receivable restatements and adjustments
- Prepaid expense adjustments
- Capital assets restatements and current year activity
- Accounts payable and accrued expense adjustments
- Long-term debt adjustments
- Grant activity including cash, revenue, and expense classifications
- Transfer activity through revenues and expenses

Disagreements with Management

For purposes of this letter, a disagreement with management is 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. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 1, 2026.

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 governmental unit'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.

Other Audit Findings or Issues

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



Other Matters

We applied certain limited procedures to the budgetary comparison schedule and pension schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements, but are not RSI. With respect to this supplementary information, 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, 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.

Restriction on Use

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

Sincerely,

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
April 1, 2026

CITY OF FAYETTE

BILL NO 2026-04

ORD NO. _____

AN ORDINANCE OF THE CITY OF FAYETTE, MISSOURI AMENDING THE CITY CODE REGARDING AUTHORIZED PURCHASES.

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

SECTION ONE

The City Code, Sections 112.050, 112.060, and 112.070 are hereby amended by repealing said sections and enacting new sections in lieu thereof, to read as follows:

Section 112.050. Purchasing Authority.

[Ord. No. 2024-19, 10-08-2024]

Position	Level of Authority
City Administrator	Incidental and minor purchase
City Clerk	Incidental and minor purchase
Mayor	Incidental, minor, major purchase
City Marshal	Incidental
Water, Electric, Sewer, and Street Superintendents	Incidental

The above-listed employees are designated as authorized employees for purposes of this Chapter.

Section 112.060. Authorized Employees.

[Ord. No. 2023-11, 8-22-2023]

A. Persons with purchasing authority are designated as authorized employees for the City and are responsible for ensuring that the best possible price and quality are obtained with each purchase. Authorized employees shall review all proposed procurements to avoid unnecessary or duplicative purchases of equipment, supplies, and services. Authorized employees shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices. Authorized employees shall follow all requirements of the Code and the instructions of the Purchasing Agent.

Section 112.070. Purchasing Levels.

[Ord. No. 2024-19, 10-08-2024]

A. There are established four (4) levels of purchases that may be made by authorized employees:

1. Incidental purchases less than \$2,500.00.
2. Minor purchases less than \$5,000.00.
3. Major purchases \$5,001.00 – \$10,000.00.
4. Significant purchases \$10,001.00 or more.

B. Incidental Purchases. Incidental purchases do not require any prior approval. Vendors should be selected based on price and convenience. Comparison of prices is encouraged but not required.

C. Minor Purchases. Minor purchases do not require any prior approval and can be approved by the City Administrator or City Clerk and through utilizing best price practices when possible and within reason.

C. Major Purchases. Major purchases require the authorized employee making the purchase to compare prices from at least three (3) sources when possible, depending on the type of material, service, and available vendors within reason and geographic location. Price comparisons may be made by telephone solicitations, emailed solicitations, faxed solicitations, or by comparison of advertised prices. The sources compared and the price offered must be documented.

D. Significant Purchases.

1. Competitive sealed bids may be required.

2. Significant purchases must be approved by the Board of Aldermen prior to beginning the bidding process. The Board of Aldermen shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors or bidders, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices.

SECTION TWO

The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional, or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

SECTION THREE

This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

1st Reading _____

2nd Reading _____

PASSED AND APPROVED by the Board of Aldermen of the City of Fayette, Missouri, this ___ day of _____, 2026.

ATTEST:

Greg Stidham, Mayor

Maria Rogers, City Clerk

RESOLUTION APPROVING PAYMENT OF INVOICES 2026-09

Be it Ordained by the Board of Aldermen of the City of Fayette, as follows:

Section 1: For the purpose of paying invoices and various accounts against the City of Fayette, which have been allowed by the Board of Aldermen, at the meeting thereof on May 12, 2026, the sum of **\$476,549.80**

General Fund	\$	105,964.96
Electric Fund	\$	216,741.43
Water Fund	\$	82,814.08
Sewer Fund	\$	71,029.33

Section 2: The City Clerk is hereby authorized and instructed to draw checks on the respective City bank accounts, in favor of the accounts that have been allowed as above amounting to **\$476,549.80** being the total amount of money appropriated.

Section 3: This resolution shall take effect and be in force from and after its passage.

Approved May 12, 2026:

Greg Stidham, Mayor

Endorsed May 12, 2026: I hereby certify that a sufficient sum of money stands to the credit of the City, unappropriated, in the City Clerk's Payment Fund to meet the requirements of this ordinance.

Maria Rogers, City Clerk

CLAIMS REPORT
Vendor Checks: 4/15/2026- 5/12/2026

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
AFLAC	EMPLOYEES INSURANCE		124.22	28257453	4/17/26
AMAZON CAPITAL SERVICES, INC	7 BODYCAMs + 4 DASH CAMS		2,889.44	44950	5/12/26
ANSWER MIDWEST INC	ANSWERING SERVICE		147.20	44924	4/28/26
AT&T MOBILITY	MONTHLY CITY CELL BILLS		346.85	44951	5/12/26
AT&T INTERNET SERVICES	INTERNET SERVICE		192.55	44952	5/12/26
AT&T U-VERSE INTERNET	INTERNET		116.99	44953	5/12/26
BARCO MUNICIPAL PRODUCTS, INC.	BARRICADES, ROAD CLOSED SIGNS		3,001.15	44925	4/28/26
PROACCT FINANCIAL ADVANTAGE LL	PAYROLL SERVICE		580.00	44954	5/12/26
BOONSLICK INDUSTRIES INC	SHRED SERVICE MAY 26		37.91	44955	5/12/26
C & R SUPER MARKET	ALLEN WRENCH, SQUARE, BIT	289.24		44926	4/28/26
C & R SUPER MARKET	FLOWERS AND POTTING MIX	358.45	647.69	44956	5/12/26
C. EMERY NELSON INC	BELT FOR PNEUMATIC BLOWER		395.29	44957	5/12/26
CORE & MAIN LP	FLANGE GASKET		137.04	44927	4/28/26
CUMMINS SALES AND SERVICE	INSPECTION GENERATOR	327.63		44928	4/28/26
CUMMINS SALES AND SERVICE	REPLACE BAD BELT	7,226.94	7,554.57	44958	5/12/26
CURTIS HAMMONS	MILEAGE TRAINING CERTIFICATION	336.00		44929	4/28/26
CURTIS HAMMONS	MILEAGE FOR TRAINING SEWER	201.60	537.60	44959	5/12/26
DELTA DENTAL OF MISSOURI	DENTAL INSURANCE EMPLOYEES	1,551.88		28257459	4/27/26
DELTA DENTAL OF MISSOURI	DENTAL INSURANCE EMPLOYEES	1,093.90	2,645.78	28257467	4/30/26
FAMILY SUPPORT PAYMENT CENTER	GARNISHMENTS	69.23		44923	4/22/26
FAMILY SUPPORT PAYMENT CENTER	GARNISHMENTS	69.23	138.46	44948	5/06/26
FAYETTE SENIOR CENTER	DONATION MAY 2026		300.00	44960	5/12/26
FAYETTE UTILITIES	UTILITIES FIRE DPT		279.90	44961	5/12/26
GLASGOW EQUIPMENT CO. INC.	HOSE & FITTINGS	38.91		44930	4/28/26
GLASGOW EQUIPMENT CO. INC.	CULVERT PIPE FOR S.PARK	258.76	297.67	44962	5/12/26
GRAYBAR ELECTRIC COMPANY, INC.	TANGENT ARMS	3,231.84		44931	4/28/26
GRAYBAR ELECTRIC COMPANY, INC.	GUY ATTACHMENT	523.53	3,755.37	44963	5/12/26
HENDERSON IMPLEMENT CO.	DRIVE BELTS + BLADES		437.90	44964	5/12/26
HOWARD CO CIRCUIT CLERK	APRIL 7, 2026 ELECTION		2,061.62	44919	4/15/26
HOWARD COUNTY FIRE PROTECTION	WASTE MANAGEMENT	351.52		44932	4/28/26
HOWARD COUNTY FIRE PROTECTION	REPAIR IGNITION SWITCH	278.70	630.22	44965	5/12/26
HOWARD COUNTY REGIONAL WATER	WATER PURCHASE		57,154.77	44933	4/28/26
HOWARD COUNTY VET SERVICE	VET SERVICE + VACCINE		182.72	44966	5/12/26
HOWARD ELECTRIC CO-OP	UTILITIES		8,634.78	44967	5/12/26
HSA-M SALAZAR	HEALTH SAVINGS		100.00	28257457	4/22/26
INFINITECH CONSULTING LLC	COMPUTER SERVICE MAY 26		2,455.16	44968	5/12/26
INOVATIA LABORATORIES LLC	LAGOON TEST	363.25		44934	4/28/26
INOVATIA LABORATORIES LLC	LAGGON TESTS	105.00	468.25	44969	5/12/26
IRS	FED/FICA TAX	11,282.00		28257455	4/22/26
IRS	FED/FICA TAX	11,798.24	23,080.24	28257463	5/06/26
J & M DISPLAYS INC	FIREWORK DISPLAY 2026		4,200.00	44921	4/20/26
LAUBER MUNICIPAL LAW, LLC	LEGAL SERVICES		143.50	44970	5/12/26
LAWSON PRODUCTS, INC.	WASP KILLER, GLASS CLEANER, ET		366.78	44971	5/12/26
LEVEL HEALTH INSURANCE	EMPLOYEES HEALTH INSURANCE		17,273.51	28257468	5/01/26
LIBERTY NATIONAL LIFE INS	MONTHLY INSURANCE PAYMENT		59.87	44935	4/28/26
MAY COMMUNICATIONS INC	DATA DROPS PD+CONF ROOM		900.50	44972	5/12/26
MECO ENGINEERING CO., INC.	WATER VALVE UPDATE+CITY MAP WA		2,722.50	44973	5/12/26
MFA AGRI SERVICES	SPRAY WAND FOR SPRAY TRACTOR	32.00		44936	4/28/26
MFA AGRI SERVICES	PINS FOR DUMP TRUCK	45.00	77.00	44974	5/12/26
MICROBIALOGIC LLC	TREATMENT FOR TOILETS DC ROGER		361.13	44975	5/12/26
MISSOURI STATE HIGHWAY PATROL	MULES APR-JUN 2026		285.00	44937	4/28/26
MO DEPT OF REV (PAYROLL)	STATE TAX		2,444.50	28257456	4/22/26
MPUA	MONTHLY ELECTRIC BILL		180,752.77	44976	5/12/26
O'REILLY AUTOMOTIVE	RELAY	14.79		44938	4/28/26

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
O'REILLY AUTOMOTIVE	OIL FILTERS	107.90	122.69	44977	5/12/26
OWN INC	ENGINEERING STREET PROJECT		2,235.00	44978	5/12/26
PAT CHRISLIP	CONSULTING SERVICES		275.00	44920	4/15/26
PWSD#2 HOWARD COUNTY	WATER DOG POUND		26.58	44979	5/12/26
Q SECURITY SOLUTIONS LLC	CENTRAL DISPATCH MONITORING		41.00	44980	5/12/26
QUILL CORPORATION	NAME PLATES NEW ALDERMEN		39.66	44981	5/12/26
RIEKHOF LAW OFFICE LLC	LEGAL SERVICES MAY 2026		850.00	44982	5/12/26
RTS WASTE SERVICES LLC	TRASH SERVICE APRIL 26		12,896.00	44983	5/12/26
SECURITY BANK OF KANSAS CITY	INTEREST BOND		13,618.75	44939	4/28/26
SOCKET	MULES BACK UP		175.00	44984	5/12/26
SOUND SOLUTIONS	VCM SYSTEM MONITORING		30.00	44985	5/12/26
SPIRE	MONTHLY GAS BILL		176.85	44940	4/28/26
SPIRE	FIRE DEPT UTILITIES		85.42	44941	4/28/26
SPIRE	ELECTRIC UTILITIES		97.94	44942	4/28/26
STANDARD LIFE INSURANCE	EMPLOYEE LIFE INSURANCE		271.49	44986	5/12/26
SUMNER ONE, INC.	LEASE / RENTAL TA-4501I		385.04	44943	4/28/26
JSA MEDIA, LLC	RFP GRANT WRITING	564.45		44944	4/28/26
JSA MEDIA, LLC	BID N.MAIN ST AD	1,180.58	1,745.03	44987	5/12/26
TRAVIS WIES	MOWING CEMETARY APRIL 26		82.00	44945	4/28/26
TREE REMEDIES, LLC	DAKOTA WELLS		4,725.00	44922	4/20/26
UNITED STATES POSTAL SERVICE	UB DELINQUENT NOTICE	95.16		28257454	4/20/26
UNITED STATES POSTAL SERVICE	UB POSTAGE	506.91	602.07	28257458	4/29/26
USDA	USDA RD DCFO	10,155.00		28257464	4/15/26
USDA	USDA RD DCFO	14,367.00	24,522.00	28257465	4/28/26
VERIZON WIRELESS	MZZ SHARED WATER COMMUNICATION		75.06	44946	4/28/26
WATER & SEWER SUPPLY INC	3/4 CTS 90	147.51		44947	4/28/26
WATER & SEWER SUPPLY INC	TAPPING SADDLES+METER SETTERS	2,133.80	2,281.31	44988	5/12/26
			=====		
Accounts Payable Total			394,277.29		
Payroll Checks					

	01 GENERAL		20,004.68		
	02 ELECTRIC		9,463.81		
	03 WATER		6,119.13		
	04 SEWER		4,131.96		

Total Paid On: 4/22/26			39,719.58		
	01 GENERAL		23,374.95		
	02 ELECTRIC		9,489.54		
	03 WATER		5,620.77		
	04 SEWER		4,067.67		

Total Paid On: 5/06/26			42,552.93		
			=====		
Total Payroll Paid			82,272.51		
			=====		
Report Total			476,549.80		
			=====		

CLAIMS REPORT
CLAIMS FUND SUMMARY

FUND	NAME	AMOUNT
01	GENERAL	105,964.96
02	ELECTRIC	216,741.43
03	WATER	82,814.08
04	SEWER	71,029.33
TOTAL FUNDS		476,549.80

ACCOUNTS PAYABLE CHECK REGISTER

BANK#	BANK NAME	CHECK#	DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
1 #128740 CITY CLERK PAYMENT FND										
		44919	4/15/2026	2497	HOWARD CO CIRCUIT CLERK	2,061.62				
		44920	4/15/2026	2933	PAT CHRISLIP	275.00				
		44921	4/20/2026	1603	J & M DISPLAYS INC	4,200.00				
		44922	4/20/2026	2930	TREE REMEDIES, LLC	4,725.00				
		44923	4/22/2026	1853	FAMILY SUPPORT PAYMENT CENTER	69.23				
		44924	4/28/2026	2981	ANSWER MIDWEST INC	147.20				
		44925	4/28/2026	1020	BARCO MUNICIPAL PRODUCTS, INC.	3,001.15				
		44926	4/28/2026	1189	C & R SUPER MARKET	289.24				
		44927	4/28/2026	1298	CORE & MAIN LP	137.04				
		44928	4/28/2026	2740	CUMMINS SALES AND SERVICE	327.63				
		44929	4/28/2026	9999999999	CURTIS HAMMONS	336.00				
		44930	4/28/2026	1113	GLASGOW EQUIPMENT CO. INC.	38.91				
		44931	4/28/2026	2926	GRAYBAR ELECTRIC COMPANY, INC.	3,231.84				
		44932	4/28/2026	1140	HOWARD COUNTY FIRE PROTECTION	351.52				
		44933	4/28/2026	2238	HOWARD COUNTY REGIONAL WATER	57,154.77				
		44934	4/28/2026	1835	INOVATIA LABORATORIES LLC	363.25				
		44935	4/28/2026	2331	LIBERTY NATIONAL LIFE INS	59.87				
		44936	4/28/2026	1112	MFA AGRI SERVICES	32.00				
		44937	4/28/2026	1346	MISSOURI STATE HIGHWAY PATROL	285.00				
		44938	4/28/2026	1239	O'REILLY AUTOMOTIVE	14.79				
		44939	4/28/2026	2820	SECURITY BANK OF KANSAS CITY	13,618.75				
		44940	4/28/2026	1217	SPIRE	176.85				
		44941	4/28/2026	3028	SPIRE	85.42				
		44942	4/28/2026	3029	SPIRE	97.94				
		44943	4/28/2026	2145	SUMNER ONE, INC.	385.04				
		44944	4/28/2026	1057	JSA MEDIA, LLC	564.45				
		44945	4/28/2026	1313	TRAVIS WIES	82.00				
		44946	4/28/2026	2147	VERIZON WIRELESS	75.06				
		44947	4/28/2026	1617	WATER & SEWER SUPPLY INC	147.51				
		44948	5/06/2026	1853	FAMILY SUPPORT PAYMENT CENTER	69.23				
*		44949								
		44950	5/12/2026	2828	AMAZON CAPITAL SERVICES, INC	2,889.44				
		44951	5/12/2026	2198	AT&T MOBILITY	346.85				
		44952	5/12/2026	2311	AT&T INTERNET SERVICES	192.55				
		44953	5/12/2026	2520	AT&T U-VERSE INTERNET	116.99				
		44954	5/12/2026	2950	PROACCT FINANCIAL ADVANTAGE LL	580.00				
		44955	5/12/2026	2949	BOONSLICK INDUSTRIES INC	37.91				
		44956	5/12/2026	1189	C & R SUPER MARKET	358.45				
		44957	5/12/2026	2315	C. EMERY NELSON INC	395.29				
		44958	5/12/2026	2740	CUMMINS SALES AND SERVICE	7,226.94				
		44959	5/12/2026	9999999999	CURTIS HAMMONS	201.60				
		44960	5/12/2026	1360	FAYETTE SENIOR CENTER	300.00				
		44961	5/12/2026	1086	FAYETTE UTILITIES	279.90				
		44962	5/12/2026	1113	GLASGOW EQUIPMENT CO. INC.	258.76				
		44963	5/12/2026	2926	GRAYBAR ELECTRIC COMPANY, INC.	523.53				
		44964	5/12/2026	1129	HENDERSON IMPLEMENT CO.	437.90				
		44965	5/12/2026	1140	HOWARD COUNTY FIRE PROTECTION	278.70				
		44966	5/12/2026	1138	HOWARD COUNTY VET SERVICE	182.72				
		44967	5/12/2026	1143	HOWARD ELECTRIC CO-OP	8,634.78				
		44968	5/12/2026	3057	INFINITECH CONSULTING LLC	2,455.16				
		44969	5/12/2026	1835	INOVATIA LABORATORIES LLC	105.00				

ACCOUNTS PAYABLE CHECK REGISTER

BANK#	BANK NAME	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
44970	5/12/2026	2704	LAUBER MUNICIPAL LAW, LLC	143.50				
44971	5/12/2026	1372	LAWSON PRODUCTS, INC.	366.78				
44972	5/12/2026	3059	MAY COMMUNICATIONS INC	900.50				
44973	5/12/2026	1193	MECO ENGINEERING CO., INC.	2,722.50				
44974	5/12/2026	1112	MFA AGRI SERVICES	45.00				
44975	5/12/2026	3080	MICROBIALOGIC LLC	361.13				
44976	5/12/2026	1513	MPUA	180,752.77				
44977	5/12/2026	1239	O'REILLY AUTOMOTIVE	107.90				
44978	5/12/2026	3035	OWN INC	2,235.00				
44979	5/12/2026	1406	PWSD#2 HOWARD COUNTY	26.58				
44980	5/12/2026	1663	Q SECURITY SOLUTIONS LLC	41.00				
44981	5/12/2026	1261	QUILL CORPORATION	39.66				
44982	5/12/2026	2363	RIEKHOF LAW OFFICE LLC	850.00				
44983	5/12/2026	2845	RTS WASTE SERVICES LLC	12,896.00				
44984	5/12/2026	2703	SOCKET	175.00				
44985	5/12/2026	2824	SOUND SOLUTIONS	30.00				
44986	5/12/2026	2409	STANDARD LIFE INSURANCE	271.49				
44987	5/12/2026	1057	JSA MEDIA, LLC	1,180.58				
44988	5/12/2026	1617	WATER & SEWER SUPPLY INC	2,133.80				
* 44989	Thru 28257452							
28257453	4/17/2026	1517	AFLAC	124.22				E-PAY
28257454	4/20/2026	1299	UNITED STATES POSTAL SERVICE	95.16				E-PAY
28257455	4/22/2026	2957	IRS	11,282.00				E-PAY
28257456	4/22/2026	2958	MO DEPT OF REV (PAYROLL)	2,444.50				E-PAY
28257457	4/22/2026	2997	HSA-M SALAZAR	100.00				E-PAY
28257458	4/29/2026	1299	UNITED STATES POSTAL SERVICE	506.91				E-PAY
28257459	4/27/2026	3079	DELTA DENTAL OF MISSOURI	1,551.88				E-PAY
*28257460	Thru 28257462		(NOT IN SELECTED DATE RANGE)					
28257463	5/06/2026	2957	IRS	11,798.24				E-PAY
28257464	4/15/2026	2618	USDA	10,155.00				E-PAY
28257465	4/28/2026	2618	USDA	14,367.00				E-PAY
*28257466			(NOT IN SELECTED DATE RANGE)					
28257467	4/30/2026	3079	DELTA DENTAL OF MISSOURI	1,093.90				E-PAY
28257468	5/01/2026	3075	LEVEL HEALTH INSURANCE	17,273.51				E-PAY

* See Check Summary below for detail on gaps and checks from other modules.

BANK TOTALS:					
	OUTSTANDING	394,277.29			
	CLEARED	.00			

	BANK 1 TOTAL	394,277.29			
	VOIDED	.00			
FUND		TOTAL	OUTSTANDING	CLEARED	VOIDED
01	GENERAL	62,585.33	62,585.33	.00	.00
02	ELECTRIC	197,788.08	197,788.08	.00	.00
03	WATER	71,074.18	71,074.18	.00	.00
04	SEWER	62,829.70	62,829.70	.00	.00

ACCOUNTS PAYABLE CHECK REGISTER
***** CHECK SUMMARY *****

BANK#	BANK NAME	CHECK#	DESCRIPTION
1	#128740		CITY CLERK PAYMENT FND
44919	Thru 44948		Accounts Payable Checks
44949			Payroll Checks
44950	Thru 44988		Accounts Payable Checks
44989	Thru 1002066		Gap in Checks
1002067	Thru 1002140		Payroll Checks
28257453	Thru 28257468		Accounts Payable E-Pay

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

		1020 BARCO		MUNICIPAL PRODUCTS, INC.				
IN0001630	1	01	4/28/26	BARRICADES, ROAD CLOSED	1000.39	44925		
IN0001630	2	03	4/28/26	BARRICADES, ROAD CLOSED	1000.39	44925		
IN0001630	3	04	4/28/26	BARRICADES, ROAD CLOSED	1000.37	44925		
				** TOTAL **	3001.15	3001.15	.00	3001.15
				** VENDOR TOTAL **	3001.15	3001.15	.00	3001.15
		1057 JSA MEDIA, LLC						
46.21934	1	01	4/28/26	HPC SPECIAL HEARING	111.30	44944		
46.21936	1	01	4/28/26	RFP GRANT WRITING	310.05	44944		
46.21961	1	01	4/28/26	AD SEALED BIDS FARMLAND	23.85	44944		
46.24894	1	01	4/28/26	HAY, FARMLAND, CEMETARY	119.25	44944		
				** VENDOR TOTAL **	564.45	564.45	.00	564.45
		1112 MFA AGRI SERVICES						
A580362	1	01	4/28/26	SPRAY WAND FOR SPRAY TRA	32.00	44936		
				** VENDOR TOTAL **	32.00	32.00	.00	32.00
		1113 GLASGOW EQUIPMENT CO. INC.						
01-53294	1	01	4/28/26	HOSE & FITTINGS	38.91	44930		
				** VENDOR TOTAL **	38.91	38.91	.00	38.91
		1140 HOWARD COUNTY FIRE PROTECTION						
042326	1	01	4/28/26	TELEPHONE	142.00	44932		
042326	2	01	4/28/26	WASTE MANAGEMENT	209.52	44932		
				** TOTAL **	351.52	351.52	.00	351.52
				** VENDOR TOTAL **	351.52	351.52	.00	351.52
		1189 C & R SUPER MARKET						
030526-549	1	01	4/28/26	GFI RECEPTACLE TESTER	15.99	44926		
040226-555	1	04	4/28/26	BOLTS & CUT WHEEL	45.72	44926		
40226-480	1	04	4/28/26	BOLTS FOR MANHOLE LID	6.58	44926		
40226-555	1	04	4/28/26	BOLTS	15.16	44926		
40326-559	1	01	4/28/26	OIL FOR MOWER	17.18	44926		
40826-243	1	01	4/28/26	SPRAY PAINT	2.25	44926		
40826-243	2	01	4/28/26	SPRAY PAINT	2.25	44926		
40826-243	3	02	4/28/26	SPRAY PAINT	2.25	44926		
40826-243	4	04	4/28/26	SPRAY PAINT	2.22	44926		
				** TOTAL **	8.97	8.97	.00	8.97

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

		1189		C & R SUPER MARKET				
41026-543	1	01	4/28/26	ALLEN WRENCH, SQUARE, BI	102.96	44926		
41326-558	1	01	4/28/26	DAMP MOISTURE	4.99	44926		
41426-533	1	01	4/28/26	METAL PATCH	7.59	44926		
41426-543	1	01	4/28/26	SPRAY PAINT	17.97	44926		
42326-243	1	01	4/28/26	KEYS	46.13	44926		
				** VENDOR TOTAL **	289.24	289.24	.00	289.24
		1217		SPIRE				
41626	1	01	4/28/26	MONTHLY GAS BILL	88.43	44940		
41626	2	03	4/28/26	MONTHLY GAS BILL	44.21	44940		
41626	3	04	4/28/26	MONTHLY GAS BILL	44.21	44940		
				** TOTAL **	176.85	176.85	.00	176.85
				** VENDOR TOTAL **	176.85	176.85	.00	176.85
		1239		O'REILLY AUTOMOTIVE				
4090-324923	1	02	4/28/26	RELAY	14.79	44938		
				** VENDOR TOTAL **	14.79	14.79	.00	14.79
		1298		CORE & MAIN LP				
Y793009	1	01	4/28/26	FLANGE GASKET	137.04	44927		
				** VENDOR TOTAL **	137.04	137.04	.00	137.04
		1313		TRAVIS WIES				
40126	1	01	4/28/26	MOWING CEMETARY APRIL 26	82.00	44945		
				** VENDOR TOTAL **	82.00	82.00	.00	82.00
		1346		MISSOURI STATE HIGHWAY PATROL				
812HP037010610	1	01	4/28/26	MULES APR-JUN 2026	285.00	44937		
				** VENDOR TOTAL **	285.00	285.00	.00	285.00
		1617		WATER & SEWER SUPPLY INC				
262652	1	03	4/28/26	3/4 CTS 90	147.51	44947		
				** VENDOR TOTAL **	147.51	147.51	.00	147.51
		1835		INOVATIA LABORATORIES LLC				
34355	1	04	4/28/26	LAGOON TEST	52.50	44934		
34419	1	04	4/28/26	LAGOON TEST	258.25	44934		
34435	1	04	4/28/26	LAGOON TEST	52.50	44934		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

1835 INOVATIA LABORATORIES LLC								
				** VENDOR TOTAL **	363.25	363.25	.00	363.25
2145 SUMMER ONE, INC.								
4584554	1	02	4/28/26	PRINTER STAPLES	20.80	44943		
4584554	2	03	4/28/26	PRINTER STAPLES	20.80	44943		
4584554	3	04	4/28/26	PRINTER STAPLES	20.80	44943		
4584554	4	01	4/28/26	PRINTER STAPLES	20.80	44943		
				** TOTAL **	83.20	83.20	.00	83.20
4590921	1	02	4/28/26	LEASE / RENTAL TA-4501I	75.46	44943		
4590921	2	03	4/28/26	LEASE / RENTAL TA-4501I	75.46	44943		
4590921	3	04	4/28/26	LEASE / RENTAL TA-4501I	75.46	44943		
4590921	4	01	4/28/26	LEASE / RENTAL TA-4501I	75.46	44943		
				** TOTAL **	301.84	301.84	.00	301.84
				** VENDOR TOTAL **	385.04	385.04	.00	385.04
2147 VERIZON WIRELESS								
6140807313	1	03	4/28/26	M2Z SHARED WATER COMMUNI	75.06	44946		
				** VENDOR TOTAL **	75.06	75.06	.00	75.06
2238 HOWARD COUNTY REGIONAL WATER								
776	1	03	4/28/26	WATER PURCHASE	57154.77	44933		
				** VENDOR TOTAL **	57154.77	57154.77	.00	57154.77
2331 LIBERTY NATIONAL LIFE INS								
050126	1	02	4/28/26	MONTHLY INSURANCE PAYMEN	6.32	44935		
050126	2	03	4/28/26	MONTHLY INSURANCE PAYMEN	6.32	44935		
050126	3	04	4/28/26	MONTHLY INSURANCE PAYMEN	6.32	44935		
050126	4	01	4/28/26	MONTHLY INSURANCE PAYMEN	40.91	44935		
				** TOTAL **	59.87	59.87	.00	59.87
				** VENDOR TOTAL **	59.87	59.87	.00	59.87
2740 CUMMINS SALES AND SERVICE								
C3-260441727	1	04	4/28/26	INSPECTION GENERATOR	327.63	44928		
				** VENDOR TOTAL **	327.63	327.63	.00	327.63
2820 SECURITY BANK OF KANSAS CITY								
41726	1	0440	4/28/26	INTEREST BOND	13468.75	44939		
41726	2	04	4/28/26	BANK FEES	150.00	44939		
				** TOTAL **	13618.75	13618.75	.00	13618.75
				** VENDOR TOTAL **	13618.75	13618.75	.00	13618.75
2926 GRAYBAR ELECTRIC COMPANY, INC.								
9352665057	1	02	4/28/26	TANGENT ARMS	3231.84	44931		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

2926 GRAYBAR ELECTRIC COMPANY, INC.								
				** VENDOR TOTAL **	3231.84	3231.84	.00	3231.84
		2981		ANSWER MIDWEST INC				
502704202026	1	01	4/28/26	ANSWERING SERVICE	36.80	44924		
502704202026	2	02	4/28/26	ANSWERING SERVICE	36.80	44924		
502704202026	3	03	4/28/26	ANSWERING SERVICE	36.80	44924		
502704202026	4	04	4/28/26	ANSWERING SERVICE	36.80	44924		
				** TOTAL **	147.20	147.20	.00	147.20
				** VENDOR TOTAL **	147.20	147.20	.00	147.20
41626	1	3028		SPIRE				
		01	4/28/26	FIRE DEPT UTILITIES	85.42	44941		
				** VENDOR TOTAL **	85.42	85.42	.00	85.42
41626	1	3029		SPIRE				
		02	4/28/26	ELECTRIC UTILITIES	97.94	44942		
				** VENDOR TOTAL **	97.94	97.94	.00	97.94
041726	1	9999990216		CURTIS HAMMONS				
		03	4/28/26	MILEAGE TRAINING CERTIFI	336.00	44929		
				** VENDOR TOTAL **	336.00	336.00	.00	336.00
				** PRINTD CHK TOTAL **				81003.23
				** GRAND TOTAL **	81003.23	81003.23	.00	81003.23

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT		1000.39	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	1000.39		
03-00-1000	CASH ACCOUNT		1000.39	
03-00-2000	ACCOUNTS PAYABLE	1000.39		
04-00-1000	CASH ACCOUNT		1000.37	
04-00-2000	ACCOUNTS PAYABLE	1000.37		
01-00-1000	CASH ACCOUNT		111.30	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	111.30		
01-00-1000	CASH ACCOUNT		310.05	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	310.05		
01-00-1000	CASH ACCOUNT		23.85	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	23.85		
01-00-1000	CASH ACCOUNT		119.25	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	119.25		
01-00-1000	CASH ACCOUNT		32.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	32.00		
01-00-1000	CASH ACCOUNT		38.91	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	38.91		
01-00-1000	CASH ACCOUNT		142.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	142.00		
01-00-1000	CASH ACCOUNT		209.52	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	209.52		
01-00-1000	CASH ACCOUNT		15.99	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	15.99		
04-00-1000	CASH ACCOUNT		45.72	
04-00-2000	ACCOUNTS PAYABLE	45.72		
04-00-1000	CASH ACCOUNT		6.58	
04-00-2000	ACCOUNTS PAYABLE	6.58		
04-00-1000	CASH ACCOUNT		15.16	
04-00-2000	ACCOUNTS PAYABLE	15.16		
01-00-1000	CASH ACCOUNT		17.18	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	17.18		
01-00-1000	CASH ACCOUNT		2.25	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	2.25		
01-00-1000	CASH ACCOUNT		2.25	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	2.25		
02-00-1000	CASH ACCOUNT		2.25	
02-00-2000	ACCOUNTS PAYABLE	2.25		
04-00-1000	CASH ACCOUNT		2.22	
04-00-2000	ACCOUNTS PAYABLE	2.22		
01-00-1000	CASH ACCOUNT		102.96	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	102.96		
01-00-1000	CASH ACCOUNT		4.99	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	4.99		
01-00-1000	CASH ACCOUNT		7.59	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	7.59		
01-00-1000	CASH ACCOUNT		17.97	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	17.97		
01-00-1000	CASH ACCOUNT		46.13	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	46.13		
01-00-1000	CASH ACCOUNT		88.43	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	88.43		
03-00-1000	CASH ACCOUNT		44.21	
03-00-2000	ACCOUNTS PAYABLE	44.21		

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
04-00-1000	CASH ACCOUNT		44.21	
04-00-2000	ACCOUNTS PAYABLE	44.21		
02-00-1000	CASH ACCOUNT		14.79	
02-00-2000	ACCOUNTS PAYABLE	14.79		
01-00-1000	CASH ACCOUNT		137.04	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	137.04		
01-00-1000	CASH ACCOUNT		82.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	82.00		
01-00-1000	CASH ACCOUNT		285.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	285.00		
03-00-1000	CASH ACCOUNT		147.51	
03-00-2000	ACCOUNTS PAYABLE	147.51		
04-00-1000	CASH ACCOUNT		52.50	
04-00-2000	ACCOUNTS PAYABLE	52.50		
04-00-1000	CASH ACCOUNT		258.25	
04-00-2000	ACCOUNTS PAYABLE	258.25		
04-00-1000	CASH ACCOUNT		52.50	
04-00-2000	ACCOUNTS PAYABLE	52.50		
02-00-1000	CASH ACCOUNT		20.80	
02-00-2000	ACCOUNTS PAYABLE	20.80		
03-00-1000	CASH ACCOUNT		20.80	
03-00-2000	ACCOUNTS PAYABLE	20.80		
04-00-1000	CASH ACCOUNT		20.80	
04-00-2000	ACCOUNTS PAYABLE	20.80		
01-00-1000	CASH ACCOUNT		20.80	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	20.80		
02-00-1000	CASH ACCOUNT		75.46	
02-00-2000	ACCOUNTS PAYABLE	75.46		
03-00-1000	CASH ACCOUNT		75.46	
03-00-2000	ACCOUNTS PAYABLE	75.46		
04-00-1000	CASH ACCOUNT		75.46	
04-00-2000	ACCOUNTS PAYABLE	75.46		
01-00-1000	CASH ACCOUNT		75.46	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	75.46		
03-00-1000	CASH ACCOUNT		75.06	
03-00-2000	ACCOUNTS PAYABLE	75.06		
03-00-1000	CASH ACCOUNT		57154.77	
03-00-2000	ACCOUNTS PAYABLE	57154.77		
02-00-1000	CASH ACCOUNT		6.32	
02-00-2000	ACCOUNTS PAYABLE	6.32		
03-00-1000	CASH ACCOUNT		6.32	
03-00-2000	ACCOUNTS PAYABLE	6.32		
04-00-1000	CASH ACCOUNT		6.32	
04-00-2000	ACCOUNTS PAYABLE	6.32		
01-00-1000	CASH ACCOUNT		40.91	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	40.91		
04-00-1000	CASH ACCOUNT		327.63	
04-00-2000	ACCOUNTS PAYABLE	327.63		
04-00-1140	BOND CASH - PRIN & INT		13468.75	
04-00-2000	ACCOUNTS PAYABLE	13468.75		
04-00-1000	CASH ACCOUNT		150.00	
04-00-2000	ACCOUNTS PAYABLE	150.00		
02-00-1000	CASH ACCOUNT		3231.84	
02-00-2000	ACCOUNTS PAYABLE	3231.84		

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT		36.80	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	36.80		
02-00-1000	CASH ACCOUNT		36.80	
02-00-2000	ACCOUNTS PAYABLE	36.80		
03-00-1000	CASH ACCOUNT		36.80	
03-00-2000	ACCOUNTS PAYABLE	36.80		
04-00-1000	CASH ACCOUNT		36.80	
04-00-2000	ACCOUNTS PAYABLE	36.80		
01-00-1000	CASH ACCOUNT		85.42	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	85.42		
02-00-1000	CASH ACCOUNT		97.94	
02-00-2000	ACCOUNTS PAYABLE	97.94		
03-00-1000	CASH ACCOUNT		336.00	
03-00-2000	ACCOUNTS PAYABLE	336.00		
	GENERAL LEDGER TOTALS	81003.23	81003.23	

ACCOUNT NUMBER	ACCOUNT TITLE	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT	.00	3,056.44	3,056.44-
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	3,056.44	.00	3,056.44
02-00-1000	CASH ACCOUNT	.00	3,486.20	3,486.20-
02-00-2000	ACCOUNTS PAYABLE	3,486.20	.00	3,486.20
03-00-1000	CASH ACCOUNT	.00	58,897.32	58,897.32-
03-00-2000	ACCOUNTS PAYABLE	58,897.32	.00	58,897.32
04-00-1000	CASH ACCOUNT	.00	2,094.52	2,094.52-
04-00-1140	BOND CASH - PRIN & INT	.00	13,468.75	13,468.75-
04-00-2000	ACCOUNTS PAYABLE	15,563.27	.00	15,563.27

TRANSACTION TOTALS	81,003.23	81,003.23	.00
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FUND	NAME	DEBITS	CREDITS
01	GENERAL	3,056.44	3,056.44
02	ELECTRIC	3,486.20	3,486.20
03	WATER	58,897.32	58,897.32
04	SEWER	15,563.27	15,563.27
TOTALS		81,003.23	81,003.23

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		
46.22008	1	1057 JSA MEDIA, LLC 01	5/12/26	BID N.MAIN ST AD	894.38	44987		
46.22009	1	01	5/12/26	REQUEST HISTORIC ARCHITE	286.20	44987		
				** VENDOR TOTAL **	1180.58	1180.58	.00	1180.58
043026	1	1086 FAYETTE UTILITIES 01	5/12/26	UTILITIES FIRE DPT	279.90	44961		
				** VENDOR TOTAL **	279.90	279.90	.00	279.90
A595773	1	1112 MFA AGRI SERVICES 02	5/12/26	PINS FOR DUMP TRUCK	45.00	44974		
				** VENDOR TOTAL **	45.00	45.00	.00	45.00
01-53880	1	1113 GLASGOW EQUIPMENT CO. INC. 01	5/12/26	CULVERT PIPE FOR S.PARK	258.76	44962		
				** VENDOR TOTAL **	258.76	258.76	.00	258.76
300590	1	1129 HENDERSON IMPLEMENT CO. 01	5/12/26	DRIVE BELTS + BLADES	437.90	44964		
				** VENDOR TOTAL **	437.90	437.90	.00	437.90
23861	1	1138 HOWARD COUNTY VET SERVICE 01	5/12/26	VET SERVICE + VACCINE	109.72	44966		
24323	1	01	5/12/26	VET SERVICE + VACCINE	73.00	44966		
				** VENDOR TOTAL **	182.72	182.72	.00	182.72
050326	1	1140 HOWARD COUNTY FIRE PROTECTION 01	5/12/26	REPAIR IGNITION SWITCH	278.70	44965		
				** VENDOR TOTAL **	278.70	278.70	.00	278.70
050126	1	1143 HOWARD ELECTRIC CO-OP 04	5/12/26	UTILITIES MO PAC LIFT ST	101.90	44967		
050126-2	1	01	5/12/26	SHELTER HOUSE UTILITIES	42.74	44967		
050126-3	1	04	5/12/26	UTILITIES	8490.14	44967		
				** VENDOR TOTAL **	8634.78	8634.78	.00	8634.78
041726-243	1	1189 C & R SUPER MARKET 02	5/12/26	WATER	14.31	44956		
041726-7243	1	02	5/12/26	FUEL MIX	28.99	44956		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

1189 C & R SUPER MARKET								
042526-244	1	01	5/12/26	FLOWERS AND POTTING MIX	78.87	44956		
042626-543	1	01	5/12/26	POTTING MIX	57.16	44956		
042626-543-2	1	01	5/12/26	FLOWERS	36.56	44956		
042726-558	1	01	5/12/26	TRIMER LINE FOR WEEDEATE	23.99	44956		
042926-480	1	02	5/12/26	100AMP BRRK	5.59	44956		
042926-480-2	1	03	5/12/26	DIAMOND BLADE	37.99	44956		
050126-480	1	02	5/12/26	100 AMP BRKK	74.99	44956		
				** VENDOR TOTAL **	358.45	358.45	.00	358.45
1193 MECO ENGINEERING CO., INC.								
31683	1	03	5/12/26	WATER VALVE UPDATE+CITY	2722.50	44973		
				** VENDOR TOTAL **	2722.50	2722.50	.00	2722.50
1239 O'REILLY AUTOMOTIVE								
4090-326151	1	02	5/12/26	ANTIFREEZE COOLANT CAP	15.98	44977		
4090-327397	1	02	5/12/26	OIL FILTERS	91.92	44977		
				** VENDOR TOTAL **	107.90	107.90	.00	107.90
1261 QUILL CORPORATION								
48644724	1	01	5/12/26	NAME PLATES NEW ALDERMEN	39.66	44981		
				** VENDOR TOTAL **	39.66	39.66	.00	39.66
1299 UNITED STATES POSTAL SERVICE								
687055033	1	02	4/29/26	UB POSTAGE	168.97	28257458E		
687055033	2	03	4/29/26	UB POSTAGE	168.97	28257458E		
687055033	3	04	4/29/26	UB POSTAGE	168.97	28257458E		
				** TOTAL **	506.91	506.91	.00	506.91
				** VENDOR TOTAL **	506.91	506.91	.00	506.91
1360 FAYETTE SENIOR CENTER								
050126	1	01	5/12/26	DONATION MAY 2026	300.00	44960		
				** VENDOR TOTAL **	300.00	300.00	.00	300.00
1372 LAWSON PRODUCTS, INC.								
9313397825	1	02	5/12/26	WASP KILLER, GLASS CLEAN	238.74	44971		
9313404995	1	02	5/12/26	SUNSCREEN	42.68	44971		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		

1372 LAWSON PRODUCTS, INC.								
9313413260	1	02	5/12/26	SUNSCREEN	85.36	44971		
				** VENDOR TOTAL **	366.78	366.78	.00	366.78
1406 PWS#2 HOWARD COUNTY								
042926	1	01	5/12/26	WATER DOG POUND	26.58	44979		
				** VENDOR TOTAL **	26.58	26.58	.00	26.58
1513 MPUA								
27271	1	02	5/12/26	MONTHLY ELECTRIC BILL	180752.77	44976		
				** VENDOR TOTAL **	180752.77	180752.77	.00	180752.77
1617 WATER & SEWER SUPPLY INC								
262996	1	01	5/12/26	GREEN PAINT, COPPER CUTT	66.00	44988		
262996	2	03	5/12/26	GREEN PAINT, COPPER CUTT	53.39	44988		
262996	3	04	5/12/26	GREEN PAINT, COPPER CUTT	989.10	44988		
				** TOTAL **	1108.49	1108.49	.00	1108.49
263085	1	03	5/12/26	TAPPING SADDLES+METER SE	1025.31	44988		
				** VENDOR TOTAL **	2133.80	2133.80	.00	2133.80
1663 Q SECURITY SOLUTIONS LLC								
83249	1	01	5/12/26	CENTRAL DISPATCH MONITOR	41.00	44980		
				** VENDOR TOTAL **	41.00	41.00	.00	41.00
1835 INOVATIA LABORATORIES LLC								
34510	1	04	5/12/26	LAGOON TESTS	52.50	44969		
34537	1	04	5/12/26	LAGOON TESTS	52.50	44969		
				** VENDOR TOTAL **	105.00	105.00	.00	105.00
2198 AT&T MOBILITY								
05012026	1	01	5/12/26	MONTHLY CITY CELL BILLS	198.20	44951		
05012026	2	01	5/12/26	MONTHLY CITY CELL BILLS	49.55	44951		
05012026	3	04	5/12/26	MONTHLY CITY CELL BILLS	49.55	44951		
05012026	4	01	5/12/26	MONTHLY CITY CELL BILLS	49.55	44951		
				** TOTAL **	346.85	346.85	.00	346.85
				** VENDOR TOTAL **	346.85	346.85	.00	346.85
2311 AT&T INTERNET SERVICES								
041726	1	04	5/12/26	INTERNET SERVICE	192.55	44952		
				** VENDOR TOTAL **	192.55	192.55	.00	192.55
2315 C. EMERY NELSON INC								

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		
		2315 C. EMERY NELSON INC						
45314	1	04	5/12/26	BELT FOR PNEUMATIC BLOWE	395.29	44957		
		** VENDOR TOTAL **			395.29	395.29	.00	395.29
		2363 RIEKHOF LAW OFFICE LLC						
043026	1	01	5/12/26	LEGAL SERVICES MAY 2026	850.00	44982		
		** VENDOR TOTAL **			850.00	850.00	.00	850.00
		2409 STANDARD LIFE INSURANCE						
MAY 26	1	01	5/12/26	EMPLOYEE LIFE INSURANCE	7.22	44986		
MAY 26	2	01	5/12/26	EMPLOYEE LIFE INSURANCE	76.80	44986		
MAY 26	3	01	5/12/26	EMPLOYEE LIFE INSURANCE	21.68	44986		
MAY 26	4	01	5/12/26	EMPLOYEE LIFE INSURANCE	13.68	44986		
MAY 26	5	02	5/12/26	EMPLOYEE LIFE INSURANCE	46.56	44986		
MAY 26	6	03	5/12/26	EMPLOYEE LIFE INSURANCE	36.96	44986		
MAY 26	7	04	5/12/26	EMPLOYEE LIFE INSURANCE	20.80	44986		
MAY 26	8	01	5/12/26	EMPLOYEE LIFE INSURANCE	32.67	44986		
MAY 26	9	02	5/12/26	EMPLOYEE LIFE INSURANCE	10.81	44986		
MAY 26	10	03	5/12/26	EMPLOYEE LIFE INSURANCE	2.71	44986		
MAY 26	11	04	5/12/26	EMPLOYEE LIFE INSURANCE	1.60	44986		
		** TOTAL **			271.49	271.49	.00	271.49
		** VENDOR TOTAL **			271.49	271.49	.00	271.49
		2520 AT&T U-VERSE INTERNET						
042126	1	01	5/12/26	INTERNET	116.99	44953		
		** VENDOR TOTAL **			116.99	116.99	.00	116.99
		2618 USDA						
022826	1	0440	2/28/26	USDA RD DCFO	14367.00	28257460E		
031626	1	0440	3/16/26	USDA RD DCFO	10155.00	28257461E		
033026	1	0440	3/30/26	USDA RD DCFO	14367.00	28257462E		
041526	1	0440	4/15/26	USDA RD DCFO	10155.00	28257464E		
042826	1	0440	4/28/26	USDA RD DCFO	14367.00	28257465E		
		** VENDOR TOTAL **			63411.00	63411.00	.00	63411.00
		2703 SOCKET						
0526-2001132	1	01	5/12/26	MULES BACK UP	175.00	44984		
		** VENDOR TOTAL **			175.00	175.00	.00	175.00
		2704 LAUBER MUNICIPAL LAW, LLC						
33490	1	01	5/12/26	LEGAL SERVICES	143.50	44970		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO		
		2704		LAUBER MUNICIPAL LAW, LLC				
				** VENDOR TOTAL **	143.50	143.50	.00	143.50
C3-260442180	1	2740	5/12/26	CUMMINS SALES AND SERVICE 04 REPLACE BAD BELT	7226.94	44958		
				** VENDOR TOTAL **	7226.94	7226.94	.00	7226.94
138785	1	2824	5/12/26	SOUND SOLUTIONS 01 VCM SYSTEM MONITORING	30.00	44985		
				** VENDOR TOTAL **	30.00	30.00	.00	30.00
1-DXG-XCMP-W3GW	1	2828	5/12/26	AMAZON CAPITAL SERVICES, INC 01 CREDIT MEMO-OFFICE SUPPL	129.72-	44950		
11PW-9K4J-PNXF	1	01	5/12/26	PERSONEL FILES,CLEANING	124.99	44950		
11PW-9K4J-PNXF	2	01	5/12/26	PERSONEL FILES,CLEANING	73.16	44950		
				** TOTAL **	198.15	198.15	.00	198.15
19WM-LWY9-WN9H	1	02	5/12/26	CHAINSAW CHAIN	36.99	44950		
1MYC-7KTY-3XKR	1	01	5/12/26	7 BODYCAMS + 4 DASH CAMS	2236.89	44950		
1VJC-QMT1-QY6P	1	01	5/12/26	POLICE BATCHES	49.96	44950		
1VKH-YD6W-F6LH	1	01	5/12/26	TONER CARTRIGE 2	179.78	44950		
1X4R-WT7D-97WM	1	01	5/12/26	TONER FOR PRINTER+MANILA	317.39	44950		
				** VENDOR TOTAL **	2889.44	2889.44	.00	2889.44
050126	1	2845	5/12/26	RTS WASTE SERVICES LLC 01 TRASH SERVICE APRIL 26	12896.00	44983		
				** VENDOR TOTAL **	12896.00	12896.00	.00	12896.00
9353003666	1	2926	5/12/26	GRAYBAR ELECTRIC COMPANY, INC. 02 BLANKET CLAMPS	234.48	44963		
9353015506	1	02	5/12/26	GUY ATTACHMENT	289.05	44963		
				** VENDOR TOTAL **	523.53	523.53	.00	523.53
INV005744	1	2949	5/12/26	BOONSLICK INDUSTRIES INC 01 SHRED SERVICE MAY 26	37.91	44955		
				** VENDOR TOTAL **	37.91	37.91	.00	37.91
6024	1	2950	5/12/26	PROACCT FINANCIAL ADVANTAGE LL 01 PAYROLL SERVICE	78.75	44954		
6024	2	02	5/12/26	PAYROLL SERVICE	78.75	44954		

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO			

		2950		PROACCT FINANCIAL ADVANTAGE LL					
6024	3	03	5/12/26	PAYROLL SERVICE	78.75	44954			
6024	4	04	5/12/26	PAYROLL SERVICE	78.75	44954			
				** TOTAL **	315.00	315.00	.00		315.00
6040	1	01	5/12/26	PAYROLL SERVICES	41.25	44954			
6040	2	02	5/12/26	PAYROLL SERVICES	41.25	44954			
6040	3	03	5/12/26	PAYROLL SERVICES	41.25	44954			
6040	4	04	5/12/26	PAYROLL SERVICES	41.25	44954			
				** TOTAL **	165.00	165.00	.00		165.00
6060	1	01	5/12/26	ACCOUNTING SERVICE	12.50	44954			
6060	2	02	5/12/26	ACCOUNTING SERVICE	12.50	44954			
6060	3	03	5/12/26	ACCOUNTING SERVICE	12.50	44954			
6060	4	04	5/12/26	ACCOUNTING SERVICE	12.50	44954			
				** TOTAL **	50.00	50.00	.00		50.00
6069	1	01	5/12/26	BASIC FEE PAYROLL	12.50	44954			
6069	2	02	5/12/26	BASIC FEE PAYROLL	12.50	44954			
6069	3	03	5/12/26	BASIC FEE PAYROLL	12.50	44954			
6069	4	04	5/12/26	BASIC FEE PAYROLL	12.50	44954			
				** TOTAL **	50.00	50.00	.00		50.00
				** VENDOR TOTAL **	580.00	580.00	.00		580.00
		2973		GO DADDY OPERATING COMPANY					
040126	1	01	4/01/26	CITY WEB DOMAIN	23.19	28257466E			
				** VENDOR TOTAL **	23.19	23.19	.00		23.19
		3035		OWN INC					
140723	1	01	5/12/26	ENGINEERING STREET PROJE	2235.00	44978			
				** VENDOR TOTAL **	2235.00	2235.00	.00		2235.00
		3057		INFINITECH CONSULTING LLC					
ICT-13081	1	01	5/12/26	COMPUTER SERVICE MAY 26	491.03	44968			
ICT-13081	2	01	5/12/26	COMPUTER SERVICE MAY 26	491.03	44968			
ICT-13081	3	02	5/12/26	COMPUTER SERVICE MAY 26	491.03	44968			
ICT-13081	4	03	5/12/26	COMPUTER SERVICE MAY 26	491.03	44968			
ICT-13081	5	04	5/12/26	COMPUTER SERVICE MAY 26	491.04	44968			
				** TOTAL **	2455.16	2455.16	.00		2455.16
				** VENDOR TOTAL **	2455.16	2455.16	.00		2455.16
		3059		MAY COMMUNICATIONS INC					
050526	1	01	5/12/26	DATA DROPS PD+CONF ROOM	600.50	44972			
050526	2	01	5/12/26	DATA DROPS PD+CONF ROOM	300.00	44972			
				** TOTAL **	900.50	900.50	.00		900.50
				** VENDOR TOTAL **	900.50	900.50	.00		900.50
		3075		LEVEL HEALTH INSURANCE					

INVOICE	LN	DIST ID	DUE DATE	REFERENCE	PAID AMT	CHECK NO			

3075 LEVEL HEALTH INSURANCE									
EC28C202605	1	01	5/01/26	EMPLOYEES HEALTH INSURAN	942.20	28257468E			
EC28C202605	2	01	5/01/26	EMPLOYEES HEALTH INSURAN	2791.60	28257468E			
EC28C202605	3	01	5/01/26	EMPLOYEES HEALTH INSURAN	1116.64	28257468E			
EC28C202605	4	01	5/01/26	EMPLOYEES HEALTH INSURAN	1465.59	28257468E			
EC28C202605	5	02	5/01/26	EMPLOYEES HEALTH INSURAN	3291.76	28257468E			
EC28C202605	6	03	5/01/26	EMPLOYEES HEALTH INSURAN	2593.86	28257468E			
EC28C202605	7	04	5/01/26	EMPLOYEES HEALTH INSURAN	1058.45	28257468E			
EC28C202605	8	01	5/01/26	EMPLOYEES HEALTH INSURAN	2548.41	28257468E			
EC28C202605	9	02	5/01/26	EMPLOYEES HEALTH INSURAN	616.01	28257468E			
EC28C202605	10	03	5/01/26	EMPLOYEES HEALTH INSURAN	520.25	28257468E			
EC28C202605	11	04	5/01/26	EMPLOYEES HEALTH INSURAN	328.74	28257468E			
				** TOTAL **	17273.51	17273.51	.00		17273.51
				** VENDOR TOTAL **	17273.51	17273.51	.00		17273.51
3079 DELTA DENTAL OF MISSOURI									
March-April	1	01	4/27/26	DENTAL INSURANCE EMPLOYE	761.18	28257459E			
March-April	2	02	4/27/26	DENTAL INSURANCE EMPLOYE	401.58	28257459E			
March-April	3	03	4/27/26	DENTAL INSURANCE EMPLOYE	201.68	28257459E			
March-April	4	04	4/27/26	DENTAL INSURANCE EMPLOYE	187.44	28257459E			
				** TOTAL **	1551.88	1551.88	.00		1551.88
010526	1	01	5/01/26	DENTAL INSURANCE EMPLOYE	658.99	28257467E			
010526	2	02	5/01/26	DENTAL INSURANCE EMPLOYE	211.69	28257467E			
010526	3	03	5/01/26	DENTAL INSURANCE EMPLOYE	118.59	28257467E			
010526	4	04	5/01/26	DENTAL INSURANCE EMPLOYE	104.63	28257467E			
				** TOTAL **	1093.90	1093.90	.00		1093.90
				** VENDOR TOTAL **	2645.78	2645.78	.00		2645.78
3080 MICROBIALOGIC LLC									
5542	1	01	5/12/26	TREATMENT FOR TOILETS DC	361.13	44975			
				** VENDOR TOTAL **	361.13	361.13	.00		361.13
9999990216 CURTIS HAMMONS									
050726	1	03	5/12/26	MILEAGE FOR TRAINING SEW	201.60	44959			
				** VENDOR TOTAL **	201.60	201.60	.00		201.60
				** E-PAYMENT TOTAL **					83860.39
				** PRINTD CHK TOTAL **					231081.66
				** GRAND TOTAL **	314942.05	314942.05	.00		314942.05

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT		894.38	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	894.38		
01-00-1000	CASH ACCOUNT		286.20	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	286.20		
01-00-1000	CASH ACCOUNT		279.90	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	279.90		
02-00-1000	CASH ACCOUNT		45.00	
02-00-2000	ACCOUNTS PAYABLE	45.00		
01-00-1000	CASH ACCOUNT		258.76	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	258.76		
01-00-1000	CASH ACCOUNT		437.90	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	437.90		
01-00-1000	CASH ACCOUNT		109.72	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	109.72		
01-00-1000	CASH ACCOUNT		73.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	73.00		
01-00-1000	CASH ACCOUNT		278.70	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	278.70		
04-00-1000	CASH ACCOUNT		101.90	
04-00-2000	ACCOUNTS PAYABLE	101.90		
01-00-1000	CASH ACCOUNT		42.74	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	42.74		
04-00-1000	CASH ACCOUNT		8490.14	
04-00-2000	ACCOUNTS PAYABLE	8490.14		
02-00-1000	CASH ACCOUNT		14.31	
02-00-2000	ACCOUNTS PAYABLE	14.31		
02-00-1000	CASH ACCOUNT		28.99	
02-00-2000	ACCOUNTS PAYABLE	28.99		
01-00-1000	CASH ACCOUNT		78.87	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	78.87		
01-00-1000	CASH ACCOUNT		57.16	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	57.16		
01-00-1000	CASH ACCOUNT		36.56	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	36.56		
01-00-1000	CASH ACCOUNT		23.99	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	23.99		
02-00-1000	CASH ACCOUNT		5.59	
02-00-2000	ACCOUNTS PAYABLE	5.59		
03-00-1000	CASH ACCOUNT		37.99	
03-00-2000	ACCOUNTS PAYABLE	37.99		
02-00-1000	CASH ACCOUNT		74.99	
02-00-2000	ACCOUNTS PAYABLE	74.99		
03-00-1000	CASH ACCOUNT		2722.50	
03-00-2000	ACCOUNTS PAYABLE	2722.50		
02-00-1000	CASH ACCOUNT		15.98	
02-00-2000	ACCOUNTS PAYABLE	15.98		
02-00-1000	CASH ACCOUNT		91.92	
02-00-2000	ACCOUNTS PAYABLE	91.92		
01-00-1000	CASH ACCOUNT		39.66	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	39.66		
01-00-1000	CASH ACCOUNT		300.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	300.00		
02-00-1000	CASH ACCOUNT		238.74	
02-00-2000	ACCOUNTS PAYABLE	238.74		

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
02-00-1000	CASH ACCOUNT		42.68	
02-00-2000	ACCOUNTS PAYABLE	42.68		
02-00-1000	CASH ACCOUNT		85.36	
02-00-2000	ACCOUNTS PAYABLE	85.36		
01-00-1000	CASH ACCOUNT		26.58	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	26.58		
02-00-1000	CASH ACCOUNT		180752.77	
02-00-2000	ACCOUNTS PAYABLE	180752.77		
01-00-1000	CASH ACCOUNT		66.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	66.00		
03-00-1000	CASH ACCOUNT		53.39	
03-00-2000	ACCOUNTS PAYABLE	53.39		
04-00-1000	CASH ACCOUNT		989.10	
04-00-2000	ACCOUNTS PAYABLE	989.10		
03-00-1000	CASH ACCOUNT		1025.31	
03-00-2000	ACCOUNTS PAYABLE	1025.31		
01-00-1000	CASH ACCOUNT		41.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	41.00		
04-00-1000	CASH ACCOUNT		52.50	
04-00-2000	ACCOUNTS PAYABLE	52.50		
04-00-1000	CASH ACCOUNT		52.50	
04-00-2000	ACCOUNTS PAYABLE	52.50		
01-00-1000	CASH ACCOUNT		198.20	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	198.20		
01-00-1000	CASH ACCOUNT		49.55	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	49.55		
04-00-1000	CASH ACCOUNT		49.55	
04-00-2000	ACCOUNTS PAYABLE	49.55		
01-00-1000	CASH ACCOUNT		49.55	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	49.55		
04-00-1000	CASH ACCOUNT		192.55	
04-00-2000	ACCOUNTS PAYABLE	192.55		
04-00-1000	CASH ACCOUNT		395.29	
04-00-2000	ACCOUNTS PAYABLE	395.29		
01-00-1000	CASH ACCOUNT		850.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	850.00		
01-00-1000	CASH ACCOUNT		7.22	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	7.22		
01-00-1000	CASH ACCOUNT		76.80	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	76.80		
01-00-1000	CASH ACCOUNT		21.68	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	21.68		
01-00-1000	CASH ACCOUNT		13.68	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	13.68		
02-00-1000	CASH ACCOUNT		46.56	
02-00-2000	ACCOUNTS PAYABLE	46.56		
03-00-1000	CASH ACCOUNT		36.96	
03-00-2000	ACCOUNTS PAYABLE	36.96		
04-00-1000	CASH ACCOUNT		20.80	
04-00-2000	ACCOUNTS PAYABLE	20.80		
01-00-1000	CASH ACCOUNT		32.67	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	32.67		
02-00-1000	CASH ACCOUNT		10.81	
02-00-2000	ACCOUNTS PAYABLE	10.81		

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
03-00-1000	CASH ACCOUNT		2.71	
03-00-2000	ACCOUNTS PAYABLE	2.71		
04-00-1000	CASH ACCOUNT		1.60	
04-00-2000	ACCOUNTS PAYABLE	1.60		
01-00-1000	CASH ACCOUNT		116.99	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	116.99		
01-00-1000	CASH ACCOUNT		175.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	175.00		
01-00-1000	CASH ACCOUNT		143.50	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	143.50		
04-00-1000	CASH ACCOUNT		7226.94	
04-00-2000	ACCOUNTS PAYABLE	7226.94		
01-00-1000	CASH ACCOUNT		30.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	30.00		
01-00-1000	CASH ACCOUNT	129.72		
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND		129.72	
01-00-1000	CASH ACCOUNT		124.99	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	124.99		
01-00-1000	CASH ACCOUNT		73.16	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	73.16		
02-00-1000	CASH ACCOUNT		36.99	
02-00-2000	ACCOUNTS PAYABLE	36.99		
01-00-1000	CASH ACCOUNT		2236.89	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	2236.89		
01-00-1000	CASH ACCOUNT		49.96	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	49.96		
01-00-1000	CASH ACCOUNT		179.78	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	179.78		
01-00-1000	CASH ACCOUNT		317.39	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	317.39		
01-00-1000	CASH ACCOUNT		12896.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	12896.00		
02-00-1000	CASH ACCOUNT		234.48	
02-00-2000	ACCOUNTS PAYABLE	234.48		
02-00-1000	CASH ACCOUNT		289.05	
02-00-2000	ACCOUNTS PAYABLE	289.05		
01-00-1000	CASH ACCOUNT		37.91	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	37.91		
01-00-1000	CASH ACCOUNT		78.75	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	78.75		
02-00-1000	CASH ACCOUNT		78.75	
02-00-2000	ACCOUNTS PAYABLE	78.75		
03-00-1000	CASH ACCOUNT		78.75	
03-00-2000	ACCOUNTS PAYABLE	78.75		
04-00-1000	CASH ACCOUNT		78.75	
04-00-2000	ACCOUNTS PAYABLE	78.75		
01-00-1000	CASH ACCOUNT		41.25	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	41.25		
02-00-1000	CASH ACCOUNT		41.25	
02-00-2000	ACCOUNTS PAYABLE	41.25		
03-00-1000	CASH ACCOUNT		41.25	
03-00-2000	ACCOUNTS PAYABLE	41.25		
04-00-1000	CASH ACCOUNT		41.25	
04-00-2000	ACCOUNTS PAYABLE	41.25		

GL ACCOUNT NUMBER	GL ACCOUNT NAME	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT		12.50	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	12.50		
02-00-1000	CASH ACCOUNT		12.50	
02-00-2000	ACCOUNTS PAYABLE	12.50		
03-00-1000	CASH ACCOUNT		12.50	
03-00-2000	ACCOUNTS PAYABLE	12.50		
04-00-1000	CASH ACCOUNT		12.50	
04-00-2000	ACCOUNTS PAYABLE	12.50		
01-00-1000	CASH ACCOUNT		12.50	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	12.50		
02-00-1000	CASH ACCOUNT		12.50	
02-00-2000	ACCOUNTS PAYABLE	12.50		
03-00-1000	CASH ACCOUNT		12.50	
03-00-2000	ACCOUNTS PAYABLE	12.50		
04-00-1000	CASH ACCOUNT		12.50	
04-00-2000	ACCOUNTS PAYABLE	12.50		
01-00-1000	CASH ACCOUNT		2235.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	2235.00		
01-00-1000	CASH ACCOUNT		491.03	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	491.03		
01-00-1000	CASH ACCOUNT		491.03	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	491.03		
02-00-1000	CASH ACCOUNT		491.03	
02-00-2000	ACCOUNTS PAYABLE	491.03		
03-00-1000	CASH ACCOUNT		491.03	
03-00-2000	ACCOUNTS PAYABLE	491.03		
04-00-1000	CASH ACCOUNT		491.04	
04-00-2000	ACCOUNTS PAYABLE	491.04		
01-00-1000	CASH ACCOUNT		600.50	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	600.50		
01-00-1000	CASH ACCOUNT		300.00	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	300.00		
01-00-1000	CASH ACCOUNT		361.13	
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	361.13		
03-00-1000	CASH ACCOUNT		201.60	
03-00-2000	ACCOUNTS PAYABLE	201.60		
GENERAL LEDGER TOTALS		231341.10	231341.10	

ACCOUNT NUMBER	ACCOUNT TITLE	DEBITS	CREDITS	NET
01-00-1000	CASH ACCOUNT	129.72	25,635.73	25,506.01-
01-00-2000	ACCOUNTS PAYABLE-GENERAL FUND	25,635.73	129.72	25,506.01
02-00-1000	CASH ACCOUNT	.00	182,650.25	182,650.25-
02-00-2000	ACCOUNTS PAYABLE	182,650.25	.00	182,650.25
03-00-1000	CASH ACCOUNT	.00	4,716.49	4,716.49-
03-00-2000	ACCOUNTS PAYABLE	4,716.49	.00	4,716.49
04-00-1000	CASH ACCOUNT	.00	18,208.91	18,208.91-
04-00-2000	ACCOUNTS PAYABLE	18,208.91	.00	18,208.91
TRANSACTION TOTALS		231,341.10	231,341.10	.00
FUND	NAME	DEBITS	CREDITS	
01	GENERAL	25,765.45	25,765.45	
02	ELECTRIC	182,650.25	182,650.25	
03	WATER	4,716.49	4,716.49	
04	SEWER	18,208.91	18,208.91	
TOTALS		231,341.10	231,341.10	