CITY OF WILLARD

BOARD OF ALDERS REGULAR MEETING

August 24, 2026 at 6:00 PM

Willard Community Center, 222 W. Jackson St., Willard, MO

AGENDA

Update Posted on August 21, 2026, at 2:00 p.m.

The tentative agenda of this meeting includes:

PLEDGE OF ALLEGIANCE

CALL THE MEETING TO ORDER

1. **ROLL CALL**
2. **AGENDA AMENDMENTS/APPROVAL OF AGENDA**
3. **CONSENT AGENDA:**

   "A Consent Agenda allows the Board of Aldermen to consider and approve routine items of business without discussion. Any member of the Board of Aldermen, the City Staff or the Public may request removal of any item from the Consent Agenda and request that it be considered under the Regular Agenda if discussion or debate of the item is desired. Items not removed from the Consent Agenda will stand approved upon motion by any Board member, second and unanimous vote to "approve the Consent Agenda as published or modified."

   3A. BOARD OF ALDERS REGULAR MEETING MINUTES 08-10-2026

   3B. PREVIOUS / CURRENT MONTHS FINANCIAL STATEMENTS, SUMMARIES, OUTSTANDING INVOICES, CHECKS, DRAFT PAID INVOICES, CHECK REGISTERS AND UTILITIES ADJUSTMENT REPORT.

4. **CITIZEN INPUT**
5. **DISCUSSION**

   5A. POLICE CHIEF'S RECOMMENDATION TO REMOVE FLOCK CAMERA SYSTEM AND NOT RENEW THE CONTACT.

6. **PROJECT MANAGER REPORT**

   6A. SANITARY SEWER UPDATE - STEVE BODENHAMER (7 MINS)

7. **PUBLIC HEARING FOR**

   7A. GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2027

8. **ORDINANCES**

   8A. AN ORDINANCE PROVIDING FOR THE GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2027 AND FOR IMPOSITION OF ANNUAL TAX FOR PARKS (FIRST AND SECOND READ)

   8B. AN ORDINANCE OF THE CITY OF WILLARD, MISSOURI, TO RE-ESTABLISH A PROCEDURE TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND SUBSTANTIAL INTERESTS FOR CERTAIN OFFICIALS. (FIRST AND SECOND READ)

8C. AN ORDINANCE OF THE BOARD OF ALDERS OF THE CITY OF WILLARD, MISSOURI, AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH VISU-SEWER OF MISSOURI, LLC FOR LATERAL SEALING/GROUT SERVICE. (FIRST AND SECOND READ)

9. NEW BUSINESS

10. UNFINISHED BUSINESS

11. RECESS OPEN SESSION

12. OPEN CLOSED SESSION PURSUANT TO RSMO SECTION 610.021 (1) LEGAL (2) REAL ESTATE (12) SEALED BIDS

13. CALL THE MEETING TO ORDER

14. ROLL CALL

15. CLOSE THE CLOSED SESSION AND RECONVENE THE OPEN SESSION

16. ADJOURN MEETING

If you have special needs which require accommodation, please notify personnel at the City Hall. Representatives of the news media may obtain copies of this notice by contacting the City Clerk at 417-742-5302.

Courtney Myers, City Clerk

CITY OF WILLARD

BOARD OF ALDERS REGULAR MEETING

August 10, 2026 at 6:00 PM

Willard City Hall, 224 W. Jackson St., Willard, MO

MINUTES

Staff Present: City Attorney Holly Dodge, City Clerk Courtney Myers, Planning and Zoning Director Mike Ruesch, CFO Genia Mount, Project Manager Steve Bodenhamer, and Police Officer JD Landon.

Citizens Present: Angela Elston, Brandon McKinney, Emily McKinney, Tom McClain, Megan Medley, Tami Brantley, Marilyn Ulrey, Angie Wilson, Ben Wilson, Rebecca Ballentine, Larry Whitman, Teresa Shunk, Chet Correlson, Cindy and Howard Vasher, Shelly Taylor, Tammi Opoka, Ian Powers, Halli Weinmann, Ashley Harris, Todd Longanocker, Darla Johnson William O'Connor, Jackie O'Connor, Amy Nelson, Heather Tripleh.

PLEDGE OF ALLEGIANCE

Mayor Smith led the Pledge of Allegiance.

CALL THE MEETING TO ORDER

Mayor Smith called the meeting to order at 6:00 pm and asked the City Clerk to conduct the Roll call.

1. **ROLL CALL**

City clerk Courtney Myers conducted the roll call. Present: Mayor Troy Smith, Casey Biellier, Jeremy Hill, David Keene, Joyce Lancaster, and Rachel Mathison.
Absent: Carol Wilson
Courtney Myers confirmed that a quorum was present.

2. **AGENDA AMENDMENTS/APPROVAL OF AGENDA**

Mayor Smith asked for a motion to approve the agenda, Motion was made by Alder Keene and seconded by Alder Biellier, Motion carried with a 5-0 vote. Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

3. **CONSENT AGENDA:**

"A Consent Agenda allows the Board of Aldermen to consider and approve routine items of business without discussion. Any member of the Board of Aldermen, the City Staff or the Public may request removal of any item from the Consent Agenda and request that it be considered under the Regular Agenda if discussion or debate of the item is desired. Items not removed from the Consent Agenda will stand approved upon motion by any Board member, second and unanimous vote to "approve the Consent Agenda as published or modified."

A. **BOARD OF ALDERS REGULAR MEETING MINUTES 7/27/2026**

B. **PREVIOUS AND CURRENT MONTHS OUTSTANDING INVOICES, CHECKS AND DRAFT PAID INVOICES**

C. **BOARD ATTENDANCE REPORT**

Mayor Smith asked for a motion to approve the consent agenda, Motion was made by Alder Lancaster and seconded by Alder Hill, Motion carried with a 5-0 vote. Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

4. CITIZEN INPUT

Seventeen (17) citizens addressed the Board in opposition to the renewal of the Flock camera contract, citing concerns related to cost, necessity, privacy of the citizens' rights, data access, and potential misuse. Three (3) citizens addressed the Board in support of renewing the contract, stating the system's potential benefits to public safety outweigh the concerns raised.

5. PROJECT MANAGER REPORT

A. SANITARY SEWER UPDATE - STEVE BODENHAMER (7MINS)

Project Manager Steve Bodenhamer updated on The Meadows and 94-lift station.

6. DISCUSSION

A. PARKING ON JACKSON STREET

Mayor Smith addressed the parking issue on Jackosn Street, City is looking into the easement available for additional parking, purchase ideas perhaps working with greenways.

7. NEW BUSINESS

8. UNFINISHED BUSINESS

9. RECESS OPEN SESSION

Alder Biellier motioned to recess Open Session and enter Closed Session. Motion was seconded by Alder Hill. Motion carried with a 5-0 vote. Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison. Open session recessed at 7:25 p.m.

10. OPEN CLOSED SESSION PURSUANT TO RSMO SECTION 610.021 (3) PERSONNEL 7:27 p.m.

11. CALL THE MEETING TO ORDER

12. ROLL CALL

13. CLOSE THE CLOSED SESSION AND RECONVENE THE OPEN SESSION 7:49 p.m.

14. ADJOURN MEETING

Motion was made to adjourn the meeting by Alder Keene and seconded by Alder Biellier. Motion carried with a 5-0 vote. Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

Meeting Adjourned at 7:50 p.m.

If you have special needs which require accommodation, please notify personnel at the City Hall. Representatives of the news media may obtain copies of this notice by contacting the City Clerk at 417-742-5302.

Courtney Myers, City Clerk

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

Financial Reports

- July 2026 Financial Summaries
- July 2026 Financial Statements
- July 2026 /August 2026 Outstanding Invoices,
  Checks and Draft-paid Invoices
- July 2026 Check Register
- July 2026 Utility Adjustments Report

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

- **July 2026 Financial Summary Report**

Year to Date 2026

	2026 Projected Revenues	Received As of July 2026	% Rec'd	2026 Budgeted Expenses	Expended As of July 2026	% Used	Cumulative Gains or (Losses) Per Fund
General Fund							
General City Administration	$2,232,982.00	$1,236,951.38	55%	$459,952.71	$341,365.98	74%	$895,585.40
Law and Public Safety	$374,300.00	$70,085.10	19%	$1,443,574.20	$756,087.03	52%	($686,001.93)
Court	$95,000.00	$50,662.24	53%	$145,024.46	$81,686.00	56%	($31,023.76)
Streets	$362,400.00	$304,733.82	84%	$455,422.97	$228,969.86	50%	$75,763.96
Planning and Development	$70,100.00	$95,242.62	136%	$540,270.22	$249,156.66	46%	($153,914.04)
Economic Development	$0.00	$0.00	0%	$11,000.00	$12,146.00	110%	($12,146.00)
Emergency Management	$8,500.00	$0.00	0%	$23,000.00	$16,395.61	71%	($16,395.61)
Sub-Total	$3,143,282.00	$1,757,675.16	56%	$3,078,244.56	$1,685,807.14	55%	$71,868.02
Water Fund	$2,147,836.50	$1,148,180.91	53%	$2,060,193.47	$1,098,764.83	53%	$49,416.08
Sewer Fund	$9,145,764.50	$2,851,096.86	31%	$9,537,150.20	$1,945,375.41	20%	$905,721.45
Sub-Total	$11,293,601.00	$3,999,277.77	35%	$11,597,343.67	$3,044,140.24	26%	$955,137.53
Park Fund	$1,283,868.00	$948,399.79	74%	$1,629,559.23	$908,913.58	56%	$39,486.21
Sub-Total	$1,283,868.00	$948,399.79	74%	$1,629,559.23	$908,913.58	56%	$39,486.21
Totals	**$15,720,751.00**	**$6,705,352.72**	**43%**	**$16,305,147.46**	**$5,638,860.96**	**35%**	**$1,066,491.76**

Funds	Total Funds Available 1-Jan-26	Annual 30 Recommended	Amount Above/Below Recommended 30 Percent	Cash Expense Average Per Month	Percent	Total Funds Available As of July 2026
General Fund	$4,433,708.40	$923,473.37	$3,617,692.85	$256,520.38	148%	$4,541,166.22
Water & Sewer Fund	$3,373,518.52	$3,479,203.10	$841,206.79	$966,445.31	37%	$4,320,409.89
Park Fund	$28,251.41	$488,867.77	($427,108.87)	$135,796.60	4%	$61,758.90
Totals	$7,835,478.33	$4,891,544.24	$4,031,790.77	$1,358,762.29		$8,923,335.01

Assigned Funds

General		Water/Sewer		Parks		All Assigned Funds Total
Judicial Education Fund	$6,676.93	Customer Deposits	$153,135.55	# Parks Projects-Donations	$0.00	
Judicial Facility Fund	$14,286.62	Other Escrow		Youth Scholarships	$2,402.53	
Police Forfeiture Asset Funds	$1.40	Grant Funds Assigned	$0.00	Youth Enrollment Support	$4,374.00	
Police Equitable Sharing Fund	$11,647.70	Settlement 94 Funds	$0.00	Cash- Ticket Reserve	$0.00	
Police Law Training Reserve	$1,125.54	Sharpline Community	$15,722.44	Customer Deposits	$2,266.25	
Street Projects	$50,000.00			Customer In-House Credit	$3,128.64	
Developers Escrow	$2,500.00			Donatons Project Escrow	$3,900.00	
Grant Funds Assigned	$0.00					
Total Assigned Funds	$86,238.19	Total Assigned Funds	$168,857.99	Total Assigned Funds	$16,071.42	$271,167.60

COP Total Debt		Transferred and Reserve Funds Used Year to I	
2014 W/S	$380,000.00	General to Parks	$0.00
2015 Parks	$1,950,000.00	General from Reserves	$0.00
2018 Sewer	$2,858,250.30	W/S from Reserves	$0.00

Item # 3B.

May-26

REVENUE

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL MTD
*	GENERAL	2,232,982.00	1,409,815.33	1,236,951.38
	LAW	374,300.00	218,341.67	70,085.10
	COURT	95,000.00	55,416.67	50,662.24
	STREETS	362,400.00	211,400.00	304,733.82
	PLANNING	78,600.00	45,850.00	95,242.62
	TOTAL	3,143,282.00	1,940,823.67	1,757,675.16
	WATER	2,147,836.50	1,252,904.63	1,148,180.91
**	SEWER	2,548,455.50	1,486,599.04	2,851,096.86
	TOTAL	4,696,292.00	2,739,503.67	3,999,277.77
***	PARKS	1,283,868.00	748,923.00	948,399.79
	ALL DEPT TOTAL	9,123,442.00	5,429,250.33	6,705,352.72

EXPENSES

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL
*	GENERAL	459,952.71	268,305.75	341,365.98
	LAW	1,443,574.20	842,084.95	756,087.03
	COURT	145,024.46	84,597.60	81,686.00
	STREETS	460,422.97	268,580.07	228,969.86
	PLANNING	574,270.22	334,990.96	277,698.27
	TOTAL	3,083,244.56	1,798,559.33	1,685,807.14
	WATER	2,060,193.47	1,201,779.52	1,098,764.83
**	SEWER	2,669,835.20	1,605,041.43	1,945,375.41
	TOTAL	4,730,028.67	2,806,820.95	3,044,140.24
***	PARKS	1,629,559.23	950,576.22	908,913.58
	ALL DEPT TOTAL	9,442,832.46	5,555,956.50	5,638,860.96

REVENUE MINUS EXPENSES

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL
*	GENERAL	1,773,029.29	1,141,509.59	895,585.40
	LAW	(1,069,274.20)	(623,743.28)	(686,001.93)
	COURT	(50,024.46)	(29,180.94)	(31,023.76)
	STREETS	(98,022.97)	(57,180.07)	75,763.96
	PLANNING	(495,670.22)	(289,140.96)	(182,455.65)
	TOTAL	60,037.44	142,264.34	71,868.02
		0.00	0.00	0.00
	WATER	87,643.03	51,125.10	49,416.08
**	SEWER	(121,379.70)	(118,442.39)	905,721.45
	TOTAL	(33,736.67)	(67,317.29)	955,137.53
		0.00	0.00	0.00
***	PARKS	(345,691.23)	(201,653.22)	39,486.21
		0.00	0.00	0.00
	ALL DEPT TOTAL	(319,390.46)	(126,706.17)	1,066,491.76

* Revenue of real estate taxes is mostly paid at beginning of year the 2026 current budget relects that

** COP Lift station revenue and expenses are not included.

*** Includes a transfer From General to Parks for $170,000

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: REQUEST FOR JUNE TO ACCEPT AS PRESENTED

July 2026 Budget Financial Statements

1. Balance Sheet
2. Income Statement

City of Willard, MO

Balance S Item # 3B.

Account Summary

As Of 07/31/2026

Account	Name	Balance	
Fund: 10 - GENERAL FUND			
Assets			
10-01001	CLAIM ON POOLED CASH - GENERAL FUN	629,099.89	
10-10000	CASH IN BANK - OPERATING	-99.51	
10-10100	CASH Commerce T Bills	3,872,349.71	
10-10200	CASH IN BANK - MID-MISSOURI BANK	0.00	
10-10300	CASH Freedom Bank	0.00	
10-11100	PETTY CASH-GCG	900.00	
10-12500	CASH IN BANK - JIS	0.00	
10-13000	CASH JUDICIAL EDUCATION	6,676.93	
10-13050	CASH JUDICIAL FACILITY FUND	14,286.62	
10-13100	CASH POLICE FORFEITURE ASSETS	1.40	
10-13110	CASH POLICE EQUITABLE SHARING FUND	11,647.70	
10-13120	CASH LAW TRAINING RESERVE	1,125.54	
10-13150	CASH MISC PROCEEDS FUND	0.00	
10-13300	CASH IMPROVEMENT PROJECTS	0.00	
10-13400	CASH STREET PROJECTS	50,000.00	
10-15000	ACCOUNTS RECEIVABLE	0.00	
10-15100	DUE FROM WATER/SEWER FUND	0.00	
10-15200	DUE FROM RECREATION FUND	0.00	
10-15300	SALES TAXES RECEIVABLE	252,013.62	
10-15400	AD-VALOREM TAXES RECEIVABLE	237,192.31	
10-15500	COURT FINES RECEIVABLE	30,786.39	
10-15700	GRANTS RECEIVABLE	0.00	
10-16000	PREPAID INSURANCE-GCG	0.00	
10-17000	DEFERRED INFLOWS-LEASES	-235,773.47	
10-17001	INTEREST RECEIVABLE-LEASES	1,783.39	
10-17002	LONG TERM LEASE RECEIVABLE	260,802.24	
10-17003	SHORT TERM LEASE RECEIVABLE	28,478.79	
	Total Assets:	**5,161,271.55**	**5,161,271.55**
Liability			
10-20000	AP PENDING (DUE TO POOLED CASH) - GC	56,459.65	
10-20010	ACCOUNTS PAYABLE - GCG	2,080.14	
10-20500	ALLOWANCE FOR BAD DEBT-GCG	11,000.00	
10-21000	RETURNED CHECKS-GCG	0.00	
10-21500	WAGES PAYABLE	19,244.79	
10-21600	PAYROLL CORRECTION	0.00	
10-22000	FICA WITHHOLDING	0.00	
10-22100	FEDERAL WITHHOLDING	0.00	
10-22200	MISSOURI WITHHOLDING	259.95	
10-23100	LAGERS PAYABLE	2,088.21	
10-23200	GROUP INSURANCE PAYABLE	-19,454.13	
10-23300	GARNISHMENTS PAYABLE	656.52	
10-24000	COURT BONDS PAYABLE	1,123.45	
10-24050	DEFERRED COURT FINES	19,786.39	
10-24100	DEVELOPERS ESCROW	2,500.00	
10-24200	OTHER ESCROW	0.00	
10-25500	DUE TO RECREATION FUND	0.00	
10-25550	DUE TO WATER/SEWER FUND	0.00	
10-25950	LEASE PURCHASE-GEN	0.00	
	Total Liability:	**95,744.97**	

Equity

Balance Sheet **As Of 0**

Account	Name	Balance
10-30000	FUND BALANCE	4,993,658.56
	Total Beginning Equity:	**4,993,658.56**
Total Revenue		1,757,675.16
Total Expense		1,685,807.14
Revenues Over/Under Expenses		**71,868.02**
	Total Equity and Current Surplus (Deficit):	**5,065,526.58**

Total Liabilities, Equity and Current Surplus (Deficit): **5,161,271.55**

Balance Sheet

Account	Name	Balance	
Fund: 20 - WATER AND SEWER FUND			
Assets			
20-01001	CLAIM ON POOLED CASH - WATER AND SI	768,902.13	
20-10000	CASH IN BANK 4594	0.00	
20-10100	CASH Commerece T Bills	3,551,507.76	
20-10200	CASH RESERVES 4599	0.00	
20-11100	PETTY CASH-WS	0.00	
20-15000	ACCOUNTS RECEIVABLE-WS	299,007.54	
20-15050	ACCOUNTS RECEIVABLE-COLLECTIONS	15,206.91	
20-15100	DUE FROM GENERAL FUND	0.00	
20-15200	DUE FROM RECREATION FUND	0.00	
20-16000	PREPAID INSURANCE-WS	0.00	
20-17000	DEFERRED INFLOWS-LEASES	0.00	
20-17001	INTEREST RECEIVABLE-LEASES	0.00	
20-17002	LONG TERM LEASE RECEIVABLE	0.00	
20-17003	SHORT TERM LEASE RECEIVABLE	0.00	
20-18000	LAND	273,272.75	
20-18050	CONSTRUCTION IN PROGRESS	202,143.24	
20-18100	EQUIPMENT	1,419,109.12	
20-18200	WATER SYSTEM	4,708,649.08	
20-18300	SEWER SYSTEM	9,539,893.36	
20-18400	BUILDINGS-WSF	574,040.00	
20-18500	ACCUMULATED DEPRECIATION-WS	-7,133,980.56	
20-19000	COST OF ISSUANCE 2014	0.00	
20-19100	2014 CERTIFICATE FUND	0.00	
20-19110	2018 CERTIFICATE FUND	57.89	
20-19120	2018 COP CONSTRUCTION FUND	0.00	
20-19200	NET PENSION ASSET	40,973.00	
20-19300	DEFERRED PENSION OUTFLOWS	158,904.00	
	Total Assets:	**14,417,686.22**	**14,417,686.22**
Liability			
20-20000	AP PENDING (DUE TO POOLED CASH) - W:	320,963.50	
20-20010	ACCOUNTS PAYABLE - WS	32.00	
20-20100	RETURNED CHECKSWS	144.12	
20-20500	ALLOWANCE FOR BAD DEBT-WS	0.00	
20-21500	WAGES PAYABLE	13,260.14	
20-21600	COMPENSATED ABSENCES	9,428.00	
20-22000	FICA WITHHOLDING	0.00	
20-22100	FEDERAL WITHHOLDING	0.00	
20-22200	MISSOURI WITHHOLDING	2,082.79	
20-23100	LAGERS PAYABLE	-791.23	
20-23200	GROUP INSURANCE PAYABLE	9,022.16	
20-23300	GARNISHMENTS PAYABLE	235.94	
20-24200	Other Escrow	15,722.44	
20-25000	DUE TO GENERAL FUND	0.00	
20-25500	DUE TO RECREATION FUND	0.00	
20-25600	SALES TAX PAYABLE	5,783.31	
20-25700	MO PRIMACY TAX	22,271.32	
20-25750	WATER POLLUTION SERVICE CONNECTIOI	2,120.01	
20-25800	CUSTOMER DEPOSITS-WS	153,135.55	
20-25950	LEASE PURCHASE-W/S	42,292.60	
20-26000	INTEREST PAYABLE	34,733.00	
20-26500	2014 COP PAYABLE	565,000.00	
20-27000	2018 COP Payable	2,955,000.00	
20-28000	NET PENSION LIABILITY	0.00	
20-28200	DEFERRED PENSION INFLOWS	0.00	
	Total Liability:	**4,150,435.65**	

Equity

Balance Sheet

Account	Name	Balance
20-30000	RETAINED EARNINGS	9,312,113.04
	Total Beginning Equity:	**9,312,113.04**
Total Revenue		3,999,277.77
Total Expense		3,044,140.24
Revenues Over/Under Expenses		**955,137.53**
	Total Equity and Current Surplus (Deficit):	**10,267,250.57**

Total Liabilities, Equity and Current Surplus (Deficit): 14,417,686.22

Balance Sheet As Of 0

Account	Name	Balance	
Fund: 30 - PARKS FUND			
Assets			
30-01001	CLAIM ON POOLED CASH - PARKS FUND	61,758.90	
30-10000	CASH IN BANK - 4596	0.00	
30-10100	CASH RESERVES - 4597	0.00	
30-11100	PETTY CASH-PKS	240.00	
30-12000	CASH PARK- PROJECTS	0.00	
30-12100	CASH YOUTH SCHOLARSHIP	2,402.53	
30-12150	YOUTH ENROLLMENT SUPPORT	4,374.00	
30-12200	CASH - TICKET RESERVE	0.00	
30-12300	2008 RESERVE FUND RESTRICTED	0.00	
30-12400	PROJECT FUND	0.00	
30-15000	ACCOUNTS RECEIVABLE-PKS	62.50	
30-15050	ACCOUNTS RECEIVABLE-COLLECTIONS	0.00	
30-15100	DUE FROM GENERAL FUND	0.00	
30-15200	DUE FROM WATER/SEWER FUND	0.00	
30-15300	SALES TAXES RECEIVABLE	54,536.71	
30-15400	AD-VALOREM TAXES RECEIVABLE	72,425.16	
30-16000	PREPAID INSURANCE-PKS	0.00	
30-17000	DEFERRED INFLOWS-LEASES	-162,762.71	
30-17001	INTEREST RECEIVABLE-LEASES	844.54	
30-17002	LONG TERM LEASE RECEIVABLE	178,855.79	
30-17003	SHORT TERM LEASE RECEIVABLE	6,835.67	
	Total Assets:	**219,573.09**	**219,573.09**
Liability			
30-20000	AP PENDING (DUE TO POOLED CASH) - PK	27,592.31	
30-20010	ACCOUNTS PAYABLE - PKS	425.00	
30-20100	RETURNED CHECKS-PKS	0.00	
30-20500	ALLOWANCE FOR BAD DEBT-PKS	0.00	
30-21500	WAGES PAYABLE	8,185.90	
30-22000	FICA WITHHOLDING	10.34	
30-22100	FEDERAL WITHHOLDING	0.00	
30-22200	MISSOURI WITHHOLDING	987.23	
30-23100	LAGERS PAYABLE	-2,835.27	
30-23200	GROUP INSURANCE PAYABLE	-20,567.58	
30-23300	GARNISHMENTS PAYABLE	594.00	
30-24225	DONATION PROJECT ESCROW	3,900.00	
30-25000	DUE TO GENERAL FUND	0.00	
30-25550	DUE TO WATER/SEWER FUND	0.00	
30-25800	CUSTOMER DEPOSITSPKS	2,266.25	
30-25850	CUSTOMER IN-HOUSE CREDIT	3,128.64	
30-25900	MID-MISSOURI BANK	0.00	
30-25950	LEASE PURCHASE-PARKS	0.00	
	Total Liability:	**23,686.82**	
Equity			
30-30000	FUND BALANCE	156,400.06	
	Total Beginning Equity:	**156,400.06**	
Total Revenue		948,399.79	
Total Expense		908,913.58	
Revenues Over/Under Expenses		**39,486.21**	
	Total Equity and Current Surplus (Deficit):	**195,886.27**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**219,573.09**

Balance Sheet

Account	Name	Balance	
Fund: 99 - POOLED CASH			
Assets			
99-01000	POOLED CASH - GENERAL	1,459,024.69	
99-01100	POOLED CASH - JIS COURT	736.23	
99-01200	POOLED CASH - MID MISSOURI CD	0.00	
99-01300	POOLED CASH - FREEDOM BANK CD 5654	0.00	
99-01400	POOLED CASH - FREEDOM BANK CD 4603	0.00	
99-17000	DUE FROM OTHER FUNDS	395,771.43	
	Total Assets:	**1,855,532.35**	**1,855,532.35**
Liability			
99-20000	ACCOUNTS PAYABLE CONTROL	395,771.43	
99-21500	WAGES PAYABLE	0.00	
99-27000	DUE TO OTHER FUNDS	1,459,760.92	
	Total Liability:	**1,855,532.35**	
	Total Equity and Current Surplus (Deficit):	**0.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,855,532.35**

Item # 3B.

City of Willard, MO

Income Statement
Account Summary
For Fiscal: 2026 Period Ending: 07/31/2026

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - GENERAL FUND						
Revenue						
Department: 100 - General Government						
10-100-40800	MISCELLANEOUS INCOME-GCG	7,000.00	7,000.00	997.02	2,477.11	4,522.89
10-100-40850	CONVENIENCE FEE-GCG	2,000.00	2,000.00	9,852.73	20,524.46	-18,524.46
10-100-40980	VETERAN'S MEMORIAL	400.00	400.00	0.00	0.00	400.00
10-100-41000	FRANCHISE CABLE TV	12,000.00	12,000.00	0.00	3,507.86	8,492.14
10-100-41100	FRANCHISE ELECTRIC	350,000.00	350,000.00	34,316.58	176,087.98	173,912.02
10-100-41200	FRANCHISE GAS	77,000.00	77,000.00	2,773.89	45,474.48	31,525.52
10-100-41300	FRANCHISE MOBILE PHONE LEASE	75,000.00	75,000.00	2,371.28	58,490.54	16,509.46
10-100-43000	INTEREST INCOME-GCG	129,000.00	129,000.00	0.00	53,607.47	75,392.53
10-100-44100	MERCHANTS LICENSES	7,700.00	7,700.00	150.00	3,000.00	4,700.00
10-100-44110	BUILDING PERMITS	0.00	0.00	0.00	-100.00	100.00
10-100-45300	TAX REAL ESTATE-GCG	257,382.00	257,382.00	875.55	243,530.87	13,851.13
10-100-45400	TAX SALES & USE REVENUES-GCG	985,000.00	985,000.00	91,639.73	606,062.72	378,937.28
10-100-45500	TAX SALES CAP IMP-GCG	330,000.00	330,000.00	26,233.03	194,287.89	135,712.11
10-100-46000	TRANSFER FROM GCG	0.00	0.00	0.00	-170,000.00	170,000.00
10-100-49000	CAPITAL ASSET SALES-GCG	500.00	500.00	0.00	0.00	500.00
	Department: 100 - General Government Total:	**2,232,982.00**	**2,232,982.00**	**169,209.81**	**1,236,951.38**	**996,030.62**
Department: 200 - Law						
10-200-40800	MISC INCOME - LAW	500.00	500.00	0.00	0.00	500.00
10-200-42000	GRANT REVENUES-LAW	5,000.00	5,000.00	1,192.46	2,692.46	2,307.54
10-200-44120	POLICE FACILITY FEES	14,000.00	14,000.00	350.00	6,691.00	7,309.00
10-200-44520	LAW OTHER INCOME-LAW	1,200.00	1,200.00	207.43	705.97	494.03
10-200-45100	LAW ENFORCEMENT SALES TAX	103,000.00	103,000.00	8,347.51	59,995.67	43,004.33
10-200-45200	LAW ENFORCEMENT GENERAL SALES TAX	250,000.00	250,000.00	0.00	0.00	250,000.00
10-200-49000	CAPITAL ASSET SALES	600.00	600.00	0.00	0.00	600.00
	Department: 200 - Law Total:	**374,300.00**	**374,300.00**	**10,097.40**	**70,085.10**	**304,214.90**
Department: 250 - Court						
10-250-40800	MISCELLANEOUS INCOME-COURT	500.00	500.00	0.00	0.00	500.00
10-250-44500	TRAFFIC FINES-COURT	90,000.00	90,000.00	6,514.45	48,364.87	41,635.13
10-250-44510	OTHER FINES-COURT	4,500.00	4,500.00	384.50	2,297.37	2,202.63
	Department: 250 - Court Total:	**95,000.00**	**95,000.00**	**6,898.95**	**50,662.24**	**44,337.76**
Department: 300 - Streets						
10-300-44110	STREET APPROACH/GUTTER/INSPECTION	1,500.00	1,500.00	50.00	900.00	600.00
10-300-44120	STREET CAPACITY FEES	100.00	100.00	0.00	50.00	50.00
10-300-45410	TAX MOTOR VEHICLE	315,000.00	315,000.00	33,085.00	221,922.62	93,077.38
10-300-45450	TAX COUNTY ROAD & BRIDGE	45,800.00	45,800.00	0.00	81,861.20	-36,061.20
	Department: 300 - Streets Total:	**362,400.00**	**362,400.00**	**33,135.00**	**304,733.82**	**57,666.18**
Department: 400 - Planning & Development						
10-400-40930	PLANNING AND ZONING	0.00	0.00	75.00	250.00	-250.00
10-400-42000	GRANT REVENUES-P&D	0.00	0.00	0.00	47,184.48	-47,184.48
10-400-44110	PLANNING/DEV BUILDING FEES	65,000.00	65,000.00	2,726.78	43,295.14	21,704.86
10-400-44120	ZONING FEES	5,100.00	5,100.00	0.00	4,513.00	587.00
	Department: 400 - Planning & Development Total:	**70,100.00**	**70,100.00**	**2,801.78**	**95,242.62**	**-25,142.62**
Department: 500 - Emergency Management						
10-500-42000	GRANT REVENUES-EM	8,500.00	8,500.00	0.00	0.00	8,500.00
	Department: 500 - Emergency Management Total:	**8,500.00**	**8,500.00**	**0.00**	**0.00**	**8,500.00**
	Revenue Total:	**3,143,282.00**	**3,143,282.00**	**222,142.94**	**1,757,675.16**	**1,385,606.84**

Income Statement

For Fiscal: 2026 Period Ending: 01

Account	Description	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense						
Department: 100 - General Government						
10-100-50130	SUPPLIES-GEN	1,000.00	1,000.00	36.80	4,699.24	-3,699.24
10-100-50310	VETERANS MEMORIAL EXPENSE-GEN	100.00	100.00	0.00	420.00	-320.00
10-100-50500	BUILDING MAINTENANCE-GEN	1,000.00	1,000.00	281.46	1,559.03	-559.03
10-100-50550	SUPPLIES CUSTODIAL-GEN	1,200.00	1,200.00	432.53	518.57	681.43
10-100-50600	MISCELLANEOUS EXPENSE-GEN	13,753.00	13,753.00	0.00	13,253.01	499.99
10-100-50700	SUPPLIES OFFICE-GEN	9,500.00	9,500.00	3,335.08	7,979.68	1,520.32
10-100-50750	POSTAGE-GEN	2,500.00	2,500.00	365.15	924.92	1,575.08
10-100-51000	REPAIRS AND MAINTENANCE-GEN	100.00	100.00	0.00	100.00	0.00
10-100-52000	SUPPLIES SMALL EQUIPMENT-GEN	2,000.00	2,000.00	314.17	1,412.44	587.56
10-100-55200	ADVERTISING EXPENSE-GEN	1,200.00	1,200.00	490.00	4,397.30	-3,197.30
10-100-55400	AUDIT EXPENSE-GEN	105,000.00	105,000.00	0.00	18,000.00	87,000.00
10-100-55500	BANK/CREDIT CARD FEES-GEN	3,000.00	3,000.00	155.89	1,280.55	1,719.45
10-100-55800	DUES AND SUBSCRIPTIONS-GEN	3,500.00	3,500.00	0.00	3,880.14	-380.14
10-100-55850	EQUIPMENT RENTAL/LEASE-GEN	800.00	800.00	75.02	592.98	207.02
10-100-55900	ELECTION EXPENSE-GEN	5,500.00	5,500.00	0.00	10,979.60	-5,479.60
10-100-56000	INSURANCE-GEN	10,400.00	10,400.00	9,898.30	70,090.85	-59,690.85
10-100-56400	PROFESSIONAL FEES-GEN	32,050.00	32,050.00	9,056.77	46,238.22	-14,188.22
10-100-56500	SAFETY PROGRAM-GEN	150.00	150.00	0.00	377.49	-227.49
10-100-56960	TRAINING/EDUCATION-FIN	3,200.00	3,200.00	0.00	5,080.95	-1,880.95
10-100-57400	EQUIPMENT/SOFTWARE MAINT CONTRAC	20,000.00	20,000.00	98.37	14,627.03	5,372.97
10-100-62000	UTILITIES ELECTRIC-GEN	19,135.35	19,135.35	1,531.94	11,257.69	7,877.66
10-100-90000	SALARIES	131,208.29	131,208.29	14,515.24	88,799.28	42,409.01
10-100-90500	SALARIES-OVERTIME	2,000.00	2,000.00	4.41	78.72	1,921.28
10-100-91500	PAYROLL TAXES	10,190.43	10,190.43	1,093.99	6,539.59	3,650.84
10-100-92000	RETIREMENT	45,054.84	45,054.84	746.73	5,772.89	39,281.95
10-100-93000	GROUP INSURANCE	26,210.80	26,210.80	783.91	9,139.58	17,071.22
10-100-95100	CAPITAL ASSET EXPENSE-GEN	5,200.00	5,200.00	0.00	8,538.52	-3,338.52
10-100-95500	CAPITAL ASSET EXPENSE EQUIPMENT-GEN	5,000.00	5,000.00	0.00	4,827.71	172.29
	Department: 100 - General Government Total:	**459,952.71**	**459,952.71**	**43,215.76**	**341,365.98**	**118,586.73**
Department: 200 - Law						
10-200-50130	SUPPLIES-LAW	2,000.00	2,000.00	35.00	2,809.12	-809.12
10-200-50300	DARE PROGRAM-LAW	1,300.00	1,300.00	687.17	703.63	596.37
10-200-50500	BUILDING MAINTENANCE-LAW	1,200.00	1,200.00	0.00	504.51	695.49
10-200-50550	SUPPLIES CUSTODIAL-LAW	800.00	800.00	102.93	418.28	381.72
10-200-50600	MISCELLANEOUS EXPENSE-LAW	1,281.47	1,281.47	0.00	1,281.47	0.00
10-200-50700	SUPPLIES OFFICE-LAW	1,200.00	1,200.00	145.23	371.77	828.23
10-200-50750	POSTAGE-LAW	125.00	125.00	1.06	26.56	98.44
10-200-51000	REPAIRS & MAINTENANCE-LAW	300.00	300.00	0.00	16.03	283.97
10-200-52000	SUPPLIES SMALL EQUIPMENT/AMMO-LAW	3,000.00	3,000.00	0.00	265.79	2,734.21
10-200-55800	DUES & SUBSCRIPTIONS-LAW	700.00	700.00	0.00	504.95	195.05
10-200-55850	EQUIPMENT RENTAL/LEASE-LAW	1,400.00	1,400.00	131.03	1,035.66	364.34
10-200-56000	INSURANCE-LAW	50,000.00	50,000.00	0.00	13,776.90	36,223.10
10-200-56400	PROFESSIONAL FEES-LAW	69,100.00	69,100.00	4,154.00	34,166.25	34,933.75
10-200-56950	TRAINING & EDUCATION-LAW	8,000.00	8,000.00	0.00	4,684.79	3,315.21
10-200-57400	EQUIPMENT/SOFTWARE MAINT CONTRAC	6,000.00	6,000.00	285.00	6,299.69	-299.69
10-200-62000	UTILITIES ELECTRIC-LAW	28,000.00	28,000.00	1,523.39	14,097.58	13,902.42
10-200-71000	VEHICLE REPAIR & MAINT-LAW	0.00	0.00	664.12	2,315.58	-2,315.58
10-200-75000	VEHICLE LEASE-LAW	73,000.00	73,000.00	9,987.65	47,931.61	25,068.39
10-200-90000	SALARIES	872,439.21	872,439.21	66,567.65	457,782.53	414,656.68
10-200-90500	SALARIES-OVERTIME	6,000.00	6,000.00	300.75	4,433.77	1,566.23
10-200-91500	PAYROLL TAXES	66,971.10	66,971.10	5,036.61	34,088.30	32,882.80
10-200-92000	RETIREMENT	98,951.42	98,951.42	4,354.61	55,299.22	43,652.20
10-200-92500	UNIFORMS-LAW	6,000.00	6,000.00	536.82	2,300.92	3,699.08
10-200-93000	GROUP INSURANCE	121,946.00	121,946.00	3,380.85	50,242.60	71,703.40
10-200-95100	CAPITAL ASSET EXPENSE-LAW	2,000.00	2,000.00	0.00	0.00	2,000.00
10-200-95500	CAPITAL ASSET EQUIPMENT-LAW	21,860.00	21,860.00	0.00	20,729.52	1,130.48
	Department: 200 - Law Total:	**1,443,574.20**	**1,443,574.20**	**97,893.87**	**756,087.03**	**687,487.17**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 250 - Court						
10-250-50600	MISCELLANEOUS EXPENSE-COURT	1,281.47	1,281.47	5.00	1,311.47	-30.00
10-250-50700	OFFICE SUPPLIES-COURT	1,600.00	1,600.00	22.59	529.14	1,070.86
10-250-50750	POSTAGE-COURT	600.00	600.00	8.54	297.08	302.92
10-250-55500	BANK/CREDIT CARD FEES-COURT	2,000.00	2,000.00	0.00	829.15	1,170.85
10-250-55800	DUES & SUBSCRIPTIONS-COURT	200.00	200.00	0.00	0.00	200.00
10-250-55850	EQUIPMENT RENTAL-COURT	120.00	120.00	31.72	141.97	-21.97
10-250-56000	INSURANCE-COURT	3,700.00	3,700.00	0.00	1,365.61	2,334.39
10-250-56400	PROFESSIONAL-COURT	15,075.00	15,075.00	951.00	7,606.98	7,468.02
10-250-56960	TRAINING-COURT	1,500.00	1,500.00	0.00	0.00	1,500.00
10-250-57400	EQUIP/SOFTWARE CONTRACTS-COURT	2,500.00	2,500.00	0.00	1,483.71	1,016.29
10-250-62000	UTILITIES-ELECTRIC-COURT	3,425.00	3,425.00	245.95	1,721.65	1,703.35
10-250-80000	COURT AUTOMATION-COURT	4,500.00	4,500.00	364.76	2,336.40	2,163.60
10-250-81000	CVC FEES	4,500.00	4,500.00	371.54	2,379.82	2,120.18
10-250-81100	POST FUND-COURT	750.00	750.00	52.11	333.78	416.22
10-250-82000	SHERIFF'S RETIREMENT FUND-COURT	50.00	50.00	9.00	15.00	35.00
10-250-90000	SALARIES-COURT	82,419.82	82,419.82	6,578.03	49,068.58	33,351.24
10-250-90500	SALARIES OVERTIME-COURT	500.00	500.00	0.08	81.06	418.94
10-250-91500	PAYROLL TAXES-COURT	6,343.37	6,343.37	499.39	3,706.22	2,637.15
10-250-92000	RETIREMENT-COURT	5,965.00	5,965.00	237.03	3,423.03	2,541.97
10-250-93000	GROUP INSURANCE-COURT	7,994.80	7,994.80	372.55	5,055.35	2,939.45
	Department: 250 - Court Total:	**145,024.46**	**145,024.46**	**9,749.29**	**81,686.00**	**63,338.46**
Department: 300 - Streets						
10-300-50130	SUPPLIES-STREETS	25,000.00	25,000.00	277.05	9,097.26	15,902.74
10-300-50200	LANDSCAPING-STREETS	1,500.00	1,500.00	0.00	1,126.49	373.51
10-300-50500	BUILDING MAINTENANCE-STREETS	200.00	200.00	0.00	627.76	-427.76
10-300-50600	MISCELLANEOUS EXPENSE-STREETS	2,062.95	2,062.95	0.00	2,062.95	0.00
10-300-50700	OFFICE SUPPLIES-STREETS	300.00	300.00	0.40	60.29	239.71
10-300-51000	REPAIRS AND MAINTENANCE-STREETS	28,000.00	28,000.00	5,004.56	11,192.47	16,807.53
10-300-52000	SUPPLIES SMALL EQUIPMENT-STREETS	3,500.00	3,500.00	0.00	2,334.65	1,165.35
10-300-55200	ADVERTISING-STREETS	500.00	500.00	0.00	0.00	500.00
10-300-55800	DUES AND SUBSCRIPTIONS-STREETS	4,500.00	4,500.00	0.00	0.00	4,500.00
10-300-55850	EQUIPMENT RENTAL-STREETS	2,000.00	2,000.00	254.91	1,100.97	899.03
10-300-56000	INSURANCE-STREETS	17,000.00	17,000.00	0.00	4,666.30	12,333.70
10-300-56400	PROFESSIONAL-STREETS	3,000.00	3,000.00	36.00	4,887.65	-1,887.65
10-300-56950	TRAINING & EDUCATION-STREETS	1,800.00	1,800.00	0.00	0.00	1,800.00
10-300-57200	RECYCLE CENTER EXPENSE-STREETS	0.00	5,000.00	0.00	1,441.14	3,558.86
10-300-57400	EQUIPMENT/SOFTWARE CONTRACTS-STRE	0.00	3,280.00	584.06	5,097.41	-1,817.41
10-300-62000	UTILITIES ELECTRIC-STREETS	93,642.00	90,362.00	106.15	6,922.01	83,439.99
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	46,000.00	46,000.00	4,563.79	25,982.45	20,017.55
10-300-75100	EQUIPMENT LEASE-STREETS	0.00	0.00	0.00	1,059.74	-1,059.74
10-300-90000	SALARIES-STREETS	85,171.85	85,171.85	7,550.85	43,798.21	41,373.64
10-300-90500	SALARIES OVERTIME-STREETS	2,000.00	2,000.00	179.78	1,131.51	868.49
10-300-91500	PAYROLL TAXES-STREETS	6,668.65	6,668.65	590.20	3,405.02	3,263.63
10-300-92000	RETIREMENT-STREETS	8,679.52	8,679.52	194.79	3,550.41	5,129.11
10-300-92500	UNIFORMS-STREETS	1,160.00	1,160.00	26.76	962.44	197.56
10-300-93000	GROUP INSURANCE-STREETS	36,938.00	36,938.00	450.98	6,607.90	30,330.10
10-300-95100	CAPITAL ASSET EXP-STREETS	5,000.00	5,000.00	0.00	-3,196.50	8,196.50
10-300-95500	CAPITAL ASSET EQUIPMENT-STREETS	80,800.00	80,800.00	0.00	95,051.33	-14,251.33
	Department: 300 - Streets Total:	**455,422.97**	**460,422.97**	**19,820.28**	**228,969.86**	**231,453.11**
Department: 400 - Planning & Development						
10-400-50130	SUPPLIES-P&D	3,000.00	3,000.00	27.59	1,284.20	1,715.80
10-400-50600	MISCELLANEOUS EXPENSE-P&D	2,062.95	2,062.95	0.00	2,114.45	-51.50
10-400-51000	REPAIRS & MAINTENANCE-P&D	1,700.00	1,700.00	0.00	812.35	887.65
10-400-55200	ADVERTISING-P&D	1,500.00	1,500.00	47.50	330.82	1,169.18
10-400-55500	BANK/CREDIT CARD FEES-P&D	200.00	200.00	70.00	245.00	-45.00
10-400-55800	DUES AND SUBSCRIPTIONS-P&D	1,000.00	1,000.00	39.31	705.72	294.28
10-400-56000	INSURANCE-P&D	6,000.00	6,000.00	0.00	1,646.93	4,353.07
10-400-56400	PROFESSIONAL-P&D	200,000.00	200,000.00	16,908.75	83,351.71	116,648.29

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10-400-56950	TRAINING & EDUCATION-P&D	6,500.00	6,500.00	0.00	1,897.60	4,602.40
10-400-57400	EQUIPMENT/SOFTWARE CONTRACTS-P&D	27,000.00	27,000.00	0.00	8,545.20	18,454.80
10-400-61000	TELEPHONE-P&D	5,500.00	5,500.00	318.45	2,604.54	2,895.46
10-400-70000	VEHICLE EXPENSE FUEL-P&D	0.00	18,000.00	2,538.00	15,117.60	2,882.40
10-400-75000	VEHICLE LEASE-P&D	18,000.00	0.00	0.00	0.00	0.00
10-400-90000	SALARIES-P&D	203,718.66	203,718.66	13,794.95	99,860.88	103,857.78
10-400-90500	SALARIES OVERTIME-P&D	300.00	300.00	0.08	81.72	218.28
10-400-91500	PAYROLL TAXES-P&D	15,607.43	15,607.43	1,036.04	7,376.52	8,230.91
10-400-92000	RETIREMENT-P&D	20,613.38	20,613.38	726.42	10,113.60	10,499.78
10-400-92500	UNIFORMS-P&D	345.00	345.00	73.98	311.91	33.09
10-400-93000	GROUP INSURANCE-P&D	27,222.80	27,222.80	942.57	12,755.91	14,466.89
	Department: 400 - Planning & Development Total:	**540,270.22**	**540,270.22**	**36,523.64**	**249,156.66**	**291,113.56**
Department: 450 - Economic Development						
10-450-56400	PROFESSIONAL - ECO DEV	11,000.00	11,000.00	78.00	12,146.00	-1,146.00
	Department: 450 - Economic Development Total:	**11,000.00**	**11,000.00**	**78.00**	**12,146.00**	**-1,146.00**
Department: 500 - Emergency Management						
10-500-55600	CONTRACT LABOR-EM	23,000.00	23,000.00	5,569.00	16,395.61	6,604.39
	Department: 500 - Emergency Management Total:	**23,000.00**	**23,000.00**	**5,569.00**	**16,395.61**	**6,604.39**
	Expense Total:	**3,078,244.56**	**3,083,244.56**	**212,849.84**	**1,685,807.14**	**1,397,437.42**
	Fund: 10 - GENERAL FUND Surplus (Deficit):	**65,037.44**	**60,037.44**	**9,293.10**	**71,868.02**	
Fund: 20 - WATER AND SEWER FUND						
Revenue						
Department: 600 - Water						
20-600-40700	METER REPLACEMENT/ INSTALLATIONS W	500.00	500.00	0.00	175.00	325.00
20-600-40750	WATER INFRASTRUCTURE UPGRADE	98,000.00	98,000.00	0.00	6,573.75	91,426.25
20-600-40800	MISCELLANEOUS INCOME-WATER	1,500.00	1,500.00	2,802.60	3,571.66	-2,071.66
20-600-40850	CONVENIENCE FEE-WATER	43,000.00	43,000.00	0.00	30,036.85	12,963.15
20-600-40920	PENALTY INCOME WATER	42,000.00	42,000.00	3,604.72	25,212.24	16,787.76
20-600-42000	GRANT RECEIPTS-WATER	15,000.00	15,000.00	0.00	0.00	15,000.00
20-600-43000	INTEREST INCOME-WATER	48,000.00	48,000.00	0.00	22,004.84	25,995.16
20-600-44100	UTILITY LOCATE FEES	500.00	500.00	0.00	25.00	475.00
20-600-44110	NEW CONSTN METER INSTALLATION	25,000.00	25,000.00	650.00	19,500.00	5,500.00
20-600-44120	WATER CAPACITY FEES	30,000.00	30,000.00	800.00	15,050.00	14,950.00
20-600-48510	WATER SALES - CITY COMMERCIAL (WATER	180,676.50	180,676.50	13,242.48	90,187.87	90,488.63
20-600-48515	WATER SALES - RURAL COMMERCIAL (WAT	14,950.00	14,950.00	1,110.44	9,058.16	5,891.84
20-600-48520	WATER SALES - CITY RESIDENTIAL (WATER)	1,009,700.00	1,009,700.00	92,939.95	600,232.24	409,467.76
20-600-48525	WATER SALES - RURAL RESIDENTIAL (WATE	635,835.00	635,835.00	51,806.60	323,813.30	312,021.70
20-600-48531	WATER BULK RENTAL FEE	500.00	500.00	0.00	600.00	-100.00
20-600-48535	WATER SALES - BULK	550.00	550.00	0.00	2,140.00	-1,590.00
20-600-49000	CAPITAL ASSET SALES-WATER	2,125.00	2,125.00	0.00	0.00	2,125.00
	Department: 600 - Water Total:	**2,147,836.50**	**2,147,836.50**	**166,956.79**	**1,148,180.91**	**999,655.59**
Department: 700 - Sewer						
20-700-40750	SEWER INFRASTRUCTURE UPGRADE	3,580.00	3,580.00	0.00	6,573.75	-2,993.75
20-700-40800	MISCELLANEOUS INCOME-SEWER	1,000.00	1,000.00	0.00	0.00	1,000.00
20-700-40850	CONVENIENCE FEE-SEWER	42,950.00	42,950.00	0.00	30,036.80	12,913.20
20-700-40920	PENALTY INCOME-SEWER	40,000.00	40,000.00	3,281.90	23,322.88	16,677.12
20-700-42000	GRANT RECEIPTS-SEWER	2,978,320.00	2,978,320.00	0.00	51,235.56	2,927,084.44
20-700-43000	INTEREST INCOME-SEWER	40,000.00	40,000.00	0.00	22,004.84	17,995.16
20-700-44100	TREATMENT FACILITY FEES	6,800.00	6,800.00	200.00	3,800.00	3,000.00
20-700-44110	SEWER LATERAL CONNECTION FEES	7,000.00	7,000.00	200.00	3,800.00	3,200.00
20-700-44120	SEWER CAPACITY FEES	1,200.00	1,200.00	0.00	0.00	1,200.00
20-700-48800	SEWER SALES-SEWER	2,403,925.50	2,403,925.50	215,194.43	1,464,265.29	939,660.21
20-700-49000	CAPITAL ASSET SALES-SEWER	2,000.00	2,000.00	0.00	0.00	2,000.00
20-700-49500	COP PROCEEDS-SEWER	3,618,989.00	3,618,989.00	0.00	1,246,057.74	2,372,931.26
	Department: 700 - Sewer Total:	**9,145,764.50**	**9,145,764.50**	**218,876.33**	**2,851,096.86**	**6,294,667.64**
	Revenue Total:	**11,293,601.00**	**11,293,601.00**	**385,833.12**	**3,999,277.77**	**7,294,323.23**

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense						
Department: 600 - Water						
20-600-50000	CHEMICALS-WATER	16,500.00	16,500.00	0.00	6,603.10	9,896.90
20-600-50130	SUPPLIES-WATER	75,000.00	75,000.00	780.49	30,136.57	44,863.43
20-600-50200	LABORATORY FEES-WATER	2,000.00	2,000.00	145.00	1,394.00	606.00
20-600-50300	LABORATORY SUPPLIES-WATER	6,000.00	6,000.00	0.00	0.00	6,000.00
20-600-50500	BUILDING MAINTENANCE-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00
20-600-50550	CUSTODIAL SUPPLIES-WATER	500.00	500.00	0.00	50.95	449.05
20-600-50600	MISCELLANEOUS EXPENSE-WATER	23,380.10	23,380.10	0.00	23,380.10	0.00
20-600-50700	OFFICE SUPPLIES-WATER	3,500.00	3,500.00	136.35	973.70	2,526.30
20-600-50750	POSTAGE-WATER	14,000.00	14,000.00	1,180.05	7,874.54	6,125.46
20-600-51000	REPAIRS AND MAINTENANCE-WATER	90,000.00	90,000.00	0.00	90,886.77	-886.77
20-600-51025	NEW INFRASTRUCTURE EXPENSE-WATER	60,000.00	60,000.00	10,311.61	51,324.27	8,675.73
20-600-51030	GENERATOR REPAIRS & MAINT-WATER	3,000.00	3,000.00	0.00	0.00	3,000.00
20-600-52000	SUPPLIES SMALL EQUIPMENT-WATER	10,000.00	10,000.00	0.00	2,560.88	7,439.12
20-600-52300	LOCATE SUPPLIES-WATER	1,000.00	1,000.00	0.00	408.01	591.99
20-600-52500	METER REPLACEMENT-WATER	120,000.00	120,000.00	0.00	3,621.48	116,378.52
20-600-55200	ADVERTISING-WATER	200.00	200.00	0.00	0.00	200.00
20-600-55400	AUDIT EXPENSE-WATER	6,500.00	6,500.00	0.00	0.00	6,500.00
20-600-55500	BANK/CREDIT CARD FEES-WATER	58,000.00	58,000.00	0.00	32,444.93	25,555.07
20-600-55800	DUES AND SUBSCRIPTIONS-WATER	1,500.00	1,500.00	0.00	0.00	1,500.00
20-600-55850	EQUIPMENT RENTAL-WATER	5,000.00	5,000.00	63.93	2,067.60	2,932.40
20-600-56000	INSURANCE-WATER	30,000.00	30,000.00	2,433.34	18,046.65	11,953.35
20-600-56400	PROFESSIONAL-WATER	257,400.00	257,400.00	1,102.00	205,503.47	51,896.53
20-600-56950	TRAINING & EDUCATION-WATER	1,700.00	1,700.00	0.00	0.00	1,700.00
20-600-57400	EQUIPMENT/SOFTWARE CONTRACTS-WAT	31,700.00	31,700.00	0.00	12,075.94	19,624.06
20-600-62000	UTILITIES ELECTRIC-WATER	130,000.00	130,000.00	17,149.38	109,943.46	20,056.54
20-600-70000	VEHICLE EXPENSE FUEL-WATER	16,000.00	16,000.00	490.19	2,099.58	13,900.42
20-600-70100	EQUIPMENT FUEL-WATER	2,500.00	2,500.00	0.00	0.00	2,500.00
20-600-71000	VEHICLE REPAIR & MAINT-WATER	10,050.00	10,050.00	241.84	2,700.61	7,349.39
20-600-71100	EQUIPMENT REPAIR & MAINT-WATER	10,000.00	10,000.00	0.00	78.48	9,921.52
20-600-75000	VEHICLE LEASE-WATER	40,000.00	40,000.00	7,102.82	37,063.51	2,936.49
20-600-75100	EQUIPMENT LEASE-WATER	12,781.00	12,781.00	1,059.73	7,418.11	5,362.89
20-600-90000	SALARIES-WATER	612,092.06	612,092.06	39,862.70	267,909.84	344,182.22
20-600-90500	SALARIES OVERTIME-WATER	12,500.00	12,500.00	763.14	5,146.54	7,353.46
20-600-91500	PAYROLL TAXES-WATER	39,345.41	39,345.41	3,061.84	20,176.13	19,169.28
20-600-92000	RETIREMENT-WATER	45,220.10	45,220.10	1,514.11	24,091.23	21,128.87
20-600-92500	UNIFORMS-WATER	2,800.00	2,800.00	53.52	1,174.06	1,625.94
20-600-93000	GROUP INSURANCE-WATER	74,280.80	74,280.80	2,225.96	37,547.88	36,732.92
20-600-95100	CAPITAL ASSET EXP-WATER	105,000.00	105,000.00	0.00	-6,393.01	111,393.01
20-600-95500	CAPITAL ASSET EQUIPMENT-WATER	24,100.00	24,100.00	0.00	0.00	24,100.00
20-600-96000	PRINCIPAL EXPENSE-WATER	90,000.00	90,000.00	0.00	92,500.00	-2,500.00
20-600-96200	INTEREST EXPENSE-WATER	10,644.00	10,644.00	0.00	7,580.45	3,063.55
20-600-96400	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	0.00	375.00	1,125.00
20-600-97100	BAD DEBT EXPENSE-WATER	3,000.00	3,000.00	0.00	0.00	3,000.00
	Department: 600 - Water Total:	**2,060,193.47**	**2,060,193.47**	**89,678.00**	**1,098,764.83**	**961,428.64**
Department: 700 - Sewer						
20-700-57200	RECYCLE CENTER EXPENSE	5,000.00	0.00	0.00	0.00	0.00
20-700-50000	CHEMICALS-SEWER	2,000.00	2,000.00	0.00	0.00	2,000.00
20-700-50130	SUPPLIES-SEWER	7,000.00	7,000.00	303.39	4,096.29	2,903.71
20-700-50350	PERMIT FEES-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00
20-700-50500	BUILDING MAINTENANCE-SEWER	1,500.00	1,500.00	0.00	4,606.56	-3,106.56
20-700-50550	CUSTODIAL SUPPLIES-SEWER	1,000.00	1,000.00	0.00	80.96	919.04
20-700-50600	MISCELLANEOUS EXPENSE-SEWER	23,380.10	23,380.10	0.00	23,380.10	0.00
20-700-50700	OFFICE SUPPLIES-SEWER	3,500.00	3,500.00	136.35	973.69	2,526.31
20-700-50750	POSTAGE-SEWER	14,000.00	14,000.00	1,180.04	7,828.85	6,171.15
20-700-51000	REPAIRS AND MAINTENANCE-SEWER	80,000.00	80,000.00	19,804.36	44,608.59	35,391.41
20-700-51025	NEW INFRASTRUCTURE EXPENSE-SEWER	50,000.00	50,000.00	1,843.13	3,499.28	46,500.72
20-700-51030	GENERATOR REPAIRS & MAINT-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00

Income Statement

For Fiscal: 2026 Period Ending: 0

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
20-700-51050	I&I EXPENSE-SEWER	30,000.00	35,000.00	0.00	1,040.96	33,959.04
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEWER	7,000.00	7,000.00	0.00	5,891.67	1,108.33
20-700-55100	HOOK UP EXPENSE-SEWER	100.00	100.00	0.00	0.00	100.00
20-700-55200	ADVERTISING-SEWER	750.00	750.00	0.00	100.00	650.00
20-700-55400	AUDIT EXPENSE-SEWER	6,000.00	6,000.00	0.00	0.00	6,000.00
20-700-55500	BANK/CREDIT CARD FEES-SEWER	60,000.00	60,000.00	0.00	31,047.10	28,952.90
20-700-55800	DUES AND SUBSCRIPTIONS-SEWER	200.00	200.00	0.00	0.00	200.00
20-700-55850	EQUIPMENT RENTAL-SEWER	2,600.00	2,600.00	63.93	1,381.52	1,218.48
20-700-56000	INSURANCE-SEWER	51,450.00	51,450.00	2,433.34	21,583.28	29,866.72
20-700-56200	LEGAL-SEWER	5,000.00	5,000.00	0.00	92.45	4,907.55
20-700-56300	PERMIT FEES-SEWER	2,000.00	0.00	0.00	0.00	0.00
20-700-56400	PROFESSIONAL-SEWER	100,000.00	100,000.00	7,984.50	47,134.82	52,865.18
20-700-56500	SAFETY PROGRAM-SEWER	200.00	200.00	0.00	0.00	200.00
20-700-56950	TRAINING & EDUCATION-SEWER	1,500.00	1,500.00	0.00	0.00	1,500.00
20-700-57400	EQUIPMENT/SOFTWARE CONTRACTS-SEW	20,000.00	20,000.00	0.00	9,815.04	10,184.96
20-700-58000	SPRINGFIELD SEWER CHARGES-SEWER	658,000.00	658,000.00	240,888.24	538,113.60	119,886.40
20-700-62000	UTILITIES ELECTRIC-SEWER	88,000.00	88,000.00	9,810.10	63,827.81	24,172.19
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	16,000.00	16,000.00	490.21	1,936.72	14,063.28
20-700-70100	EQUIPMENT FUEL-SEWER	6,000.00	6,000.00	0.00	3,416.73	2,583.27
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	10,500.00	10,500.00	241.84	2,961.73	7,538.27
20-700-71100	EQUIPMENT REPAIR & MAINT-SEWER	8,500.00	8,500.00	32.34	274.93	8,225.07
20-700-75000	VEHICLE LEASE-SEWER	40,000.00	40,000.00	7,102.82	37,063.51	2,936.49
20-700-75100	EQUIPMENT LEASE-SEWER	12,000.00	12,000.00	1,059.74	7,418.18	4,581.82
20-700-79000	PROPERTY EASEMENT-SEWER	25,000.00	25,000.00	0.00	0.00	25,000.00
20-700-90000	SALARIES-SEWER	638,223.25	638,223.25	53,927.48	360,225.80	277,997.45
20-700-90500	SALARIES OVERTIME-SEWER	16,000.00	16,000.00	2,958.59	8,782.79	7,217.21
20-700-91500	PAYROLL TAXES-SEWER	49,589.08	49,589.08	4,230.00	27,247.12	22,341.96
20-700-92000	RETIREMENT-SEWER	53,177.97	53,177.97	2,312.11	33,339.85	19,838.12
20-700-92500	UNIFORMS-SEWER	2,300.00	2,300.00	53.52	1,196.73	1,103.27
20-700-93000	GROUP INSURANCE-SEWER	114,760.80	114,760.80	3,687.10	52,506.24	62,254.56
20-700-95100	CAPITAL ASSET EXP-SEWER	6,865,315.00	6,865,315.00	0.00	241,795.13	6,623,519.87
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	24,100.00	24,100.00	26,619.76	81,931.66	-57,831.66
20-700-96000	PRINCIPAL EXPENSE-SEWER	252,500.00	252,500.00	0.00	217,470.28	35,029.72
20-700-96200	INTEREST EXPENSE-SEWER	172,304.00	172,304.00	0.00	58,330.44	113,973.56
20-700-96400	FISCAL AGENT FEES-SEWER	1,700.00	1,700.00	0.00	375.00	1,325.00
20-700-97100	BAD DEBT EXPENSE-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00
	Department: 700 - Sewer Total:	**9,537,150.20**	**9,535,150.20**	**387,162.89**	**1,945,375.41**	**7,589,774.79**
	Expense Total:	**11,597,343.67**	**11,595,343.67**	**476,840.89**	**3,044,140.24**	**8,551,203.43**
	Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-303,742.67**	**-301,742.67**	**-91,007.77**	**955,137.53**	

Fund: 30 - PARKS FUND

Revenue

Department: 800 - Parks

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-40000	ADVERTISING REVENUE (PARKS)	22,000.00	22,000.00	848.86	6,946.78	15,053.22
30-800-40400	CONCESSION INCOME	37,000.00	37,000.00	8,935.50	17,170.95	19,829.05
30-800-40500	DONATIONS	4,800.00	4,800.00	0.00	0.00	4,800.00
30-800-40600	FACILITY INCOME	45,000.00	45,000.00	1,899.00	32,122.00	12,878.00
30-800-40650	FITNESS CENTER INCOME	68,000.00	68,000.00	5,566.44	50,931.35	17,068.65
30-800-40800	MISCELLANEOUS INCOME-PKS	2,800.00	2,800.00	0.00	72.00	2,728.00
30-800-40900	PARK PERMIT FEES-PKS	14,000.00	14,000.00	400.00	7,600.00	6,400.00
30-800-40950	SWIM POOL INCOME	135,000.00	135,000.00	27,087.00	55,489.50	79,510.50
30-800-41300	FRANCHISE MOBILE PHONE TOWER	15,900.00	15,900.00	1,339.34	9,293.30	6,606.70
30-800-43000	INTEREST INCOME-PKS	1,000.00	1,000.00	0.00	1,551.51	-551.51
30-800-45300	TAX REAL ESTATE-PKS	74,218.00	74,218.00	261.54	73,165.64	1,052.36
30-800-45400	TAX SALES & USE REVENUES-PKS	390,000.00	390,000.00	34,340.36	241,715.25	148,284.75
30-800-45500	TAX SALES CAP IMP-PKS	300,000.00	300,000.00	24,808.66	174,900.51	125,099.49
30-800-46000	TRANSFER FROM GCG	0.00	0.00	0.00	170,000.00	-170,000.00
30-800-47000	ADULT PROGRAMS-PKS	2,400.00	2,400.00	-1,005.00	-490.00	2,890.00
30-800-47100	YOUTH PROGRAMS-PKS	1,700.00	1,700.00	0.00	-85.00	1,785.00

Income Statement

For Fiscal: 2026 Period Ending: 0

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-47200	YOUTH CAMP-PKS	100,000.00	100,000.00	26,465.00	56,420.00	43,580.00
30-800-47300	YOUTH SPORTS-PKS	40,000.00	40,000.00	2,962.00	24,312.00	15,688.00
30-800-48000	FREEDOM FEST INCOME	8,000.00	8,000.00	-80.00	15,428.00	-7,428.00
30-800-48100	SPECIAL EVENT INCOME	2,000.00	2,000.00	12.00	2,206.00	-206.00
30-800-48200	SHIRT INCOME	50.00	50.00	0.00	0.00	50.00
30-800-49000	CAPITAL ASSET SALES-PKS	20,000.00	20,000.00	0.00	9,650.00	10,350.00
	Department: 800 - Parks Total:	**1,283,868.00**	**1,283,868.00**	**133,840.70**	**948,399.79**	**335,468.21**
	Revenue Total:	**1,283,868.00**	**1,283,868.00**	**133,840.70**	**948,399.79**	**335,468.21**

Expense

Department: 800 - Parks

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-50000	CHEMICALS-PKS	18,000.00	18,000.00	1,174.46	1,576.88	16,423.12
30-800-50110	SUPPLIES GROUNDS-PKS	1,500.00	1,500.00	35.99	1,378.57	121.43
30-800-50130	SUPPLIES GENERAL-PKS	3,000.00	3,000.00	162.89	1,239.97	1,760.03
30-800-50140	SUPPLIES AQUATIC-PKS	6,500.00	6,500.00	1,576.31	3,673.84	2,826.16
30-800-50150	SUPPLIES SPORTS SHIRTS-PKS	7,000.00	7,000.00	0.00	3,607.95	3,392.05
30-800-50170	SUPPLIES SPECIAL ACTIVITY-PKS	7,000.00	7,000.00	0.00	546.94	6,453.06
30-800-50175	SUPPLIES YOUTH PROGRAM-PKS	1,000.00	1,000.00	0.00	0.00	1,000.00
30-800-50177	SUPPLIES YOUTH CAMP-PKS	6,700.00	6,700.00	1,357.65	2,984.45	3,715.55
30-800-50180	SUPPLIES SPORTS-PKS	5,500.00	5,500.00	0.00	557.58	4,942.42
30-800-50190	TREE CITY USA-PKS	500.00	500.00	0.00	0.00	500.00
30-800-50200	CONCESSIONS-PKS	22,000.00	22,000.00	1,418.00	7,139.45	14,860.55
30-800-50400	FITNESS CENTER EXPENSE-PKS	3,500.00	3,500.00	0.00	177.79	3,322.21
30-800-50450	FREEDOM FEST EXPENSE-PKS	22,600.00	22,600.00	1,125.40	19,435.19	3,164.81
30-800-50500	BUILDING MAINTENANCE-PKS	24,000.00	24,000.00	2,004.41	22,137.99	1,862.01
30-800-50550	CUSTODIAL SUPPLIES-PKS	5,000.00	5,000.00	689.52	2,594.01	2,405.99
30-800-50600	MISCELLANEOUS EXPENSE-PKS	2,062.95	2,062.95	0.00	2,062.95	0.00
30-800-50700	OFFICE SUPPLIES-PKS	2,300.00	2,300.00	379.02	603.69	1,696.31
30-800-50750	POSTAGE-PKS	75.00	75.00	0.00	12.60	62.40
30-800-51000	REPAIRS AND MAINTENANCE-PKS	5,200.00	5,200.00	52.00	10,080.41	-4,880.41
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	3,500.00	3,500.00	2,499.99	3,317.68	182.32
30-800-55200	ADVERTISING-PKS	3,500.00	3,500.00	0.00	3,610.45	-110.45
30-800-55400	AUDIT EXPENSE-PKS	1,000.00	1,000.00	0.00	0.00	1,000.00
30-800-55500	BANK/CREDIT CARD FEES-PKS	4,000.00	4,000.00	0.00	2,069.00	1,931.00
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	3,700.00	3,700.00	936.00	3,560.40	139.60
30-800-55850	EQUIPMENT RENTAL-PKS	7,035.00	7,035.00	61.67	2,057.65	4,977.35
30-800-56000	INSURANCE-PKS	56,500.00	56,500.00	7,003.17	59,706.68	-3,206.68
30-800-56400	PROFESSIONAL-PKS	6,000.00	6,000.00	1,033.50	4,008.80	1,991.20
30-800-56500	SAFETY PROGRAM-PKS	2,500.00	2,500.00	176.90	2,875.16	-375.16
30-800-56950	TRAINING & EDUCATION-PKS	6,100.00	6,100.00	0.00	669.50	5,430.50
30-800-57400	EQUIPMENT/SOFTWARE CONTRACTS-PKS	16,000.00	16,000.00	0.00	11,554.34	4,445.66
30-800-62000	UTILITIES ELECTRIC-PKS	77,500.00	77,500.00	5,043.91	40,572.89	36,927.11
30-800-71000	VEHICLE REPAIR & MAINT-PKS	0.00	63,000.00	6,409.97	35,170.94	27,829.06
30-800-75000	VEHICLE LEASE-PKS	63,000.00	0.00	0.00	0.00	0.00
30-800-90000	SALARIES-PKS	310,643.31	310,643.31	23,092.28	164,577.01	146,066.30
30-800-90500	SALARIES OVERTIME-PKS	5,000.00	5,000.00	469.47	1,023.31	3,976.69
30-800-91000	SALARIES SEASONAL-PKS	270,000.00	270,000.00	53,387.55	133,659.24	136,340.76
30-800-91500	PAYROLL TAXES-PKS	45,592.81	45,592.81	5,855.89	22,453.91	23,138.90
30-800-92000	RETIREMENT-PKS	37,572.56	37,572.56	385.71	12,268.19	25,304.37
30-800-93000	GROUP INSURANCE-PKS	81,516.60	81,516.60	1,344.39	19,196.28	62,320.32
30-800-95100	CAPITAL ASSET EXP-PKS	131,290.00	131,290.00	0.00	22,531.91	108,758.09
30-800-95500	CAPITAL ASSET EQUIPMENT-PKS	42,414.00	42,414.00	0.00	0.00	42,414.00
30-800-96000	PRINCIPAL EXPENSE-PKS	250,000.00	250,000.00	0.00	250,000.00	0.00
30-800-96200	INTEREST EXPENSE-PKS	60,257.00	60,257.00	0.00	31,969.98	28,287.02

Income Statement

For Fiscal: 2026 Period Ending: 0

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-96400	FISCAL AGENT FEES	1,500.00	1,500.00	0.00	2,250.00	-750.00
	Department: 800 - Parks Total:	**1,629,559.23**	**1,629,559.23**	**117,676.05**	**908,913.58**	**720,645.65**
	Expense Total:	**1,629,559.23**	**1,629,559.23**	**117,676.05**	**908,913.58**	**720,645.65**
	Fund: 30 - PARKS FUND Surplus (Deficit):	**-345,691.23**	**-345,691.23**	**16,164.65**	**39,486.21**	
	Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**-65,550.02**	**1,066,491.76**	

Group Summary

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - GENERAL FUND					
Revenue					
100 - General Government	2,232,982.00	2,232,982.00	169,209.81	1,236,951.38	996,030.62
200 - Law	374,300.00	374,300.00	10,097.40	70,085.10	304,214.90
250 - Court	95,000.00	95,000.00	6,898.95	50,662.24	44,337.76
300 - Streets	362,400.00	362,400.00	33,135.00	304,733.82	57,666.18
400 - Planning & Development	70,100.00	70,100.00	2,801.78	95,242.62	-25,142.62
500 - Emergency Management	8,500.00	8,500.00	0.00	0.00	8,500.00
Revenue Total:	**3,143,282.00**	**3,143,282.00**	**222,142.94**	**1,757,675.16**	**1,385,606.84**
Expense					
100 - General Government	459,952.71	459,952.71	43,215.76	341,365.98	118,586.73
200 - Law	1,443,574.20	1,443,574.20	97,893.87	756,087.03	687,487.17
250 - Court	145,024.46	145,024.46	9,749.29	81,686.00	63,338.46
300 - Streets	455,422.97	460,422.97	19,820.28	228,969.86	231,453.11
400 - Planning & Development	540,270.22	540,270.22	36,523.64	249,156.66	291,113.56
450 - Economic Development	11,000.00	11,000.00	78.00	12,146.00	-1,146.00
500 - Emergency Management	23,000.00	23,000.00	5,569.00	16,395.61	6,604.39
Expense Total:	**3,078,244.56**	**3,083,244.56**	**212,849.84**	**1,685,807.14**	**1,397,437.42**
Fund: 10 - GENERAL FUND Surplus (Deficit):	**65,037.44**	**60,037.44**	**9,293.10**	**71,868.02**	**-11,830.58**
Fund: 20 - WATER AND SEWER FUND					
Revenue					
600 - Water	2,147,836.50	2,147,836.50	166,956.79	1,148,180.91	999,655.59
700 - Sewer	9,145,764.50	9,145,764.50	218,876.33	2,851,096.86	6,294,667.64
Revenue Total:	**11,293,601.00**	**11,293,601.00**	**385,833.12**	**3,999,277.77**	**7,294,323.23**
Expense					
600 - Water	2,060,193.47	2,060,193.47	89,678.00	1,098,764.83	961,428.64
700 - Sewer	9,537,150.20	9,535,150.20	387,162.89	1,945,375.41	7,589,774.79
Expense Total:	**11,597,343.67**	**11,595,343.67**	**476,840.89**	**3,044,140.24**	**8,551,203.43**
Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-303,742.67**	**-301,742.67**	**-91,007.77**	**955,137.53**	**-1,256,880.20**
Fund: 30 - PARKS FUND					
Revenue					
800 - Parks	1,283,868.00	1,283,868.00	133,840.70	948,399.79	335,468.21
Revenue Total:	**1,283,868.00**	**1,283,868.00**	**133,840.70**	**948,399.79**	**335,468.21**
Expense					
800 - Parks	1,629,559.23	1,629,559.23	117,676.05	908,913.58	720,645.65
Expense Total:	**1,629,559.23**	**1,629,559.23**	**117,676.05**	**908,913.58**	**720,645.65**
Fund: 30 - PARKS FUND Surplus (Deficit):	**-345,691.23**	**-345,691.23**	**16,164.65**	**39,486.21**	**-385,177.44**
Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**-65,550.02**	**1,066,491.76**	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10 - GENERAL FUND	65,037.44	60,037.44	9,293.10	71,868.02	-11,830.58
20 - WATER AND SEWER FUN	-303,742.67	-301,742.67	-91,007.77	955,137.53	-1,256,880.20
30 - PARKS FUND	-345,691.23	-345,691.23	16,164.65	39,486.21	-385,177.44
Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**-65,550.02**	**1,066,491.76**	

City of Willard, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 07/31/2026

Item # 3B.

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 10 - GENERAL FUND									
Revenue									
10-100-40800	MISCELLANEOUS INCOME-GCG	2,525.00	997.02	-1,527.98	-60.51%	6,562.32	2,477.11	-4,085.21	-62.25%
10-100-40850	CONVENIENCE FEE-GCG	14.36	9,852.73	9,838.37	68,512.33%	541.92	20,524.46	19,982.54	3,687.36%
10-100-40980	VETERAN'S MEMORIAL	0.00	0.00	0.00	0.00%	1,380.00	0.00	-1,380.00	-100.00%
10-100-41000	FRANCHISE CABLE TV	2,029.06	0.00	-2,029.06	-100.00%	7,184.75	3,507.86	-3,676.89	-51.18%
10-100-41100	FRANCHISE ELECTRIC	29,671.91	34,316.58	4,644.67	15.65%	184,842.08	176,087.98	-8,754.10	-4.74%
10-100-41200	FRANCHISE GAS	2,610.25	2,773.89	163.64	6.27%	44,045.35	45,474.48	1,429.13	3.24%
10-100-41300	FRANCHISE MOBILE PHONE LEASE	1,171.28	2,371.28	1,200.00	102.45%	55,606.60	58,490.54	2,883.94	5.19%
10-100-43000	INTEREST INCOME-GCG	15,155.80	0.00	-15,155.80	-100.00%	66,204.34	53,607.47	-12,596.87	-19.03%
10-100-44100	MERCHANTS LICENSES	350.00	150.00	-200.00	-57.14%	5,915.00	3,000.00	-2,915.00	-49.28%
10-100-44110	BUILDING PERMITS	0.00	0.00	0.00	0.00%	0.00	-100.00	-100.00	0.00%
10-100-45300	TAX REAL ESTATE-GCG	84.64	875.55	790.91	934.44%	244,878.44	243,530.87	-1,347.57	-0.55%
10-100-45400	TAX SALES & USE REVENUES-GCG	81,865.94	91,639.73	9,773.79	11.94%	584,024.99	606,062.72	22,037.73	3.77%
10-100-45500	TAX SALES CAP IMP-GCG	27,567.76	26,233.03	-1,334.73	-4.84%	191,338.84	194,287.89	2,949.05	1.54%
10-100-46000	TRANSFER FROM GCG	0.00	0.00	0.00	0.00%	0.00	-170,000.00	-170,000.00	0.00%
10-200-42000	GRANT REVENUES-LAW	0.00	1,192.46	1,192.46	0.00%	2,469.61	2,692.46	222.85	9.02%
10-200-44120	POLICE FACILITY FEES	700.00	350.00	-350.00	-50.00%	9,100.00	6,691.00	-2,409.00	-26.47%
10-200-44520	LAW OTHER INCOME-LAW	18.00	207.43	189.43	1,052.39%	571.00	705.97	134.97	23.64%
10-200-45100	LAW ENFORCEMENT SALES TAX	8,524.57	8,347.51	-177.06	-2.08%	60,826.14	59,995.67	-830.47	-1.37%
10-250-44500	TRAFFIC FINES-COURT	10,226.63	6,514.45	-3,712.18	-36.30%	57,701.64	48,364.87	-9,336.77	-16.18%
10-250-44510	OTHER FINES-COURT	143.50	384.50	241.00	167.94%	2,435.26	2,297.37	-137.89	-5.66%
10-300-42000	GRANT REVENUES-STREETS	25.90	0.00	-25.90	-100.00%	10,017.16	0.00	-10,017.16	-100.00%
10-300-44110	STREET APPROACH/GUTTER/INSPECT	100.00	50.00	-50.00	-50.00%	1,200.00	900.00	-300.00	-25.00%
10-300-44120	STREET CAPACITY FEES	0.00	0.00	0.00	0.00%	50.00	50.00	0.00	0.00%
10-300-45410	TAX MOTOR VEHICLE	31,517.71	33,085.00	1,567.29	4.97%	208,222.90	221,922.62	13,699.72	6.58%
10-300-45450	TAX COUNTY ROAD & BRIDGE	0.00	0.00	0.00	0.00%	45,789.81	81,861.20	36,071.39	78.78%
10-400-40930	PLANNING AND ZONING	0.00	75.00	75.00	0.00%	0.00	250.00	250.00	0.00%
10-400-42000	GRANT REVENUES-P&D	0.00	0.00	0.00	0.00%	0.00	47,184.48	47,184.48	0.00%
10-400-44110	PLANNING/DEV BUILDING FEES	3,984.68	2,726.78	-1,257.90	-31.57%	35,045.07	43,295.14	8,250.07	23.54%
10-400-44120	ZONING FEES	300.00	0.00	-300.00	-100.00%	2,950.00	4,513.00	1,563.00	52.98%
	Revenue Total:	**218,586.99**	**222,142.94**	**3,555.95**	**1.63%**	**1,828,903.22**	**1,757,675.16**	**-71,228.06**	**-3.89%**
Expense									
10-100-50130	SUPPLIES-GEN	65.95	36.80	29.15	44.20%	314.24	4,699.24	-4,385.00	-1,395.43%
10-100-50310	VETERANS MEMORIAL EXPENSE-GEN	50.00	0.00	50.00	100.00%	547.75	420.00	127.75	23.32%
10-100-50500	BUILDING MAINTENANCE-GEN	8.95	281.46	-272.51	-3,044.80%	1,277.20	1,559.03	-281.83	-22.07%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-100-50550	SUPPLIES CUSTODIAL-GEN	33.95	432.53	-398.58	-1,174.02%	324.71	518.57	-193.86	-59.70%
10-100-50600	MISCELLANEOUS EXPENSE-GEN	0.00	0.00	0.00	0.00%	0.00	13,253.01	-13,253.01	0.00%
10-100-50700	SUPPLIES OFFICE-GEN	1,791.95	3,335.08	-1,543.13	-86.11%	10,805.92	7,979.68	2,826.24	26.15%
10-100-50750	POSTAGE-GEN	42.91	365.15	-322.24	-750.97%	1,316.09	924.92	391.17	29.72%
10-100-51000	REPAIRS AND MAINTENANCE-GEN	0.00	0.00	0.00	0.00%	0.00	100.00	-100.00	0.00%
10-100-52000	SUPPLIES SMALL EQUIPMENT-GEN	0.00	314.17	-314.17	0.00%	715.43	1,412.44	-697.01	-97.43%
10-100-55200	ADVERTISING EXPENSE-GEN	72.17	490.00	-417.83	-578.95%	914.14	4,397.30	-3,483.16	-381.03%
10-100-55400	AUDIT EXPENSE-GEN	4,970.00	0.00	4,970.00	100.00%	4,970.00	18,000.00	-13,030.00	-262.17%
10-100-55500	BANK/CREDIT CARD FEES-GEN	70.42	155.89	-85.47	-121.37%	639.21	1,280.55	-641.34	-100.33%
10-100-55600	CONTRACT LABOR-GEN	285.00	0.00	285.00	100.00%	485.30	0.00	485.30	100.00%
10-100-55800	DUES AND SUBSCRIPTIONS-GEN	0.00	0.00	0.00	0.00%	1,806.60	3,880.14	-2,073.54	-114.78%
10-100-55850	EQUIPMENT RENTAL/LEASE-GEN	0.00	75.02	-75.02	0.00%	375.15	592.98	-217.83	-58.06%
10-100-55900	ELECTION EXPENSE-GEN	0.00	0.00	0.00	0.00%	5,662.77	10,979.60	-5,316.83	-93.89%
10-100-56000	INSURANCE-GEN	412.39	9,898.30	-9,485.91	-2,300.23%	5,018.46	70,090.85	-65,072.39	-1,296.66%
10-100-56200	LEGAL EXPENSE-GEN	2,209.35	0.00	2,209.35	100.00%	15,556.73	0.00	15,556.73	100.00%
10-100-56400	PROFESSIONAL FEES-GEN	362.52	9,056.77	-8,694.25	-2,398.28%	3,064.52	46,238.22	-43,173.70	-1,408.82%
10-100-56500	SAFETY PROGRAM-GEN	0.00	0.00	0.00	0.00%	141.52	377.49	-235.97	-166.74%
10-100-56900	TRAVEL EXPENSE-GEN	0.00	0.00	0.00	0.00%	572.07	0.00	572.07	100.00%
10-100-56910	TRAVEL EXPENSE-FIN	0.00	0.00	0.00	0.00%	1,095.75	0.00	1,095.75	100.00%
10-100-56940	TRAINING/EDUCATION-ELECTED OFFI	0.00	0.00	0.00	0.00%	105.00	0.00	105.00	100.00%
10-100-56950	TRAINING/EDUCATION-GEN	0.00	0.00	0.00	0.00%	479.50	0.00	479.50	100.00%
10-100-56960	TRAINING/EDUCATION-FIN	0.00	0.00	0.00	0.00%	825.00	5,080.95	-4,255.95	-515.87%
10-100-57400	EQUIPMENT/SOFTWARE MAINT CON	259.31	98.37	160.94	62.06%	11,773.31	14,627.03	-2,853.72	-24.24%
10-100-61000	TELEPHONE-GEN	317.50	0.00	317.50	100.00%	1,804.00	0.00	1,804.00	100.00%
10-100-61050	INTERNET SERVICES-GEN	499.42	0.00	499.42	100.00%	2,001.64	0.00	2,001.64	100.00%
10-100-62000	UTILITIES ELECTRIC-GEN	1,080.41	1,531.94	-451.53	-41.79%	4,054.61	11,257.69	-7,203.08	-177.65%
10-100-62100	UTILITIES GAS-GEN	59.51	0.00	59.51	100.00%	1,140.87	0.00	1,140.87	100.00%
10-100-62300	UTILITIES OTHER-GEN	125.86	0.00	125.86	100.00%	797.76	0.00	797.76	100.00%
10-100-71000	VEHICLE REPAIR & MAINT-GCG	0.00	0.00	0.00	0.00%	134.20	0.00	134.20	100.00%
10-100-75000	VEHICLE LEASE-GENERAL	0.00	0.00	0.00	0.00%	1,298.04	0.00	1,298.04	100.00%
10-100-90000	SALARIES	12,999.05	14,515.24	-1,516.19	-11.66%	94,391.12	88,799.28	5,591.84	5.92%
10-100-90500	SALARIES-OVERTIME	139.02	4.41	134.61	96.83%	1,044.77	78.72	966.05	92.47%
10-100-91500	PAYROLL TAXES	957.55	1,093.99	-136.44	-14.25%	6,910.17	6,539.59	370.58	5.36%
10-100-92000	RETIREMENT	708.13	746.73	-38.60	-5.45%	5,675.81	5,772.89	-97.08	-1.71%
10-100-93000	GROUP INSURANCE	1,637.14	783.91	853.23	52.12%	10,869.74	9,139.58	1,730.16	15.92%
10-100-95100	CAPITAL ASSET EXPENSE-GEN	0.00	0.00	0.00	0.00%	6,586.00	8,538.52	-1,952.52	-29.65%
10-100-95500	CAPITAL ASSET EXPENSE EQUIPMENT-	0.00	0.00	0.00	0.00%	22,162.43	4,827.71	17,334.72	78.22%
10-100-97380	TRANSFER TO PARKS	0.00	0.00	0.00	0.00%	135,000.00	0.00	135,000.00	100.00%
10-200-50130	SUPPLIES-LAW	86.30	35.00	51.30	59.44%	1,834.15	2,809.12	-974.97	-53.16%
10-200-50300	DARE PROGRAM-LAW	0.00	687.17	-687.17	0.00%	0.00	703.63	-703.63	0.00%
10-200-50500	BUILDING MAINTENANCE-LAW	0.00	0.00	0.00	0.00%	1,022.58	504.51	518.07	50.66%
10-200-50550	SUPPLIES CUSTODIAL-LAW	38.59	102.93	-64.34	-166.73%	45.62	418.28	-372.66	-816.88%

Prior-Year Comparative Income Statement — **For the Period Ending 07/31/2026**

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-200-50600	MISCELLANEOUS EXPENSE-LAW	0.00	0.00	0.00	0.00%	0.00	1,281.47	-1,281.47	0.00%
10-200-50700	SUPPLIES OFFICE-LAW	93.88	145.23	-51.35	-54.70%	704.55	371.77	332.78	47.23%
10-200-50750	POSTAGE-LAW	2.15	1.06	1.09	50.70%	34.77	26.56	8.21	23.61%
10-200-51000	REPAIRS & MAINTENANCE-LAW	0.00	0.00	0.00	0.00%	0.00	16.03	-16.03	0.00%
10-200-52000	SUPPLIES SMALL EQUIPMENT/AMMO	74.00	0.00	74.00	100.00%	2,547.13	265.79	2,281.34	89.57%
10-200-55600	CONTRACT LABOR-LAW	15.00	0.00	15.00	100.00%	120.00	0.00	120.00	100.00%
10-200-55800	DUES & SUBSCRIPTIONS-LAW	25.00	0.00	25.00	100.00%	589.95	504.95	85.00	14.41%
10-200-55850	EQUIPMENT RENTAL/LEASE-LAW	0.00	131.03	-131.03	0.00%	655.10	1,035.66	-380.56	-58.09%
10-200-56000	INSURANCE-LAW	3,865.87	0.00	3,865.87	100.00%	25,741.54	13,776.90	11,964.64	46.48%
10-200-56200	LEGAL EXPENSE-LAW	0.00	0.00	0.00	0.00%	448.50	0.00	448.50	100.00%
10-200-56400	PROFESSIONAL FEES-LAW	5,861.50	4,154.00	1,707.50	29.13%	40,591.65	34,166.25	6,425.40	15.83%
10-200-56500	SAFETY PROGRAM-LAW	0.00	0.00	0.00	0.00%	444.89	0.00	444.89	100.00%
10-200-56900	TRAVEL EXPENSE-LAW	0.00	0.00	0.00	0.00%	1,036.41	0.00	1,036.41	100.00%
10-200-56950	TRAINING & EDUCATION-LAW	0.00	0.00	0.00	0.00%	5,145.00	4,684.79	460.21	8.94%
10-200-57400	EQUIPMENT/SOFTWARE MAINT CON	0.00	285.00	-285.00	0.00%	3,486.08	6,299.69	-2,813.61	-80.71%
10-200-61000	TELEPHONE-LAW	460.14	0.00	460.14	100.00%	2,176.62	0.00	2,176.62	100.00%
10-200-61050	INTERNET SERVICES-LAW	3,103.07	0.00	3,103.07	100.00%	8,453.21	0.00	8,453.21	100.00%
10-200-62000	UTILITIES ELECTRIC-LAW	631.22	1,523.39	-892.17	-141.34%	2,342.67	14,097.58	-11,754.91	-501.77%
10-200-62100	UTILITIES GAS-LAW	0.00	0.00	0.00	0.00%	2,121.16	0.00	2,121.16	100.00%
10-200-62300	UTILITIES OTHER-LAW	84.02	0.00	84.02	100.00%	532.39	0.00	532.39	100.00%
10-200-70000	VEHICLE FUEL-LAW	4,709.61	0.00	4,709.61	100.00%	15,943.17	0.00	15,943.17	100.00%
10-200-71000	VEHICLE REPAIR & MAINT-LAW	211.26	664.12	-452.86	-214.36%	4,572.94	2,315.58	2,257.36	49.36%
10-200-71100	EQUIPMENT REPAIR & MAINT-LAW	33.31	0.00	33.31	100.00%	258.31	0.00	258.31	100.00%
10-200-75000	VEHICLE LEASE-LAW	11,366.14	9,987.65	1,378.49	12.13%	19,039.15	47,931.61	-28,892.46	-151.75%
10-200-90000	SALARIES	51,943.59	66,567.65	-14,624.06	-28.15%	390,241.74	457,782.53	-67,540.79	-17.31%
10-200-90500	SALARIES-OVERTIME	518.07	300.75	217.32	41.95%	3,014.56	4,433.77	-1,419.21	-47.08%
10-200-91500	PAYROLL TAXES	3,790.52	5,036.61	-1,246.09	-32.87%	28,412.75	34,088.30	-5,675.55	-19.98%
10-200-92000	RETIREMENT	6,331.87	4,354.61	1,977.26	31.23%	45,405.59	55,299.22	-9,893.63	-21.79%
10-200-92500	UNIFORMS-LAW	173.04	536.82	-363.78	-210.23%	3,378.87	2,300.92	1,077.95	31.90%
10-200-93000	GROUP INSURANCE	7,083.04	3,380.85	3,702.19	52.27%	55,225.01	50,242.60	4,982.41	9.02%
10-200-95500	CAPITAL ASSET EQUIPMENT-LAW	14,569.92	0.00	14,569.92	100.00%	30,073.19	20,729.52	9,343.67	31.07%
10-250-50130	SUPPLIES-COURT	5.00	0.00	5.00	100.00%	49.08	0.00	49.08	100.00%
10-250-50550	CUSTODIAL SUPPLIES-COURT	0.00	0.00	0.00	0.00%	3.29	0.00	3.29	100.00%
10-250-50600	MISCELLANEOUS EXPENSE-COURT	0.00	5.00	-5.00	0.00%	0.00	1,311.47	-1,311.47	0.00%
10-250-50700	OFFICE SUPPLIES-COURT	138.52	22.59	115.93	83.69%	952.28	529.14	423.14	44.43%
10-250-50750	POSTAGE-COURT	47.04	8.54	38.50	81.85%	228.20	297.08	-68.88	-30.18%
10-250-55500	BANK/CREDIT CARD FEES-COURT	46.76	0.00	46.76	100.00%	563.21	829.15	-265.94	-47.22%
10-250-55800	DUES & SUBSCRIPTIONS-COURT	0.00	0.00	0.00	0.00%	153.50	0.00	153.50	100.00%
10-250-55850	EQUIPMENT RENTAL-COURT	0.00	31.72	-31.72	0.00%	41.70	141.97	-100.27	-240.46%
10-250-56000	INSURANCE-COURT	251.97	0.00	251.97	100.00%	2,007.12	1,365.61	641.51	31.96%
10-250-56400	PROFESSIONAL-COURT	951.00	951.00	0.00	0.00%	5,828.00	7,606.98	-1,778.98	-30.52%
10-250-57400	EQUIP/SOFTWARE CONTRACTS-COUR	0.00	0.00	0.00	0.00%	1,153.33	1,483.71	-330.38	-28.65%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

Account	Description	2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-250-61000	TELEPHONE-COURT	72.50	0.00	72.50	100.00%	480.52	0.00	480.52	100.00%
10-250-61050	INTERNET-COURT	419.40	0.00	419.40	100.00%	1,677.60	0.00	1,677.60	100.00%
10-250-62000	UTILITIES-ELECTRIC-COURT	0.00	245.95	-245.95	0.00%	0.00	1,721.65	-1,721.65	0.00%
10-250-80000	COURT AUTOMATION-COURT	464.38	364.76	99.62	21.45%	3,190.59	2,336.40	854.19	26.77%
10-250-81000	CVC FEES	473.02	371.54	101.48	21.45%	3,159.02	2,379.82	779.20	24.67%
10-250-81100	POST FUND-COURT	-6.77	52.11	-58.88	-869.72%	376.27	333.78	42.49	11.29%
10-250-82000	SHERIFF'S RETIREMENT FUND-COURT	0.00	9.00	-9.00	0.00%	9.00	15.00	-6.00	-66.67%
10-250-90000	SALARIES-COURT	5,097.83	6,578.03	-1,480.20	-29.04%	39,669.67	49,068.58	-9,398.91	-23.69%
10-250-90500	SALARIES OVERTIME-COURT	59.43	0.08	59.35	99.87%	229.33	81.06	148.27	64.65%
10-250-91500	PAYROLL TAXES-COURT	387.43	499.39	-111.96	-28.90%	2,997.76	3,706.22	-708.46	-23.63%
10-250-92000	RETIREMENT-COURT	404.41	237.03	167.38	41.39%	3,165.40	3,423.03	-257.63	-8.14%
10-250-93000	GROUP INSURANCE-COURT	617.04	372.55	244.49	39.62%	4,728.40	5,055.35	-326.95	-6.91%
10-250-95500	CAPITAL ASSET EQUIPMENT-COURT	0.00	0.00	0.00	0.00%	3,079.16	0.00	3,079.16	100.00%
10-300-50130	SUPPLIES-STREETS	1,014.01	277.05	736.96	72.68%	9,909.98	9,097.26	812.72	8.20%
10-300-50200	LANDSCAPING-STREETS	0.00	0.00	0.00	0.00%	1,064.86	1,126.49	-61.63	-5.79%
10-300-50500	BUILDING MAINTENANCE-STREETS	59.47	0.00	59.47	100.00%	141.94	627.76	-485.82	-342.27%
10-300-50550	CUSTODIAL SUPPLIES-STREETS	0.00	0.00	0.00	0.00%	78.61	0.00	78.61	100.00%
10-300-50600	MISCELLANEOUS EXPENSE-STREETS	0.00	0.00	0.00	0.00%	0.00	2,062.95	-2,062.95	0.00%
10-300-50700	OFFICE SUPPLIES-STREETS	0.00	0.40	-0.40	0.00%	93.13	60.29	32.84	35.26%
10-300-51000	REPAIRS AND MAINTENANCE-STREET	917.03	5,004.56	-4,087.53	-445.74%	18,315.76	11,192.47	7,123.29	38.89%
10-300-52000	SUPPLIES SMALL EQUIPMENT-STREET	438.30	0.00	438.30	100.00%	3,465.56	2,334.65	1,130.91	32.63%
10-300-55200	ADVERTISING-STREETS	0.00	0.00	0.00	0.00%	219.78	0.00	219.78	100.00%
10-300-55800	DUES AND SUBSCRIPTIONS-STREETS	0.00	0.00	0.00	0.00%	4,064.87	0.00	4,064.87	100.00%
10-300-55850	EQUIPMENT RENTAL-STREETS	0.00	254.91	-254.91	0.00%	115.71	1,100.97	-985.26	-851.49%
10-300-56000	INSURANCE-STREETS	1,335.53	0.00	1,335.53	100.00%	7,622.87	4,666.30	2,956.57	38.79%
10-300-56400	PROFESSIONAL-STREETS	201.75	36.00	165.75	82.16%	2,152.14	4,887.65	-2,735.51	-127.11%
10-300-56500	SAFETY PROGRAM-STREETS	0.00	0.00	0.00	0.00%	20.99	0.00	20.99	100.00%
10-300-56900	TRAVEL EXPENSE-STREETS	33.72	0.00	33.72	100.00%	33.72	0.00	33.72	100.00%
10-300-57200	RECYCLE CENTER EXPENSE-STREETS	0.00	0.00	0.00	0.00%	0.00	1,441.14	-1,441.14	0.00%
10-300-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	584.06	-584.06	0.00%	591.12	5,097.41	-4,506.29	-762.33%
10-300-61000	TELEPHONE-STREETS	90.06	0.00	90.06	100.00%	551.11	0.00	551.11	100.00%
10-300-61050	INTERNET-STREETS	155.81	0.00	155.81	100.00%	678.44	0.00	678.44	100.00%
10-300-61110	STREET LIGHTS STREETS	15,347.21	0.00	15,347.21	100.00%	50,897.03	0.00	50,897.03	100.00%
10-300-62000	UTILITIES ELECTRIC-STREETS	328.74	106.15	222.59	67.71%	1,729.06	6,922.01	-5,192.95	-300.33%
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	1,056.59	4,563.79	-3,507.20	-331.94%	4,887.95	25,982.45	-21,094.50	-431.56%
10-300-70100	EQUIPMENT FUEL-STREETS	60.28	0.00	60.28	100.00%	452.34	0.00	452.34	100.00%
10-300-71000	VEHICLE REPAIR & MAINT-STREETS	665.67	0.00	665.67	100.00%	2,264.22	0.00	2,264.22	100.00%
10-300-71100	EQUIPMENT REPAIR & MAINT-STREET	647.49	0.00	647.49	100.00%	4,836.01	0.00	4,836.01	100.00%
10-300-75000	VEHICLE LEASE-STREETS	3,221.48	0.00	3,221.48	100.00%	11,664.83	0.00	11,664.83	100.00%
10-300-75100	EQUIPMENT LEASE-STREETS	529.87	0.00	529.87	100.00%	3,709.08	1,059.74	2,649.34	71.43%
10-300-90000	SALARIES-STREETS	5,785.36	7,550.85	-1,765.49	-30.52%	49,205.23	43,798.21	5,407.02	10.99%
10-300-90500	SALARIES OVERTIME-STREETS	76.64	179.78	-103.14	-134.58%	1,713.56	1,131.51	582.05	33.97%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-300-91500	PAYROLL TAXES-STREETS	442.99	590.20	-147.21	-33.23%	3,839.71	3,405.02	434.69	11.32%
10-300-92000	RETIREMENT-STREETS	575.66	194.79	380.87	66.16%	4,687.07	3,550.41	1,136.66	24.25%
10-300-92500	UNIFORMS-STREETS	286.20	26.76	259.44	90.65%	607.99	962.44	-354.45	-58.30%
10-300-93000	GROUP INSURANCE-STREETS	823.89	450.98	372.91	45.26%	8,463.17	6,607.90	1,855.27	21.92%
10-300-95100	CAPITAL ASSET EXP-STREETS	0.00	0.00	0.00	0.00%	30,765.89	-3,196.50	33,962.39	110.39%
10-300-95500	CAPITAL ASSET EQUIPMENT-STREETS	13,515.00	0.00	13,515.00	100.00%	31,645.34	95,051.33	-63,405.99	-200.36%
10-400-50130	SUPPLIES-P&D	24.98	27.59	-2.61	-10.45%	414.90	1,284.20	-869.30	-209.52%
10-400-50550	CUSTODIAL SUPPLIES-P&D	0.00	0.00	0.00	0.00%	3.29	0.00	3.29	100.00%
10-400-50600	MISCELLANEOUS EXPENSE-P&D	0.00	0.00	0.00	0.00%	0.00	2,114.45	-2,114.45	0.00%
10-400-50700	OFFICE SUPPLIES-P&D	92.07	0.00	92.07	100.00%	1,074.68	0.00	1,074.68	100.00%
10-400-50750	POSTAGE-P&D	15.12	0.00	15.12	100.00%	69.95	0.00	69.95	100.00%
10-400-51000	REPAIRS & MAINTENANCE-P&D	0.00	0.00	0.00	0.00%	0.00	812.35	-812.35	0.00%
10-400-52000	SUPPLIES SMALL EQUIPMENT-P&D	836.74	0.00	836.74	100.00%	2,380.66	0.00	2,380.66	100.00%
10-400-55200	ADVERTISING-P&D	28.12	47.50	-19.38	-68.92%	850.98	330.82	520.16	61.12%
10-400-55500	BANK/CREDIT CARD FEES-P&D	35.00	70.00	-35.00	-100.00%	35.00	245.00	-210.00	-600.00%
10-400-55600	CONTRACT LABOR-P&D	1,200.00	0.00	1,200.00	100.00%	7,215.00	0.00	7,215.00	100.00%
10-400-55800	DUES AND SUBSCRIPTIONS-P&D	0.00	39.31	-39.31	0.00%	325.00	705.72	-380.72	-117.14%
10-400-55850	EQUIPMENT RENTAL-P&D	0.00	0.00	0.00	0.00%	196.55	0.00	196.55	100.00%
10-400-56000	INSURANCE-P&D	396.70	0.00	396.70	100.00%	2,784.19	1,646.93	1,137.26	40.85%
10-400-56200	LEGAL-P&D	17.50	0.00	17.50	100.00%	3,213.50	0.00	3,213.50	100.00%
10-400-56400	PROFESSIONAL-P&D	26,605.97	16,908.75	9,697.22	36.45%	52,435.03	83,351.71	-30,916.68	-58.96%
10-400-56410	ENGINEERING-P&D	0.00	0.00	0.00	0.00%	236.00	0.00	236.00	100.00%
10-400-56420	SURVEYING-P&D	0.00	0.00	0.00	0.00%	3,000.00	0.00	3,000.00	100.00%
10-400-56900	TRAVEL EXPENSE-P&D	0.00	0.00	0.00	0.00%	450.14	0.00	450.14	100.00%
10-400-56950	TRAINING & EDUCATION-P&D	0.00	0.00	0.00	0.00%	920.00	1,897.60	-977.60	-106.26%
10-400-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	0.00	0.00	0.00%	11,135.19	8,545.20	2,589.99	23.26%
10-400-61000	TELEPHONE-P&D	245.87	318.45	-72.58	-29.52%	1,228.76	2,604.54	-1,375.78	-111.96%
10-400-61050	INTERNET-P&D	499.42	0.00	499.42	100.00%	1,997.64	0.00	1,997.64	100.00%
10-400-70000	VEHICLE EXPENSE FUEL-P&D	227.23	2,538.00	-2,310.77	-1,016.93%	267.67	15,117.60	-14,849.93	-5,547.85%
10-400-71000	VEHICLE REPAIR & MAINT-P&D	299.58	0.00	299.58	100.00%	774.26	0.00	774.26	100.00%
10-400-75000	VEHICLE LEASE-P&D	3,238.52	0.00	3,238.52	100.00%	7,579.86	0.00	7,579.86	100.00%
10-400-90000	SALARIES-P&D	11,675.54	13,794.95	-2,119.41	-18.15%	77,159.71	99,860.88	-22,701.17	-29.42%
10-400-90500	SALARIES OVERTIME-P&D	15.88	0.08	15.80	99.50%	29.88	81.72	-51.84	-173.49%
10-400-91500	PAYROLL TAXES-P&D	856.04	1,036.04	-180.00	-21.03%	5,622.18	7,376.52	-1,754.34	-31.20%
10-400-92000	RETIREMENT-P&D	1,234.79	726.42	508.37	41.17%	8,157.38	10,113.60	-1,956.22	-23.98%
10-400-92500	UNIFORMS-P&D	56.50	73.98	-17.48	-30.94%	240.95	311.91	-70.96	-29.45%
10-400-93000	GROUP INSURANCE-P&D	1,383.16	942.57	440.59	31.85%	10,205.96	12,755.91	-2,549.95	-24.98%
10-400-95500	CAPITAL ASSET EQUIPMENT-P&D	0.00	0.00	0.00	0.00%	7,652.14	0.00	7,652.14	100.00%
10-450-56400	PROFESSIONAL - ECO DEV	0.00	78.00	-78.00	0.00%	0.00	12,146.00	-12,146.00	0.00%

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-500-55600	CONTRACT LABOR-EM	8,928.00	5,569.00	3,359.00	37.62%	17,596.00	16,395.61	1,200.39	6.82%
	Expense Total:	**259,180.01**	**212,849.84**	**46,330.17**	**17.88%**	**1,617,780.73**	**1,685,807.14**	**-68,026.41**	**-4.20%**
	Fund 10 Surplus (Deficit):	**-40,593.02**	**9,293.10**	**49,886.12**	**122.89%**	**211,122.49**	**71,868.02**	**-139,254.47**	**-65.96%**
Fund: 20 - WATER AND SEWER FUND									
Revenue									
20-600-40700	METER REPLACEMENT/ INSTALLATIO	0.00	0.00	0.00	0.00%	1.99	175.00	173.01	8,693.97%
20-600-40750	WATER INFRASTRUCTURE UPGRADE	0.00	0.00	0.00	0.00%	94,841.76	6,573.75	-88,268.01	-93.07%
20-600-40800	MISCELLANEOUS INCOME-WATER	183.65	2,802.60	2,618.95	1,426.05%	1,060.77	3,571.66	2,510.89	236.70%
20-600-40850	CONVENIENCE FEE-WATER	4,857.26	0.00	-4,857.26	-100.00%	28,173.18	30,036.85	1,863.67	6.62%
20-600-40920	PENALTY INCOME-WATER	4,079.08	3,604.72	-474.36	-11.63%	25,201.76	25,212.24	10.48	0.04%
20-600-43000	INTEREST INCOME-WATER	4,808.88	0.00	-4,808.88	-100.00%	28,822.28	22,004.84	-6,817.44	-23.65%
20-600-44100	UTILITY LOCATE FEES	25.00	0.00	-25.00	-100.00%	325.00	25.00	-300.00	-92.31%
20-600-44110	NEW CONSTN METER INSTALLATION	1,300.00	650.00	-650.00	-50.00%	18,898.90	19,500.00	601.10	3.18%
20-600-44120	WATER CAPACITY FEES	1,600.00	800.00	-800.00	-50.00%	21,450.00	15,050.00	-6,400.00	-29.84%
20-600-48510	WATER SALES - CITY COMMERCIAL (W	11,960.36	13,242.48	1,282.12	10.72%	77,712.82	90,187.87	12,475.05	16.05%
20-600-48515	WATER SALES - RURAL COMMERCIAL	1,220.50	1,110.44	-110.06	-9.02%	8,413.05	9,058.16	645.11	7.67%
20-600-48520	WATER SALES - CITY RESIDENTIAL (WA	84,428.54	92,939.95	8,511.41	10.08%	481,435.98	600,232.24	118,796.26	24.68%
20-600-48525	WATER SALES - RURAL RESIDENTIAL (	49,135.78	51,806.60	2,670.82	5.44%	276,207.75	323,813.30	47,605.55	17.24%
20-600-48531	WATER BULK RENTAL FEE	100.00	0.00	-100.00	-100.00%	150.00	600.00	450.00	300.00%
20-600-48535	WATER SALES - BULK	49.09	0.00	-49.09	-100.00%	49.09	2,140.00	2,090.91	4,259.34%
20-600-49000	CAPITAL ASSET SALES-WATER	0.00	0.00	0.00	0.00%	2,125.00	0.00	-2,125.00	-100.00%
20-700-40750	SEWER INFRASTRUCTURE UPGRADE	125.00	0.00	-125.00	-100.00%	3,586.20	6,573.75	2,987.55	83.31%
20-700-40850	CONVENIENCE FEE-SEWER	4,857.26	0.00	-4,857.26	-100.00%	28,192.59	30,036.80	1,844.21	6.54%
20-700-40920	PENALTY INCOME-SEWER	4,202.09	3,281.90	-920.19	-21.90%	23,058.75	23,322.88	264.13	1.15%
20-700-42000	GRANT RECEIPTS-SEWER	0.00	0.00	0.00	0.00%	65,468.80	51,235.56	-14,233.24	-21.74%
20-700-43000	INTEREST INCOME-SEWER	4,808.88	0.00	-4,808.88	-100.00%	28,822.27	22,004.84	-6,817.43	-23.65%
20-700-44100	TREATMENT FACILITY FEES	400.00	200.00	-200.00	-50.00%	5,000.00	3,800.00	-1,200.00	-24.00%
20-700-44110	SEWER LATERAL CONNECTION FEES	400.00	200.00	-200.00	-50.00%	5,200.00	3,800.00	-1,400.00	-26.92%
20-700-44120	SEWER CAPACITY FEES	0.00	0.00	0.00	0.00%	1,000.00	0.00	-1,000.00	-100.00%
20-700-48800	SEWER SALES-SEWER	180,526.95	215,194.43	34,667.48	19.20%	1,237,749.30	1,464,265.29	226,515.99	18.30%
20-700-49000	CAPITAL ASSET SALES-SEWER	0.00	0.00	0.00	0.00%	2,125.00	0.00	-2,125.00	-100.00%
20-700-49500	COP PROCEEDS-SEWER	0.00	0.00	0.00	0.00%	0.00	1,246,057.74	1,246,057.74	0.00%
	Revenue Total:	**359,068.32**	**385,833.12**	**26,764.80**	**7.45%**	**2,465,072.24**	**3,999,277.77**	**1,534,205.53**	**62.24%**
Expense									
20-700-57200	RECYCLE CENTER EXPENSE	327.60	0.00	327.60	100.00%	1,934.02	0.00	1,934.02	100.00%
20-600-50000	CHEMICALS-WATER	1,549.09	0.00	1,549.09	100.00%	7,461.46	6,603.10	858.36	11.50%
20-600-50130	SUPPLIES-WATER	13,739.85	780.49	12,959.36	94.32%	22,729.70	30,136.57	-7,406.87	-32.59%
20-600-50200	LABORATORY FEES-WATER	117.00	145.00	-28.00	-23.93%	1,173.00	1,394.00	-221.00	-18.84%
20-600-50300	LABORATORY SUPPLIES-WATER	0.00	0.00	0.00	0.00%	4,611.79	0.00	4,611.79	100.00%
20-600-50500	BUILDING MAINTENANCE-WATER	207.16	0.00	207.16	100.00%	1,545.01	0.00	1,545.01	100.00%
20-600-50550	CUSTODIAL SUPPLIES-WATER	0.00	0.00	0.00	0.00%	163.82	50.95	112.87	68.90%

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
20-600-50600	MISCELLANEOUS EXPENSE-WATER	0.00	0.00	0.00	0.00%	0.00	23,380.10	-23,380.10	0.00%
20-600-50700	OFFICE SUPPLIES-WATER	421.26	136.35	284.91	67.63%	2,744.28	973.70	1,770.58	64.52%
20-600-50750	POSTAGE-WATER	1,126.33	1,180.05	-53.72	-4.77%	7,041.68	7,874.54	-832.86	-11.83%
20-600-51000	REPAIRS AND MAINTENANCE-WATER	7,173.29	0.00	7,173.29	100.00%	48,279.06	90,886.77	-42,607.71	-88.25%
20-600-51025	NEW INFRASTRUCTURE EXPENSE-WA	9,526.26	10,311.61	-785.35	-8.24%	58,319.41	51,324.27	6,995.14	11.99%
20-600-52000	SUPPLIES SMALL EQUIPMENT-WATER	47.43	0.00	47.43	100.00%	7,770.55	2,560.88	5,209.67	67.04%
20-600-52300	LOCATE SUPPLIES-WATER	0.00	0.00	0.00	0.00%	0.00	408.01	-408.01	0.00%
20-600-52500	METER REPLACEMENT-WATER	0.00	0.00	0.00	0.00%	3,963.50	3,621.48	342.02	8.63%
20-600-55400	AUDIT EXPENSE-WATER	6,500.00	0.00	6,500.00	100.00%	6,500.00	0.00	6,500.00	100.00%
20-600-55500	BANK/CREDIT CARD FEES-WATER	4,543.14	0.00	4,543.14	100.00%	35,170.24	32,444.93	2,725.31	7.75%
20-600-55800	DUES AND SUBSCRIPTIONS-WATER	0.00	0.00	0.00	0.00%	697.49	0.00	697.49	100.00%
20-600-55850	EQUIPMENT RENTAL-WATER	32.28	63.93	-31.65	-98.05%	1,353.76	2,067.60	-713.84	-52.73%
20-600-56000	INSURANCE-WATER	1,922.07	2,433.34	-511.27	-26.60%	18,294.72	18,046.65	248.07	1.36%
20-600-56400	PROFESSIONAL-WATER	454.01	1,102.00	-647.99	-142.73%	15,777.56	205,503.47	-189,725.91	-1,202.50%
20-600-56500	SAFETY PROGRAM-WATER	0.00	0.00	0.00	0.00%	41.97	0.00	41.97	100.00%
20-600-56900	TRAVEL EXPENSE-WATER	67.43	0.00	67.43	100.00%	67.43	0.00	67.43	100.00%
20-600-56950	TRAINING & EDUCATION-WATER	0.00	0.00	0.00	0.00%	89.00	0.00	89.00	100.00%
20-600-57400	EQUIPMENT/SOFTWARE CONTRACTS	841.25	0.00	841.25	100.00%	12,697.76	12,075.94	621.82	4.90%
20-600-61000	TELEPHONE WATER	252.60	0.00	252.60	100.00%	1,535.66	0.00	1,535.66	100.00%
20-600-61050	INTERNET-WATER	731.00	0.00	731.00	100.00%	2,462.36	0.00	2,462.36	100.00%
20-600-62000	UTILITIES ELECTRIC-WATER	17,440.91	17,149.38	291.53	1.67%	63,667.32	109,943.46	-46,276.14	-72.68%
20-600-62100	UTILITIES GAS-WATER	59.51	0.00	59.51	100.00%	1,334.75	0.00	1,334.75	100.00%
20-600-62300	UTILITIES OTHER-WATER	285.71	0.00	285.71	100.00%	1,810.76	0.00	1,810.76	100.00%
20-600-70000	VEHICLE EXPENSE FUEL-WATER	2,137.42	490.19	1,647.23	77.07%	9,287.78	2,099.58	7,188.20	77.39%
20-600-70100	EQUIPMENT FUEL-WATER	120.56	0.00	120.56	100.00%	917.71	0.00	917.71	100.00%
20-600-71000	VEHICLE REPAIR & MAINT-WATER	1,331.34	241.84	1,089.50	81.83%	5,079.15	2,700.61	2,378.54	46.83%
20-600-71100	EQUIPMENT REPAIR & MAINT-WATER	401.93	0.00	401.93	100.00%	6,162.37	78.48	6,083.89	98.73%
20-600-75000	VEHICLE LEASE-WATER	6,442.96	7,102.82	-659.86	-10.24%	23,329.65	37,063.51	-13,733.86	-58.87%
20-600-75100	EQUIPMENT LEASE-WATER	1,059.73	1,059.73	0.00	0.00%	7,418.12	7,418.11	0.01	0.00%
20-600-90000	SALARIES-WATER	38,160.49	39,862.70	-1,702.21	-4.46%	266,144.82	267,909.84	-1,765.02	-0.66%
20-600-90500	SALARIES OVERTIME-WATER	1,099.91	763.14	336.77	30.62%	6,968.58	5,146.54	1,822.04	26.15%
20-600-91500	PAYROLL TAXES-WATER	2,890.15	3,061.84	-171.69	-5.94%	19,986.73	20,176.13	-189.40	-0.95%
20-600-92000	RETIREMENT-WATER	3,608.40	1,514.11	2,094.29	58.04%	24,242.64	24,091.23	151.41	0.62%
20-600-92500	UNIFORMS-WATER	572.46	53.52	518.94	90.65%	1,216.29	1,174.06	42.23	3.47%
20-600-93000	GROUP INSURANCE-WATER	5,492.27	2,225.96	3,266.31	59.47%	42,061.85	37,547.88	4,513.97	10.73%
20-600-95100	CAPITAL ASSET EXP-WATER	-25.92	0.00	-25.92	-100.00%	55,384.26	-6,393.01	61,777.27	111.54%
20-600-95500	CAPITAL ASSET EQUIPMENT-WATER	0.00	0.00	0.00	0.00%	-22,447.32	0.00	-22,447.32	-100.00%
20-600-96000	PRINCIPAL EXPENSE-WATER	0.00	0.00	0.00	0.00%	90,000.00	92,500.00	-2,500.00	-2.78%
20-600-96200	INTEREST EXPENSE-WATER	4,164.94	0.00	4,164.94	100.00%	10,215.44	7,580.45	2,634.99	25.79%
20-600-96400	FISCAL AGENT FEES-WATER	0.00	0.00	0.00	0.00%	750.00	375.00	375.00	50.00%
20-700-50130	SUPPLIES-SEWER	446.49	303.39	143.10	32.05%	5,359.06	4,096.29	1,262.77	23.56%
20-700-50500	BUILDING MAINTENANCE-SEWER	207.18	0.00	207.18	100.00%	1,038.63	4,606.56	-3,567.93	-343.52%

Item # 3B.

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
20-700-50550	CUSTODIAL SUPPLIES-SEWER	0.00	0.00	0.00	0.00%	163.81	80.96	82.85	50.58%
20-700-50600	MISCELLANEOUS EXPENSE-SEWER	0.00	0.00	0.00	0.00%	0.00	23,380.10	-23,380.10	0.00%
20-700-50700	OFFICE SUPPLIES-SEWER	421.26	136.35	284.91	67.63%	2,744.29	973.69	1,770.60	64.52%
20-700-50750	POSTAGE-SEWER	1,124.94	1,180.04	-55.10	-4.90%	7,929.81	7,828.85	100.96	1.27%
20-700-51000	REPAIRS AND MAINTENANCE-SEWER	3,427.02	19,804.36	-16,377.34	-477.89%	61,858.96	44,608.59	17,250.37	27.89%
20-700-51025	NEW INFRASTRUCTURE EXPENSE-SE	0.00	1,843.13	-1,843.13	0.00%	0.00	3,499.28	-3,499.28	0.00%
20-700-51050	I&I EXPENSE-SEWER	4,615.32	0.00	4,615.32	100.00%	23,595.50	1,040.96	22,554.54	95.59%
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEWER	1.87	0.00	1.87	100.00%	4,771.37	5,891.67	-1,120.30	-23.48%
20-700-55200	ADVERTISING-SEWER	0.00	0.00	0.00	0.00%	0.00	100.00	-100.00	0.00%
20-700-55400	AUDIT EXPENSE-SEWER	6,030.00	0.00	6,030.00	100.00%	6,030.00	0.00	6,030.00	100.00%
20-700-55500	BANK/CREDIT CARD FEES-SEWER	4,543.14	0.00	4,543.14	100.00%	35,170.24	31,047.10	4,123.14	11.72%
20-700-55600	CONTRACT LABOR-SEWER	30.00	0.00	30.00	100.00%	225.00	0.00	225.00	100.00%
20-700-55800	DUES AND SUBSCRIPTIONS-SEWER	0.00	0.00	0.00	0.00%	22.48	0.00	22.48	100.00%
20-700-55850	EQUIPMENT RENTAL-SEWER	32.29	63.93	-31.64	-97.99%	1,353.79	1,381.52	-27.73	-2.05%
20-700-56000	INSURANCE-SEWER	3,240.83	2,433.34	807.49	24.92%	23,878.66	21,583.28	2,295.38	9.61%
20-700-56200	LEGAL-SEWER	0.00	0.00	0.00	0.00%	936.00	92.45	843.55	90.12%
20-700-56400	PROFESSIONAL-SEWER	7,005.00	7,984.50	-979.50	-13.98%	35,759.21	47,134.82	-11,375.61	-31.81%
20-700-56500	SAFETY PROGRAM-SEWER	0.00	0.00	0.00	0.00%	41.97	0.00	41.97	100.00%
20-700-56900	TRAVEL EXPENSE-SEWER	67.44	0.00	67.44	100.00%	183.56	0.00	183.56	100.00%
20-700-56950	TRAINING & EDUCATION-SEWER	0.00	0.00	0.00	0.00%	135.15	0.00	135.15	100.00%
20-700-57400	EQUIPMENT/SOFTWARE CONTRACTS	841.25	0.00	841.25	100.00%	11,551.80	9,815.04	1,736.76	15.03%
20-700-58000	SPRINGFIELD SEWER CHARGES-SEWE	245,848.75	240,888.24	4,960.51	2.02%	518,793.48	538,113.60	-19,320.12	-3.72%
20-700-61000	TELEPHONE-SEWER	252.60	0.00	252.60	100.00%	1,535.66	0.00	1,535.66	100.00%
20-700-61050	INTERNET-SEWER	731.00	0.00	731.00	100.00%	2,462.36	0.00	2,462.36	100.00%
20-700-62000	UTILITIES ELECTRIC-SEWER	16,724.19	9,810.10	6,914.09	41.34%	46,610.42	63,827.81	-17,217.39	-36.94%
20-700-62100	UTILITIES GAS-SEWER	59.51	0.00	59.51	100.00%	703.57	0.00	703.57	100.00%
20-700-62300	UTILITIES OTHER-SEWER	285.71	0.00	285.71	100.00%	1,810.76	0.00	1,810.76	100.00%
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	2,137.42	490.21	1,647.21	77.07%	9,287.78	1,936.72	7,351.06	79.15%
20-700-70100	EQUIPMENT FUEL-SEWER	1,995.56	0.00	1,995.56	100.00%	4,652.38	3,416.73	1,235.65	26.56%
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	1,331.34	241.84	1,089.50	81.83%	5,869.35	2,961.73	2,907.62	49.54%
20-700-71100	EQUIPMENT REPAIR & MAINT-SEWER	972.89	32.34	940.55	96.68%	7,337.60	274.93	7,062.67	96.25%
20-700-75000	VEHICLE LEASE-SEWER	6,442.96	7,102.82	-659.86	-10.24%	23,329.65	37,063.51	-13,733.86	-58.87%
20-700-75100	EQUIPMENT LEASE-SEWER	1,059.74	1,059.74	0.00	0.00%	7,418.18	7,418.18	0.00	0.00%
20-700-79000	PROPERTY EASEMENT-SEWER	23,510.00	0.00	23,510.00	100.00%	24,610.00	0.00	24,610.00	100.00%
20-700-90000	SALARIES-SEWER	45,407.03	53,927.48	-8,520.45	-18.76%	304,162.75	360,225.80	-56,063.05	-18.43%
20-700-90500	SALARIES OVERTIME-SEWER	1,248.50	2,958.59	-1,710.09	-136.97%	8,907.58	8,782.79	124.79	1.40%
20-700-91500	PAYROLL TAXES-SEWER	3,444.20	4,230.00	-785.80	-22.82%	23,082.83	27,247.12	-4,164.29	-18.04%
20-700-92000	RETIREMENT-SEWER	4,392.11	2,312.11	2,080.00	47.36%	28,450.79	33,339.85	-4,889.06	-17.18%
20-700-92500	UNIFORMS-SEWER	572.41	53.52	518.89	90.65%	1,216.08	1,196.73	19.35	1.59%
20-700-93000	GROUP INSURANCE-SEWER	6,815.65	3,687.10	3,128.55	45.90%	49,302.26	52,506.24	-3,203.98	-6.50%
20-700-95100	CAPITAL ASSET EXP-SEWER	38,619.50	0.00	38,619.50	100.00%	115,692.05	241,795.13	-126,103.08	-109.00%
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	0.00	26,619.76	-26,619.76	0.00%	27,366.68	81,931.66	-54,564.98	-199.38%

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
20-700-96000	PRINCIPAL EXPENSE-SEWER	0.00	0.00	0.00	0.00%	209,956.27	217,470.28	-7,514.01	-3.58%
20-700-96200	INTEREST EXPENSE-SEWER	4,164.94	0.00	4,164.94	100.00%	62,765.43	58,330.44	4,434.99	7.07%
20-700-96400	FISCAL AGENT FEES-SEWER	0.00	0.00	0.00	0.00%	750.00	375.00	375.00	50.00%
	Expense Total:	**572,871.86**	**476,840.89**	**96,030.97**	**16.76%**	**2,584,779.33**	**3,044,140.24**	**-459,360.91**	**-17.77%**
	Fund 20 Surplus (Deficit):	**-213,803.54**	**-91,007.77**	**122,795.77**	**57.43%**	**-119,707.09**	**955,137.53**	**1,074,844.62**	**897.90%**
Fund: 30 - PARKS FUND									
Revenue									
30-800-40000	ADVERTISING REVENUE (PARKS)	998.59	848.86	-149.73	-14.99%	20,097.40	6,946.78	-13,150.62	-65.43%
30-800-40400	CONCESSION INCOME	11,600.62	8,935.50	-2,665.12	-22.97%	30,340.93	17,170.95	-13,169.98	-43.41%
30-800-40500	DONATIONS	0.00	0.00	0.00	0.00%	4,964.66	0.00	-4,964.66	-100.00%
30-800-40600	FACILITY INCOME	4,670.00	1,899.00	-2,771.00	-59.34%	31,100.50	32,122.00	1,021.50	3.28%
30-800-40650	FITNESS CENTER INCOME	5,700.99	5,566.44	-134.55	-2.36%	42,659.46	50,931.35	8,271.89	19.39%
30-800-40800	MISCELLANEOUS INCOME-PKS	78.00	0.00	-78.00	-100.00%	217.90	72.00	-145.90	-66.96%
30-800-40900	PARK PERMIT FEES-PKS	800.00	400.00	-400.00	-50.00%	10,400.00	7,600.00	-2,800.00	-26.92%
30-800-40950	SWIM POOL INCOME	36,921.50	27,087.00	-9,834.50	-26.64%	118,912.50	55,489.50	-63,423.00	-53.34%
30-800-41300	FRANCHISE MOBILE PHONE TOWER	1,313.08	1,339.34	26.26	2.00%	9,211.10	9,293.30	82.20	0.89%
30-800-42000	GRANT REVENUES-PKS	0.00	0.00	0.00	0.00%	600.00	0.00	-600.00	-100.00%
30-800-43000	INTEREST INCOME-PKS	77.85	0.00	-77.85	-100.00%	1,211.15	1,551.51	340.36	28.10%
30-800-45300	TAX REAL ESTATE-PKS	25.29	261.54	236.25	934.16%	73,145.52	73,165.64	20.12	0.03%
30-800-45400	TAX SALES & USE REVENUES-PKS	32,551.20	34,340.36	1,789.16	5.50%	227,636.80	241,715.25	14,078.45	6.18%
30-800-45500	TAX SALES CAP IMP-PKS	25,531.01	24,808.66	-722.35	-2.83%	171,442.57	174,900.51	3,457.94	2.02%
30-800-46000	TRANSFER FROM GCG	0.00	0.00	0.00	0.00%	135,000.00	170,000.00	35,000.00	25.93%
30-800-47000	ADULT PROGRAMS-PKS	-515.40	-1,005.00	-489.60	-94.99%	1,287.00	-490.00	-1,777.00	-138.07%
30-800-47100	YOUTH PROGRAMS-PKS	90.00	0.00	-90.00	-100.00%	1,094.50	-85.00	-1,179.50	-107.77%
30-800-47200	YOUTH CAMP-PKS	35,140.00	26,465.00	-8,675.00	-24.69%	85,252.50	56,420.00	-28,832.50	-33.82%
30-800-47300	YOUTH SPORTS-PKS	3,510.00	2,962.00	-548.00	-15.61%	25,000.00	24,312.00	-688.00	-2.75%
30-800-48000	FREEDOM FEST INCOME	0.00	-80.00	-80.00	0.00%	7,835.00	15,428.00	7,593.00	96.91%
30-800-48100	SPECIAL EVENT INCOME	105.00	12.00	-93.00	-88.57%	2,893.00	2,206.00	-687.00	-23.75%
30-800-48200	SHIRT INCOME	10.00	0.00	-10.00	-100.00%	27.00	0.00	-27.00	-100.00%
30-800-49000	CAPITAL ASSET SALES-PKS	0.00	0.00	0.00	0.00%	28,179.67	9,650.00	-18,529.67	-65.76%
	Revenue Total:	**158,607.73**	**133,840.70**	**-24,767.03**	**-15.62%**	**1,028,509.16**	**948,399.79**	**-80,109.37**	**-7.79%**
Expense									
30-800-50000	CHEMICALS-PKS	4,855.00	1,174.46	3,680.54	75.81%	10,408.00	1,576.88	8,831.12	84.85%
30-800-50110	SUPPLIES GROUNDS-PKS	0.00	35.99	-35.99	0.00%	784.64	1,378.57	-593.93	-75.69%
30-800-50130	SUPPLIES GENERAL-PKS	385.72	162.89	222.83	57.77%	1,103.48	1,239.97	-136.49	-12.37%
30-800-50140	SUPPLIES AQUATIC-PKS	1,478.92	1,576.31	-97.39	-6.59%	4,066.76	3,673.84	392.92	9.66%
30-800-50150	SUPPLIES SPORTS SHIRTS-PKS	2,236.80	0.00	2,236.80	100.00%	4,474.60	3,607.95	866.65	19.37%
30-800-50170	SUPPLIES SPECIAL ACTIVITY-PKS	617.26	0.00	617.26	100.00%	4,476.78	546.94	3,929.84	87.78%
30-800-50175	SUPPLIES YOUTH PROGRAM-PKS	0.00	0.00	0.00	0.00%	876.18	0.00	876.18	100.00%
30-800-50177	SUPPLIES YOUTH CAMP-PKS	1,565.00	1,357.65	207.35	13.25%	4,408.23	2,984.45	1,423.78	32.30%
30-800-50180	SUPPLIES SPORTS-PKS	523.00	0.00	523.00	100.00%	3,004.73	557.58	2,447.15	81.44%

Item # 3B.

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
30-800-50200	CONCESSIONS-PKS	5,122.25	1,418.00	3,704.25	72.32%	14,731.50	7,139.45	7,592.05	51.54%
30-800-50400	FITNESS CENTER EXPENSE-PKS	0.00	0.00	0.00	0.00%	1,761.15	177.79	1,583.36	89.90%
30-800-50450	FREEDOM FEST EXPENSE-PKS	3,148.35	1,125.40	2,022.95	64.25%	19,010.18	19,435.19	-425.01	-2.24%
30-800-50500	BUILDING MAINTENANCE-PKS	4,080.80	2,004.41	2,076.39	50.88%	21,367.76	22,137.99	-770.23	-3.60%
30-800-50550	CUSTODIAL SUPPLIES-PKS	322.33	689.52	-367.19	-113.92%	3,375.51	2,594.01	781.50	23.15%
30-800-50600	MISCELLANEOUS EXPENSE-PKS	0.00	0.00	0.00	0.00%	0.00	2,062.95	-2,062.95	0.00%
30-800-50700	OFFICE SUPPLIES-PKS	50.31	379.02	-328.71	-653.37%	1,622.12	603.69	1,018.43	62.78%
30-800-50750	POSTAGE-PKS	7.64	0.00	7.64	100.00%	43.73	12.60	31.13	71.19%
30-800-51000	REPAIRS AND MAINTENANCE-PKS	473.72	52.00	421.72	89.02%	1,924.58	10,080.41	-8,155.83	-423.77%
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	224.63	2,499.99	-2,275.36	-1,012.94%	1,433.32	3,317.68	-1,884.36	-131.47%
30-800-55200	ADVERTISING-PKS	0.00	0.00	0.00	0.00%	676.24	3,610.45	-2,934.21	-433.90%
30-800-55400	AUDIT EXPENSE-PKS	1,000.00	0.00	1,000.00	100.00%	1,000.00	0.00	1,000.00	100.00%
30-800-55500	BANK/CREDIT CARD FEES-PKS	182.67	0.00	182.67	100.00%	688.57	2,069.00	-1,380.43	-200.48%
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	0.00	936.00	-936.00	0.00%	3,244.36	3,560.40	-316.04	-9.74%
30-800-55850	EQUIPMENT RENTAL-PKS	1,702.00	61.67	1,640.33	96.38%	9,181.41	2,057.65	7,123.76	77.59%
30-800-56000	INSURANCE-PKS	4,178.20	7,003.17	-2,824.97	-67.61%	30,522.19	59,706.68	-29,184.49	-95.62%
30-800-56200	LEGAL-PKS	0.00	0.00	0.00	0.00%	273.00	0.00	273.00	100.00%
30-800-56400	PROFESSIONAL-PKS	414.75	1,033.50	-618.75	-149.19%	4,316.50	4,008.80	307.70	7.13%
30-800-56450	CONTRACT SERVICES/SECURITY-PKS	165.00	0.00	165.00	100.00%	330.00	0.00	330.00	100.00%
30-800-56500	SAFETY PROGRAM-PKS	167.00	176.90	-9.90	-5.93%	1,162.69	2,875.16	-1,712.47	-147.29%
30-800-56900	TRAVEL EXPENSE-PKS	0.00	0.00	0.00	0.00%	3,528.70	0.00	3,528.70	100.00%
30-800-56950	TRAINING & EDUCATION-PKS	235.00	0.00	235.00	100.00%	2,106.00	669.50	1,436.50	68.21%
30-800-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	0.00	0.00	0.00%	8,981.43	11,554.34	-2,572.91	-28.65%
30-800-61000	TELEPHONE-PKS	340.80	0.00	340.80	100.00%	1,734.24	0.00	1,734.24	100.00%
30-800-61050	INTERNET-PKS	1,478.02	0.00	1,478.02	100.00%	5,912.04	0.00	5,912.04	100.00%
30-800-62000	UTILITIES ELECTRIC-PKS	8,039.97	5,043.91	2,996.06	37.26%	30,382.09	40,572.89	-10,190.80	-33.54%
30-800-62100	UTILITIES GAS-PKS	180.67	0.00	180.67	100.00%	4,193.92	0.00	4,193.92	100.00%
30-800-62300	UTILITIES OTHER-PKS	926.48	0.00	926.48	100.00%	5,871.93	0.00	5,871.93	100.00%
30-800-70000	VEHICLE EXPENSE FUEL-PKS	914.66	0.00	914.66	100.00%	5,906.03	0.00	5,906.03	100.00%
30-800-70100	EQUIPMENT FUEL-PKS	1,974.09	0.00	1,974.09	100.00%	3,321.23	0.00	3,321.23	100.00%
30-800-71000	VEHICLE REPAIR & MAINT-PKS	2,936.26	6,409.97	-3,473.71	-118.30%	4,971.51	35,170.94	-30,199.43	-607.45%
30-800-71100	EQUIPMENT REPAIR & MAINT-PKS	929.52	0.00	929.52	100.00%	14,881.21	0.00	14,881.21	100.00%
30-800-75000	VEHICLE LEASE-PKS	4,686.82	0.00	4,686.82	100.00%	16,413.77	0.00	16,413.77	100.00%
30-800-90000	SALARIES-PKS	37,672.01	23,092.28	14,579.73	38.70%	230,633.61	164,577.01	66,056.60	28.64%
30-800-90500	SALARIES OVERTIME-PKS	2,380.48	469.47	1,911.01	80.28%	4,067.16	1,023.31	3,043.85	74.84%
30-800-91000	SALARIES SEASONAL-PKS	79,919.41	53,387.55	26,531.86	33.20%	211,786.40	133,659.24	78,127.16	36.89%
30-800-91500	PAYROLL TAXES-PKS	9,157.83	5,855.89	3,301.94	36.06%	33,965.14	22,453.91	11,511.23	33.89%
30-800-92000	RETIREMENT-PKS	2,363.59	385.71	1,977.88	83.68%	18,018.03	12,268.19	5,749.84	31.91%
30-800-93000	GROUP INSURANCE-PKS	2,995.46	1,344.39	1,651.07	55.12%	25,983.49	19,196.28	6,787.21	26.12%
30-800-95100	CAPITAL ASSET EXP-PKS	965.35	0.00	965.35	100.00%	11,960.86	22,531.91	-10,571.05	-88.38%
30-800-95500	CAPITAL ASSET EQUIPMENT-PKS	0.00	0.00	0.00	0.00%	2,554.71	0.00	2,554.71	100.00%
30-800-96000	PRINCIPAL EXPENSE-PKS	0.00	0.00	0.00	0.00%	245,000.00	250,000.00	-5,000.00	-2.04%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2026

		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
30-800-96200	INTEREST EXPENSE-PKS	0.00	0.00	0.00	0.00%	35,649.10	31,969.98	3,679.12	10.32%
30-800-96400	FISCAL AGENT FEES	0.00	0.00	0.00	0.00%	789.40	2,250.00	-1,460.60	-185.03%
	Expense Total:	**190,997.77**	**117,676.05**	**73,321.72**	**38.39%**	**1,078,880.21**	**908,913.58**	**169,966.63**	**15.75%**
	Fund 30 Surplus (Deficit):	**-32,390.04**	**16,164.65**	**48,554.69**	**149.91%**	**-50,371.05**	**39,486.21**	**89,857.26**	**178.39%**
	Total Surplus (Deficit):	**-286,786.60**	**-65,550.02**	**221,236.58**	**77.14%**	**41,044.35**	**1,066,491.76**	**1,025,447.41**	**2,498.39%**

For the Period Ending 07/31/2026

Group Summary

Account Type		2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 10 - GENERAL FUND									
Revenue		218,586.99	222,142.94	3,555.95	1.63%	1,828,903.22	1,757,675.16	-71,228.06	-3.89%
Expense		259,180.01	212,843.84	46,330.17	17.88%	1,617,780.73	1,685,807.14	-68,026.41	-4.20%
	Fund 10 Surplus (Deficit):	**-40,593.02**	**9,293.10**	**49,886.12**	**122.89%**	**211,122.49**	**71,868.02**	**-139,254.47**	**-65.96%**
Fund: 20 - WATER AND SEWER FUND									
Revenue		359,068.32	385,833.12	26,764.80	7.45%	2,465,072.24	3,999,277.77	1,534,205.53	62.24%
Expense		572,871.86	476,840.89	96,030.97	16.76%	2,584,779.33	3,044,140.24	-459,360.91	-17.77%
	Fund 20 Surplus (Deficit):	**-213,803.54**	**-91,007.77**	**122,795.77**	**57.43%**	**-119,707.09**	**955,137.53**	**1,074,844.62**	**897.90%**
Fund: 30 - PARKS FUND									
Revenue		158,607.73	133,840.70	-24,767.03	-15.62%	1,028,509.16	948,399.79	-80,109.37	-7.79%
Expense		190,997.77	117,676.05	73,321.72	38.39%	1,078,880.21	908,913.58	169,966.63	15.75%
	Fund 30 Surplus (Deficit):	**-32,390.04**	**16,164.65**	**48,554.69**	**149.91%**	**-50,371.05**	**39,486.21**	**89,857.26**	**178.39%**
	Total Surplus (Deficit):	**-286,786.60**	**-65,550.02**	**221,236.58**	**77.14%**	**41,044.35**	**1,066,431.76**	**1,025,447.41**	**2,498.39%**

Fund Summary

Fund	2025 July Activity	2026 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10 - GENERAL FUND	-40,593.02	9,293.10	49,886.12	122.89%	211,122.49	71,868.02	-139,254.47	-65.96%
20 - WATER AND SEWER FUN	-213,803.54	-91,007.77	122,795.77	57.43%	-119,707.09	955,137.53	1,074,844.62	897.90%
30 - PARKS FUND	-32,390.04	16,164.65	48,554.69	149.91%	-50,371.05	39,486.21	89,857.26	178.39%
Total Surplus (Deficit):	**-286,786.60**	**-65,550.02**	**221,236.58**	**77.14%**	**41,044.35**	**1,066,491.76**	**1,025,447.41**	**2,498.39%**

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

- July 2026/August 2026 Outstanding Invoices
- July 2026/August 2026 Check Paid Invoices and Draft Paid Invoices

City of Willard, MO

Expense Approval Report

By Vendor Name

Post Dates 8/8/2026 - 8/21/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: ACS100 - AMAZON CAPITAL SERVICES INC					
AMAZON CAPITAL SERVICES I	KNHN	08/10/2026	LAPTOP CHARGER POWER SUPPLY CORDS - GEN	10-100-52000	246.10
AMAZON CAPITAL SERVICES I	D6TR	08/17/2026	LIQ REAGENT, CHLORINE, LABEL TAPE - PKS	30-800-50000	32.35
AMAZON CAPITAL SERVICES I	D6TR	08/17/2026	LIQ REAGENT, CHLORINE, LABEL TAPE - PKS	30-800-50130	19.89
AMAZON CAPITAL SERVICES I	3TJJ	08/19/2026	HD BSKTBALL NET RPLCMNT, BSKTBALLS - PKS	30-800-50180	99.65
AMAZON CAPITAL SERVICES I	6LQT	08/20/2026	ROTATING DESK BOOK STAND - GEN	10-100-50700	23.74
AMAZON CAPITAL SERVICES I	GTGJ	08/20/2026	12-PACK ACRYLIC DESK BOOK STANDS - GEN	10-100-50700	22.99
			Vendor ACS100 - AMAZON CAPITAL SERVICES INC Total:		**444.72**
Vendor: AWN100 - ARROW NETWORKS					
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	10-100-62000	318.45
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	10-200-62000	807.75
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	10-250-62000	245.95
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	10-300-62000	106.15
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	10-400-61000	318.45
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	20-600-62000	458.25
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	20-700-62000	458.25
ARROW NETWORKS	44446	08/15/2026	PHONE & INTERNET SERV - AL	30-800-62000	807.75
			Vendor AWN100 - ARROW NETWORKS Total:		**3,521.00**
Vendor: CPR100 - CENTRAL PRO SUPPLY					
CENTRAL PRO SUPPLY	66514004-00	08/13/2026	EZ MULCH - STS	10-300-50130	3,123.60
			Vendor CPR100 - CENTRAL PRO SUPPLY Total:		**3,123.60**
Vendor: CLH100 - CLAYTON HOLDINGS LLC					
CLAYTON HOLDINGS LLC	325225	08/10/2026	LEASE ON EQUIPMENT - STS/W/S	10-300-70000	529.87
CLAYTON HOLDINGS LLC	325225	08/10/2026	LEASE ON EQUIPMENT - STS/W/S	20-600-75100	1,059.73
CLAYTON HOLDINGS LLC	325225	08/10/2026	LEASE ON EQUIPMENT - STS/W/S	20-700-75100	1,059.74
			Vendor CLH100 - CLAYTON HOLDINGS LLC Total:		**2,649.34**
Vendor: COMMGN - COMMERCE CREDIT CARD SERVICES					
COMMERCE CREDIT CARD SE	8-11-26	08/11/2026	FEDEX LAMINATED RECYCLE CTR SIGNS - GEN	10-100-50700	30.29
COMMERCE CREDIT CARD SE	8-13-26	08/13/2026	MENARDS RETURN - S	20-700-51000	-145.08
COMMERCE CREDIT CARD SE	MML CONF 2026	08/13/2026	MML 2026 ANNUAL CONFERENCE M. RUESCH - P&D	10-400-56950	472.50
			Vendor COMMGN - COMMERCE CREDIT CARD SERVICES Total:		**357.71**
Vendor: CON170 - CONCO COMPANIES					
CONCO COMPANIES	7002510315	08/08/2026	3/4 AE CLASS A RIVER - RIDGEVW & MAIN - STS	10-300-51000	7,047.68
CONCO COMPANIES	7002511339	08/08/2026	5/8" COMM STONE, 3/8" COMM STONE,1" DIRTY BASE-STS	10-300-51000	563.19
CONCO COMPANIES	7002514267	08/15/2026	3/4 AE CLASS A RIVER CITY HALL - GEN/CT	10-100-95100	784.52
CONCO COMPANIES	7002514267	08/15/2026	3/4 AE CLASS A RIVER CITY HALL - GEN/CT	10-13050	784.52

Expense Approval Report 1

Post Dates: 8/8/2… 5

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CONCO COMPANIES	7002516411	08/15/2026	1" DIRTY BASE - S	20-700-51000	168.20
				Vendor CON170 - CONCO COMPANIES Total:	**9,348.11**
Vendor: CCS100 - CORING & CUTTING OF SPRINGFIELD INC					
CORING & CUTTING OF SPRIN	72183-08	08/10/2026	CORE DRILLING - S	20-700-51000	704.00
				Vendor CCS100 - CORING & CUTTING OF SPRINGFIELD INC Total:	**704.00**
Vendor: FER105 - FITNESS E.R.					
FITNESS E.R.	12403	08/12/2026	CARDIO EQUIP MAINT - PKS	30-800-50400	275.00
				Vendor FER105 - FITNESS E.R. Total:	**275.00**
Vendor: ITR160 - ITRON INC					
ITRON INC	739900	08/12/2026	MC4CORE MAINT, MOBILE RADIO MAINT-W	20-600-57400	3,836.04
				Vendor ITR160 - ITRON INC Total:	**3,836.04**
Vendor: MATM100 - MATERIALS MANAGEMENT					
MATERIALS MANAGEMENT	7002516934	08/15/2026	TOPSOIL - S	20-700-51000	330.00
				Vendor MATM100 - MATERIALS MANAGEMENT Total:	**330.00**
Vendor: ORE145 - O'REILLY AUTOMOTIVE INC					
O'REILLY AUTOMOTIVE INC	297209	08/10/2026	10.7OZ STR FLUID - FOR SMOKE MACHINE MAINT - S	20-700-51000	7.49
O'REILLY AUTOMOTIVE INC	297363	08/11/2026	BATTERY FOR F250 TRUCK 309 - PKS	30-800-71000	172.49
				Vendor ORE145 - O'REILLY AUTOMOTIVE INC Total:	**179.98**
Vendor: PKR100 - PARKER RENTALS					
PARKER RENTALS	13742-001	08/10/2026	CANY COM MUD BUCKET RNTL CTY HALL SDWLK - GEN/	10-100-50130	128.95
PARKER RENTALS	13742-001	08/10/2026	CANY COM MUD BUCKET RNTL CTY HALL SDWLK - GEN/	10-250-55850	128.95
				Vendor PKR100 - PARKER RENTALS Total:	**257.90**
Vendor: RAC450 - RACE BROS FARM SUPPLY INC					
RACE BROS FARM SUPPLY INC	789198	08/18/2026	WEED KILLER, INDICATOR DYE - PKS	30-800-50110	129.98
				Vendor RAC450 - RACE BROS FARM SUPPLY INC Total:	**129.98**
Vendor: LIN200 - ROTA L. STONEHOUSE					
ROTA L. STONEHOUSE	81126	08/11/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	10-100-56400	240.00
ROTA L. STONEHOUSE	81126	08/11/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	10-250-56400	15.00
ROTA L. STONEHOUSE	81126	08/11/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	20-700-56400	30.00
				Vendor LIN200 - ROTA L. STONEHOUSE Total:	**285.00**
Vendor: MIS315 - SPIRE					
SPIRE	8-10-26 108 JCKSN	08/10/2026	UTIL EXP GAS-W	20-600-62000	61.41
SPIRE	8-10-26 220 JCKSN	08/10/2026	UTIL EXP GAS COMM BLDG-PKS	30-800-62000	95.44
SPIRE	8-10-26 224 JCKSN	08/10/2026	UTIL EXP GAS CITY HALL-GEN	10-100-62000	61.41
SPIRE	8-1-26 HOLLY	08/10/2026	UTIL EXP GAS-S	20-700-62000	61.41
SPIRE	8-13-26 HWY Z	08/13/2026	UTIL EXP GAS REC CNTR-PKS	30-800-62000	66.13
				Vendor MIS315 - SPIRE Total:	**345.80**
Vendor: SPR275 - SPRINGFIELD WINWATER WORKS CO					
SPRINGFIELD WINWATER WO	351448 01	08/11/2026	6 PRO RNG FINISH 34X24, 4 PRO RNG FN,2 PRO RNG - S	20-700-51000	1,119.23
				Vendor SPR275 - SPRINGFIELD WINWATER WORKS CO Total:	**1,119.23**
Vendor: TOM100 - TOMO DRUG TESTING					
TOMO DRUG TESTING	171362	08/15/2026	PRE-EMPLYMNT SCRN W. ALBERT - PKS	30-800-56400	43.00
				Vendor TOM100 - TOMO DRUG TESTING Total:	**43.00**
Vendor: WLU100 - VALVOLINE EXPRESS CARE					
VALVOLINE EXPRESS CARE	023228	08/12/2026	OIL CHNG & TIRE ROTATE '23 DODGE CHARGER #10 - LAW	10-200-71000	90.17

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
VALVOLINE EXPRESS CARE	023230	08/12/2026	OIL CHNG & TIRE ROTATE '23 DODGE CHARGER #9 - LAW	10-200-71000	90.17
VALVOLINE EXPRESS CARE	023240	08/12/2026	OIL CHNG, TIRE ROTATE '23 DODGE CHRGR #3- LAW	10-200-71000	90.17
			Vendor WLU100 - VALVOLINE EXPRESS CARE Total:		**270.51**
Vendor: VDS100 - VDS VISION LLC					
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	10-100-56400	288.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	10-200-56400	144.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	10-250-56400	36.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	10-300-56400	36.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	10-400-56400	72.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	20-600-56400	288.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	20-700-56400	288.00
VDS VISION LLC	1631	08/19/2026	IT SERVICES-ALL	30-800-56400	288.00
			Vendor VDS100 - VDS VISION LLC Total:		**1,440.00**
Vendor: AMK100 - VESTIS					
VESTIS	4170455172	08/10/2026	PW DEPT UNIFORM SERVICE - STS / W / S	10-300-92500	6.69
VESTIS	4170455172	08/10/2026	PW DEPT UNIFORM SERVICE - STS / W / S	20-600-92500	13.38
VESTIS	4170455172	08/10/2026	PW DEPT UNIFORM SERVICE - STS / W / S	20-700-92500	13.38
VESTIS	4170456788	08/17/2026	PW DEPARTMENT UNIFORM SERVICE - STS / W / S	10-300-92500	6.69
VESTIS	4170456788	08/17/2026	PW DEPARTMENT UNIFORM SERVICE - STS / W / S	20-600-92500	13.38
VESTIS	4170456788	08/17/2026	PW DEPARTMENT UNIFORM SERVICE - STS / W / S	20-700-92500	13.38
			Vendor AMK100 - VESTIS Total:		**66.90**
Vendor: WIL315 - WILLARD FIRE PROTECTION DISTRICT					
WILLARD FIRE PROTECTION DI	BLS TRAINING	08/11/2026	BASIC LIFE SUPPORT TRAINING - LAW	10-200-56950	200.00
			Vendor WIL315 - WILLARD FIRE PROTECTION DISTRICT Total:		**200.00**
Vendor: WTV100 - WILLARD HOME CENTER LLC					
WILLARD HOME CENTER LLC	B318160	08/10/2026	20OZBIGGAP FOAM SEALANT - STS	10-300-51000	8.99
WILLARD HOME CENTER LLC	D148371	08/10/2026	HERBICIDE AMINE, KILLER STUMP RDY TO USE - STS	10-300-50130	60.28
WILLARD HOME CENTER LLC	D148448	08/12/2026	KEYS, MARKERS - PKS	30-800-50130	9.84
WILLARD HOME CENTER LLC	B318354	08/13/2026	2X27 FLT RATCH TIE DOWN - STS	10-300-52000	43.18
WILLARD HOME CENTER LLC	B318648	08/17/2026	MISC WASHERS - STS	10-300-50130	18.22
WILLARD HOME CENTER LLC	B318654	08/17/2026	TIEDOWN RCHT SHOOK 1INX13 - STS	10-300-52000	23.38
WILLARD HOME CENTER LLC	D148778	08/19/2026	PLYWOOD FOR BARN ATTIC - PKS	30-800-51000	247.89
			Vendor WTV100 - WILLARD HOME CENTER LLC Total:		**411.78**
Vendor: EZA150 - WILLARD TIRE LLC					
WILLARD TIRE LLC	25044	08/13/2026	TIRE REPAIR #4 - LAW	10-200-71000	26.25
			Vendor EZA150 - WILLARD TIRE LLC Total:		**26.25**
			Grand Total:		**29,365.85**

Report Summary

Fund Summary

Fund	Expense Amount
10 - GENERAL FUND	17,240.25
20 - WATER AND SEWER FUND	9,838.19
30 - PARKS FUND	2,287.41
Grand Total:	**29,365.85**

Account Summary

Account Number	Account Name	Expense Amount
10-100-50130	SUPPLIES-GEN	128.95
10-100-50700	SUPPLIES OFFICE-GEN	77.02
10-100-52000	SUPPLIES SMALL EQUIP	246.10
10-100-56400	PROFESSIONAL FEES-GE	528.00
10-100-62000	UTILITIES ELECTRIC-GEN	379.86
10-100-95100	CAPITAL ASSET EXPENSE	784.52
10-13050	CASH JUDICIAL FACILITY	784.52
10-200-56400	PROFESSIONAL FEES-LA	144.00
10-200-56950	TRAINING & EDUCATION	200.00
10-200-62000	UTILITIES ELECTRIC-LAW	807.75
10-200-71000	VEHICLE REPAIR & MAIN	296.76
10-250-55850	EQUIPMENT RENTAL-CO	128.95
10-250-56400	PROFESSIONAL-COURT	51.00
10-250-62000	UTILITIES-ELECTRIC-COU	245.95
10-300-50130	SUPPLIES-STREETS	3,202.10
10-300-51000	REPAIRS AND MAINTEN	7,619.86
10-300-52000	SUPPLIES SMALL EQUIP	66.56
10-300-56400	PROFESSIONAL-STREETS	36.00
10-300-62000	UTILITIES ELECTRIC-STRE	106.15
10-300-70000	VEHICLE EXPENSE FUEL-	529.87
10-300-92500	UNIFORMS-STREETS	13.38
10-400-56400	PROFESSIONAL-P&D	72.00
10-400-56950	TRAINING & EDUCATION	472.50
10-400-61000	TELEPHONE-P&D	318.45
20-600-56400	PROFESSIONAL-WATER	288.00
20-600-57400	EQUIPMENT/SOFTWARE	3,836.04
20-600-62000	UTILITIES ELECTRIC-WAT	519.66
20-600-75100	EQUIPMENT LEASE-WAT	1,059.73
20-600-92500	UNIFORMS-WATER	26.76
20-700-51000	REPAIRS AND MAINTEN	2,183.84
20-700-56400	PROFESSIONAL-SEWER	318.00
20-700-62000	UTILITIES ELECTRIC-SEW	519.66
20-700-75100	EQUIPMENT LEASE-SEW	1,059.74
20-700-92500	UNIFORMS-SEWER	26.76
30-800-50000	CHEMICALS-PKS	32.35
30-800-50110	SUPPLIES GROUNDS-PKS	129.98
30-800-50130	SUPPLIES GENERAL-PKS	29.73
30-800-50180	SUPPLIES SPORTS-PKS	99.65
30-800-50400	FITNESS CENTER EXPENS	275.00
30-800-51000	REPAIRS AND MAINTEN	247.89
30-800-56400	PROFESSIONAL-PKS	331.00
30-800-62000	UTILITIES ELECTRIC-PKS	969.32
30-800-71000	VEHICLE REPAIR & MAIN	172.49
	Grand Total:	**29,365.85**

Project Account Summary

Project Account Key	Expense Amount
None	29,365.85
Grand Total:	**29,365.85**

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

July 2026 Check Registers

- Pooled Check Register
- JIS Check Register
- Refund Check Register

My Check[illegible]t

City of Willard, MO

By Check Number

Date Range: 07/01/2026 - 07/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: CITY-CITY						
	Void	07/02/2026	Regular	0.00	0.00	52260
	Void	07/02/2026	Regular	0.00	0.00	52261
	Void	07/02/2026	Regular	0.00	0.00	52262
FAM200	FAMILY SUPPORT PAYMENT CENTER	07/02/2026	Regular	0.00	64.62	52263
FAM200	FAMILY SUPPORT PAYMENT CENTER	07/02/2026	Regular	0.00	-64.62	52263
FAM201	FAMILY SUPPORT PAYMENT CENTER 2	07/02/2026	Regular	0.00	104.77	52264
FAM201	FAMILY SUPPORT PAYMENT CENTER 2	07/02/2026	Regular	0.00	-104.77	52264
GCCC	GREENE COUNTY CIRCUIT CLERK	07/02/2026	Regular	0.00	134.75	52265
MWP100	MIDWEST POOL AND SPA	07/14/2026	Regular	0.00	2,499.99	52266
BGR100	BREANNA GRAMES	07/14/2026	Regular	0.00	50.00	52267
WPM100	POSTMASTER	07/15/2026	Regular	0.00	303.42	52268
AMA300	ALLGEIER MARTIN & ASSOCIATES INC	07/20/2026	Regular	0.00	2,808.40	52269
APM100	APPLE MARKET	07/20/2026	Regular	0.00	543.92	52270
BAT150	BATTLEFIELD SEPTIC TANK SERVICE LLC	07/20/2026	Regular	0.00	4,500.00	52271
BLO100	BLUE OASIS POOL CLEANING SERVICES LLC	07/20/2026	Regular	0.00	827.68	52272
CLP100	CALIBRE PRESS	07/20/2026	Regular	0.00	359.00	52273
CJW100	CJW TRANSPORTATION CONSULTANTS LLC	07/20/2026	Regular	0.00	2,565.00	52274
CNA110	CNA SURETY	07/20/2026	Regular	0.00	1,655.00	52275
CON170	CONCO COMPANIES	07/20/2026	Regular	0.00	1,760.33	52276
DAV100	DAVID DORAN ATTORNEY AT LAW	07/20/2026	Regular	0.00	900.00	52277
DWH100	DIG WISE HYDRO INC	07/20/2026	Regular	0.00	2,275.00	52278
DNS100	DNS EQUIPMENT LLC	07/20/2026	Regular	0.00	1,259.90	52279
EJE100	EJ EQUIPMENT INC	07/20/2026	Regular	0.00	568.37	52280
FPO100	FISHEL POOLS	07/20/2026	Regular	0.00	280.70	52281
GNC100	GENERAL CODE INC	07/20/2026	Regular	0.00	2,407.00	52282
HDE100	HAHN DEBOEF LLC	07/20/2026	Regular	0.00	5,000.00	52283
JAT200	J & A TRAFFIC PRODUCTS LLC	07/20/2026	Regular	0.00	1,332.76	52284
JOE400	JOE'S TIRE SHOP INC	07/20/2026	Regular	0.00	70.00	52285
KEN435	KENCO FIRE EQUIPMENT INC	07/20/2026	Regular	0.00	176.00	52286
KSC100	KINGDOM SWIM CLUB LLC	07/20/2026	Regular	0.00	1,000.00	52287
LML100	LAUBER AND ASSOCIATES MUNICIPAL LAW LLC	07/20/2026	Regular	0.00	5,518.00	52288
LEG250	LEGALSHIELD	07/20/2026	Regular	0.00	29.90	52289
EMP210	LIBERTY UTILITIES-EMPIRE DISTRICT	07/20/2026	Regular	0.00	301.65	52290
MATM100	MATERIALS MANAGEMENT	07/20/2026	Regular	0.00	330.00	52291
MOC100	MISSOURI ONE CALL SYSTEM INC	07/20/2026	Regular	0.00	206.55	52292
PKR100	PARKER RENTALS	07/20/2026	Regular	0.00	82.50	52293
REX380	REX SMITH OIL CO.	07/20/2026	Regular	0.00	1,437.99	52294
LIN200	ROTA L. STONEHOUSE	07/20/2026	Regular	0.00	270.00	52295
SPS150	SCHENDEL PEST SERVICES	07/20/2026	Regular	0.00	180.00	52296
SEA100	SEALMASTER	07/20/2026	Regular	0.00	755.37	52297
GCH100	SPRINGFIELD ANIMAL CONTROL	07/20/2026	Regular	0.00	40.00	52298
GCT100	SPRINGFIELD GREENE COUNTY OFFICE OF EM	07/20/2026	Regular	0.00	5,569.00	52299
SPR275	SPRINGFIELD WINWATER WORKS CO	07/20/2026	Regular	0.00	2,735.69	52300
SPR200	SPRINGFIELD-GREENE COUNTY HEALTH DEPAR	07/20/2026	Regular	0.00	117.00	52301
TDE100	THE DAILY EVENTS	07/20/2026	Regular	0.00	190.00	52302
GTR100	THE GOODYEAR TIRE & RUBBER CO	07/20/2026	Regular	0.00	681.27	52303
PPG100	THE PORTA POTTY GUY	07/20/2026	Regular	0.00	200.00	52304
TOM100	TOMO DRUG TESTING	07/20/2026	Regular	0.00	86.00	52305
WSP100	TURN 2 APPAREL LLC	07/20/2026	Regular	0.00	623.50	52306
TYL100	TYLER TECHNOLOGIES INC	07/20/2026	Regular	0.00	185.80	52307
WLU100	VALVOLINE EXPRESS CARE	07/20/2026	Regular	0.00	928.26	52308
VDS100	VDS VISION LLC	07/20/2026	Regular	0.00	1,440.00	52309
AMK100	VESTIS	07/20/2026	Regular	0.00	100.35	52310
WHE100	WHEELER METALS INC	07/20/2026	Regular	0.00	74.48	52311

My Check Report

Date Range: 07/01/20 Item # 3B.

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
WTV100	WILLARD HOME CENTER LLC	07/20/2026	Regular	0.00	424.91	52312
	Void	07/20/2026	Regular	0.00	0.00	52313
EZA150	WILLARD TIRE LLC	07/20/2026	Regular	0.00	76.65	52314
WPM100	POSTMASTER	07/20/2026	Regular	0.00	2,026.73	52315
AMA300	ALLGEIER MARTIN & ASSOCIATES INC	07/22/2026	Regular	0.00	11,400.48	52331
CJW100	CJW TRANSPORTATION CONSULTANTS LLC	07/24/2026	Regular	0.00	1,200.00	52332
LML100	LAUBER AND ASSOCIATES MUNICIPAL LAW LLC	07/24/2026	Regular	0.00	9,632.50	52333
FAM200	FAMILY SUPPORT PAYMENT CENTER	07/28/2026	Regular	0.00	64.62	52334
FAM201	FAMILY SUPPORT PAYMENT CENTER 2	07/28/2026	Regular	0.00	104.77	52335
GCCC	GREENE COUNTY CIRCUIT CLERK	07/28/2026	Regular	0.00	134.75	52336
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/08/2026	Bank Draft	0.00	8,578.23	DFT0003457
MIS300	MISSOURI DEPT OF REVENUE	07/08/2026	Bank Draft	0.00	3,546.00	DFT0003458
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/08/2026	Bank Draft	0.00	15,730.56	DFT0003459
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/08/2026	Bank Draft	0.00	3,678.88	DFT0003460
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/10/2026	Bank Draft	0.00	250.29	DFT0003461
MIS300	MISSOURI DEPT OF REVENUE	07/10/2026	Bank Draft	0.00	140.00	DFT0003462
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/10/2026	Bank Draft	0.00	564.16	DFT0003463
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/10/2026	Bank Draft	0.00	131.94	DFT0003464
AWN100	ARROW NETWORKS	07/11/2026	Bank Draft	0.00	3,521.00	DFT0003465
OZA255	OZARKS COCA COLA	07/09/2026	Bank Draft	0.00	390.00	DFT0003466
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/14/2026	Bank Draft	0.00	19.45	DFT0003468
MIS300	MISSOURI DEPT OF REVENUE	07/14/2026	Bank Draft	0.00	4.00	DFT0003469
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/14/2026	Bank Draft	0.00	233.12	DFT0003470
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/14/2026	Bank Draft	0.00	54.52	DFT0003471
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/15/2026	Bank Draft	0.00	26.98	DFT0003472
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/15/2026	Bank Draft	0.00	6.30	DFT0003473
FED100	FEDERAL PROTECTION INC	07/21/2026	Bank Draft	0.00	165.00	DFT0003482
LOW505	LOWE'S CREDIT SERVICES	07/21/2026	Bank Draft	0.00	496.86	DFT0003484
MEM100	MISSOURI EMPLOYERS MUTUAL INS CO	07/21/2026	Bank Draft	0.00	5,130.70	DFT0003485
OIS160	ONLINE INFORMATION SERVICES INC	07/08/2026	Bank Draft	0.00	148.00	DFT0003486
XBP100	XPRESS BILL PAY	07/06/2026	Bank Draft	0.00	35.00	DFT0003487
EMC105	EMC INSURANCE COMPANIES	07/01/2026	Bank Draft	0.00	16,637.46	DFT0003488
CFS100	CANON FINANCIAL SERVICES INC	07/06/2026	Bank Draft	0.00	810.18	DFT0003489
EFM100	ENTERPRISE FLEET MANAGEMENT	07/17/2026	Bank Draft	0.00	18,817.80	DFT0003490
WRI110	WEX BANK	07/13/2026	Bank Draft	0.00	8,102.15	DFT0003491
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/22/2026	Bank Draft	0.00	11,013.80	DFT0003492
MIS300	MISSOURI DEPT OF REVENUE	07/22/2026	Bank Draft	0.00	3,990.00	DFT0003493
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/22/2026	Bank Draft	0.00	18,139.14	DFT0003494
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/22/2026	Bank Draft	0.00	4,242.32	DFT0003495
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/24/2026	Bank Draft	0.00	74.40	DFT0003500
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/24/2026	Bank Draft	0.00	17.40	DFT0003501
ACS100	AMAZON CAPITAL SERVICES INC	07/27/2026	Bank Draft	0.00	476.39	DFT0003502
CLH100	CLAYTON HOLDINGS LLC	07/29/2026	Bank Draft	0.00	2,649.34	DFT0003503
MIS315	SPIRE	07/29/2026	Bank Draft	0.00	61.41	DFT0003504
MIS315	SPIRE	07/29/2026	Bank Draft	0.00	101.10	DFT0003505
MIS315	SPIRE	07/29/2026	Bank Draft	0.00	69.92	DFT0003506
MIS315	SPIRE	07/29/2026	Bank Draft	0.00	61.41	DFT0003507
MIS315	SPIRE	07/29/2026	Bank Draft	0.00	61.41	DFT0003508
STA500	STAPLES	07/30/2026	Bank Draft	0.00	762.11	DFT0003509
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/24/2026	Bank Draft	0.00	-74.40	DFT0003510
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	07/24/2026	Bank Draft	0.00	-17.40	DFT0003511
GOD100	GODADDY.COM LLC	07/29/2026	Bank Draft	0.00	98.37	DFT0003519

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
COMMGN	COMMERCE CREDIT CARD SERVICES	07/15/2026	Bank Draft	0.00	10,169.86	DFT0003522

Bank Code CITY Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	99	58	0.00	80,595.33
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-169.39
Bank Drafts	100	43	0.00	139,115.16
EFT's	0	0	0.00	0.00
	199	**107**	**0.00**	**219,541.10**

My Check Report

Date Range: 07/01/2 6

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: JIS-JIS						
MAG200	JERRY MAGGARD	07/31/2026	Manual	0.00	13.05	3891
COWMC	City of Willard-Muni Court	07/31/2026	Manual	0.00	6,208.54	3893
MSR100	Missouri Sheriff's Retirement	07/31/2026	Manual	0.00	9.00	3894
TSMP	Treasurer State of MO-POST	07/31/2026	Manual	0.00	52.11	3895
DORAF	Department of Revenue Auto Fund	07/31/2026	Manual	0.00	364.76	3896
DRCV	Department of Revenue Crime Victims	07/31/2026	Manual	0.00	371.54	3897
COA100	COAST PROFESSIONAL INC	07/31/2026	Manual	0.00	27.48	3898

Bank Code JIS Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	7	7	0.00	7,046.48
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	7	**7**	**0.00**	**7,046.48**

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	99	58	0.00	80,595.33
Manual Checks	7	7	0.00	7,046.48
Voided Checks	0	6	0.00	-169.39
Bank Drafts	100	43	0.00	139,115.16
EFT's	0	0	0.00	0.00
	206	**114**	**0.00**	**226,587.58**

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	7/2026	226,587.58
			226,587.58

City of Willard, MO

Refund Check Register
Refund Check Detail

UBPKT04861 - Refunds 01 UBPKT04859 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
03-014302-02	GRAY, MARATONYA		0	87.48			87.48	Generated From Billing
09-800003-08	TWIN LAKES UNDERGROUND		0	1,300.00			1300.00	Generated From Billing
09-540800-05	BARTLETT, KADIE		0	48.25			48.25	Generated From Billing
02-000085-06	CLINE, SARAH		0	62.79			62.79	Generated From Billing
01-247275-01	WOOD, TAYLOR		0	146.92			146.92	Generated From Billing
09-210245-07	BUNCH, TINIKA & SKYLER		0	38.36			38.36	Generated From Billing
09-540150-03	CARTLEDGE, RYAN		0	86.71			86.71	Generated From Billing
09-800004-04	MILLER PIPELINE		0	1,387.37			1387.37	Generated From Billing
01-501160-05	DESHONG, EVAN		0	178.07			178.07	Generated From Billing
02-000330-12	LAWRENCE, CHARAE		0	80.61			80.61	Generated From Billing
03-300130-02	RHODES, JOHN & KATHRYN		0	61.42			61.42	Generated From Billing
02-000365-07	MEADOR, REAGAN		0	174.57			174.57	Generated From Billing
01-400125-04	HANES, PATRICIA & SEAN		0	65.64			65.64	Generated From Billing
04-020500-09	O'DELL, ANGELA		0	50.21			50.21	Generated From Billing
03-012000-02	KRW REI LLC		0	86.05			86.05	Generated From Billing
Total Refunds: 15			**Total Refunded Amount:**	3,854.45				

Revenue Code Summary

Revenue Code		Amount
996 - UNAPPLIED CREDITS / REFUNDS		3854.45
	Revenue Total:	3854.45

Item # 3B.

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

July 2026 Utility Adjustments

City of Willard, MO

Utility Monthly Adjustment Report

Date Range: 7/1/2026 - 7/31/2026

Item # 3B.

Daily Distribution

Day of the Week: 6

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Returned Check Adjustment	1	84.17									
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Returned Check Adjustment	1	1.68									
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Returned Check Adjustment	1	0.32									
Revenue Code: 400 - SEWER - RESIDENTIAL											
Returned Check Adjustment	1	33.83									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	30.00									
									Day 6 Total:		150.00

Day of the Week: 13

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	1	-14.45									
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	2	-6.71									
									Day 13 Total:		-21.16

Day of the Week: 14

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 105 - WATER - RURAL RESIDENTIAL											
Reverse Payment Adjustm...	1	27.34									
Revenue Code: 198 - RURAL COUNTY TAX											
Reverse Payment Adjustm...	1	0.24									
Revenue Code: 600 - PRIMACY FEE - RESIDENTIAL											
Reverse Payment Adjustm...	1	5.28									
									Day 14 Total:		32.86

Day of the Week: 20

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-57.64	Reverse Deposit Applied A...	1	7.61						
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Reverse Deposit Applied A...	1	0.15									
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Reverse Deposit Applied A...	1	0.03									

Daily Distribution

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	1	-0.42									
Revenue Code: 400 - SEWER - RESIDENTIAL											
Reverse Deposit Applied A...	1	17.25									
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	1	-1.08									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	-30.00									
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS											
Reverse Deposit Applied A...	1	74.96									
									Day 20 Total:		10.86

Day of the Week: 28

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	6	-300.00									
									Day 28 Total:		-300.00
									Grand Total for Period:		-127.44

Adjustment Type Totals

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Adjustment Type: MSC - Miscellaneous	**Count: 3**										
100 - WATER - RESIDENTIAL	1	-57.64	801 - NSF CHARGES (Adjust...	2	0.00						
Adjustment Type: RCO - Reverse Cutoff	**Count: 6**										
NON PAYMENT - NON-PAY...	6	-300.00									
Adjustment Type: RDA - Reverse Deposit Apld	**Count: 5**										
100 - WATER - RESIDENTIAL	1	7.61	190 - RESIDENTIAL CITY TAX	1	0.15	191 - RESIDENTIAL COUNT...	1	0.03	400 - SEWER - RESIDENTIAL	1	17.25
996 - UNAPPLIED CREDITS...	1	74.96									
Adjustment Type: RPA - Reverse Payment	**Count: 3**										
105 - WATER - RURAL RESI...	1	27.34	198 - RURAL COUNTY TAX	1	0.24	600 - PRIMACY FEE - RESID...	1	5.28			
Adjustment Type: RPN - Reverse Penalty	**Count: 5**										
195 - WATER PENALTIES	2	-14.87	495 - SEWER PENALTIES	3	-7.79						
Adjustment Type: RTC - Returned Check	**Count: 4**										
100 - WATER - RESIDENTIAL	1	84.17	190 - RESIDENTIAL CITY TAX	1	1.68	191 - RESIDENTIAL COUNT...	1	0.32	400 - SEWER - RESIDENTIAL	1	33.83
									Grand Total Adjustment Types for Period:		-127.44

Revenue Code Totals By Class

Class: CITY RES - CITY RESIDENTAL

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-57.64	Reverse Deposit Applied A...	1	7.61	Returned Check Adjustment	1	84.17			

Item # 3B.

Revenue Code Totals By Class

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Reverse Deposit Applied A...	1	0.15	Returned Check Adjustment	1	1.68						
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Reverse Deposit Applied A...	1	0.03	Returned Check Adjustment	1	0.32						
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	2	-14.87									
Revenue Code: 400 - SEWER - RESIDENTIAL											
Reverse Deposit Applied A...	1	17.25	Returned Check Adjustment	1	33.83						
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	3	-7.79									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	30.00									
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS											
Reverse Deposit Applied A...	1	74.96									
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	4	-200.00									
									Class CITY RES Total:		-30.30

Class: RURAL RES - RURAL RESIDENTAL

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 105 - WATER - RURAL RESIDENTIAL											
Reverse Payment Adjustme...	1	27.34									
Revenue Code: 198 - RURAL COUNTY TAX											
Reverse Payment Adjustme...	1	0.24									
Revenue Code: 600 - PRIMACY FEE - RESIDENTIAL											
Reverse Payment Adjustme...	1	5.28									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	-30.00									
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	2	-100.00									
									Class RURAL RES Total:		-97.14
									Grand Total for Period:		-127.44

Revenue Code Totals by Type

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-57.64	Reverse Deposit Applied A...	1	7.61	Returned Check Adjustment	1	84.17			
									Revenue 100 Total:		34.14
Revenue Code: 105 - WATER - RURAL RESIDENTIAL											
Reverse Payment Adjustme...	1	27.34									
									Revenue 105 Total:		27.34
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Reverse Deposit Applied A...	1	0.15	Returned Check Adjustment	1	1.68						
									Revenue 190 Total:		1.83

Item # 3B.

Revenue Code Totals by Type

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Reverse Deposit Applied A...	1	0.03	Returned Check Adjustment	1	0.32						
									Revenue 191 Total:		0.35
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	2	-14.87									
									Revenue 195 Total:		-14.87
Revenue Code: 198 - RURAL COUNTY TAX											
Reverse Payment Adjustme...	1	0.24									
									Revenue 198 Total:		0.24
Revenue Code: 400 - SEWER - RESIDENTIAL											
Reverse Deposit Applied A...	1	17.25	Returned Check Adjustment	1	33.83						
									Revenue 400 Total:		51.08
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	3	-7.79									
									Revenue 495 Total:		-7.79
Revenue Code: 600 - PRIMACY FEE - RESIDENTIAL											
Reverse Payment Adjustme...	1	5.28									
									Revenue 600 Total:		5.28
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	2	0.00									
									Revenue 801 Total:		0.00
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS											
Reverse Deposit Applied A...	1	74.96									
									Revenue 996 Total:		74.96
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	6	-300.00									
									Revenue NON PAYMENT Total:		-300.00
									Grand Total Revenue by Type for Period:		-127.44

Totals by Transaction Type

Transaction Type	Count	Amount
Miscellaneous Adjustment	3	-57.64
Reverse Cutoff Adjustment	6	-300.00
Reverse Deposit Applied Adjustment	1	100.00
Reverse Payment Adjustment	1	32.86
Reverse Penalty Adjustment	3	-22.66
Returned Check Adjustment	1	120.00
Total for Period:	15	-127.44

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Miscellaneous Adjustment			
	100 - WATER - RESIDENTIAL	1	-57.64
	801 - NSF CHARGES (Adjustment)	2	0.00
	Miscellaneous Adjustment Total:		-57.64
Reverse Cutoff Adjustment			
	NON PAYMENT - NON-PAYMENT PENALTY	6	-300.00
	Reverse Cutoff Adjustment Total:		-300.00
Reverse Deposit Applied Adjustment			
	100 - WATER - RESIDENTIAL	1	7.61
	190 - RESIDENTIAL CITY TAX	1	0.15
	191 - RESIDENTIAL COUNTY TAX	1	0.03
	400 - SEWER - RESIDENTIAL	1	17.25
	996 - UNAPPLIED CREDITS / REFUNDS	1	74.96
	Reverse Deposit Applied Adjustment Total:		100.00
Reverse Payment Adjustment			
	105 - WATER - RURAL RESIDENTIAL	1	27.34
	198 - RURAL COUNTY TAX	1	0.24
	600 - PRIMACY FEE - RESIDENTIAL	1	5.28
	Reverse Payment Adjustment Total:		32.86
Reverse Penalty Adjustment			
	195 - WATER PENALTIES	2	-14.87
	495 - SEWER PENALTIES	3	-7.79
	Reverse Penalty Adjustment Total:		-22.66
Returned Check Adjustment			
	100 - WATER - RESIDENTIAL	1	84.17
	190 - RESIDENTIAL CITY TAX	1	1.68
	191 - RESIDENTIAL COUNTY TAX	1	0.32
	400 - SEWER - RESIDENTIAL	1	33.83
	Returned Check Adjustment Total:		120.00
	Total for Period:	26	-127.44

Totals by Revenue Code

Revenue Code	Count	Amount
100 - WATER - RESIDENTIAL	1	34.14
105 - WATER - RURAL RESIDENTIAL	1	27.34
190 - RESIDENTIAL CITY TAX	1	1.83
191 - RESIDENTIAL COUNTY TAX	1	0.35
195 - WATER PENALTIES	2	-14.87
198 - RURAL COUNTY TAX	1	0.24
400 - SEWER - RESIDENTIAL	1	51.08
495 - SEWER PENALTIES	3	-7.79
600 - PRIMACY FEE - RESIDENTIAL	1	5.28
801 - NSF CHARGES (Adjustment)	2	0.00
996 - UNAPPLIED CREDITS / REFUNDS	1	74.96

Item # 3B.

Totals by Revenue Code

Revenue Code	Count	Amount
NON PAYMENT - NON-PAYMENT PENALTY	6	-300.00
Total for Period:	26	-127.44

Revenue Code Totals By Read Group

Read Group: 01 - Read Group: 01

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	1	-50.00									
									Read Group 01 Total:		-50.00

Read Group: 03 - Read Group: 03

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	1	-1.06									
									Read Group 03 Total:		-1.06

Read Group: 05 - Read Group: 05

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	1	-0.42									
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	1	-1.08									
									Read Group 05 Total:		-1.50

Read Group: 07 - Read Group: 07

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-57.64	Reverse Deposit Applied A...	1	7.61	Returned Check Adjustment	1	84.17			
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Reverse Deposit Applied A...	1	0.15	Returned Check Adjustment	1	1.68						
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Reverse Deposit Applied A...	1	0.03	Returned Check Adjustment	1	0.32						
Revenue Code: 400 - SEWER - RESIDENTIAL											
Reverse Deposit Applied A...	1	17.25	Returned Check Adjustment	1	33.83						
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	30.00									
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS											
Reverse Deposit Applied A...	1	74.96									
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	1	-50.00									
									Read Group 07 Total:		142.36

Read Group: 08 - Read Group: 08

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	1	-14.45									

Revenue Code Totals By Read Group

Type	Count	Amount									
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	1	-5.65									
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	1	-50.00									
									Read Group 08 Total:		-70.10

Read Group: 09 - Read Group: 09

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 105 - WATER - RURAL RESIDENTIAL											
Reverse Payment Adjustme...	1	27.34									
Revenue Code: 198 - RURAL COUNTY TAX											
Reverse Payment Adjustme...	1	0.24									
Revenue Code: 600 - PRIMACY FEE - RESIDENTIAL											
Reverse Payment Adjustme...	1	5.28									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	1	-30.00									
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
Reverse Cutoff Adjustment	3	-150.00									
									Read Group 09 Total:		-147.14
									Grand Total for Period:		-127.44

Revenue Code Totals By Bill Cycle

Bill Cycle: 01 - Cycle: 01

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-57.64	Reverse Deposit Applied A...	1	7.61	Returned Check Adjustment	1	84.17			
Revenue Code: 105 - WATER - RURAL RESIDENTIAL											
Reverse Payment Adjustme...	1	27.34									
Revenue Code: 190 - RESIDENTIAL CITY TAX											
Reverse Deposit Applied A...	1	0.15	Returned Check Adjustment	1	1.68						
Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
Reverse Deposit Applied A...	1	0.03	Returned Check Adjustment	1	0.32						
Revenue Code: 195 - WATER PENALTIES											
Reverse Penalty Adjustment	2	-14.87									
Revenue Code: 198 - RURAL COUNTY TAX											
Reverse Payment Adjustme...	1	0.24									
Revenue Code: 400 - SEWER - RESIDENTIAL											
Reverse Deposit Applied A...	1	17.25	Returned Check Adjustment	1	33.83						
Revenue Code: 495 - SEWER PENALTIES											
Reverse Penalty Adjustment	3	-7.79									
Revenue Code: 600 - PRIMACY FEE - RESIDENTIAL											
Reverse Payment Adjustme...	1	5.28									
Revenue Code: 801 - NSF CHARGES (Adjustment)											
Miscellaneous Adjustment	2	0.00									
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS											
Reverse Deposit Applied A...	1	74.96									

Revenue Code Totals By Bill Cycle

Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY

Reverse Cutoff Adjustment	6	-300.00

Bill Cycle 01 Total:	-127.44
Grand Total for Period:	-127.44

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

POLICE CHIEF'S RECOMMENDATION TO REMOVE FLOCK CAMERA SYSTEM AND NOT RENEW THE CONTACT.

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

SANITARY SEWER UPDATE - STEVE BODENHAMER (7 MINS)

CITY OF WILLARD

INTERNAL MEMORANDUM

DATE: August 24, 2026

TO: Mayor Smith and BOA

FROM: S. D. Bodenhamer

RE: Sanitary Sewer Project Status

COMMUNITY FUNDING PARTNERSHIP (94 Lift Station and Force Main)

Status of components:

- Construction
    - Young's General Contracting has installed all of 18-inch HDPE pipe along Old Willard Road. The tie-in to the City of Springfield is compromised by a deteriorated manhole at the tie in point. The City of Springfield will replace this manhole.
    - Young's General Contracting is diligently working on excavation clean-up along Old Willard Road.
    - Electrical and mechanical modifications at the 94 Lift Station continue.
    - We have been granted a De Minimis Waiver under American Iron and Steel regulations for the four 14-inch plug valves. This will provide valves with a 6-8 week delivery rather than the delayed delivery of the original valves ordered of 20 to 30 weeks.
- Finance
    - We have submitted Partial Payment Request # 9 to the EPA in the amount of 256,627.17.
    - Issues concerning Partial Payment Request draws arose with EPA. They were resolved when an error was pointed out in EPA's records.

MEADOWS CONNECTION TO CITY OF SPRINGFIELD

Status of components:

- Construction
    - JD Wallace Contracting has completed all work for the gravity main installation except for final "touch up" seeding which will occur this fall.
    - Clean-up and site restoration is basically complete.
    - The connection of the Meadows Regionalization Trunk Sewer to the Springfield Airport Lift Station is now live.

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2027

Item # 7A.

CITY OF WILLARD, MISSOURI
224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN to all interested parties that the City of Willard Board of Aldermen will hold a Public Hearing at 7:00 p.m. on August 24, 2026, at the Willard City Hall, 224 W. Jackson, Willard, MO.

The purpose of this hearing is to consider the Property Tax Levy for 2026 for the General Fund and the Parks & Recreation Fund.

Aggregate Assessed Valuation

		Past Proposed Rate	Current Proposed Rate
1.	Real Estate-Residential	$ 75,942,970	$ 77,443,030
2.	Real Estate-Agricultural	128,890	128,900
3.	Real Estate-Commercial	14,236,870	14,469,340
4.	Real Estate-Commercial/Local RRU	92,228	95,193
5.	Real Estate-Commercial/State RRU	3,000,554	2,697,649
	Total	$ 93,401,512	94,834,112
6.	Real Estate-New Construction	2,265,405	3,149,713
	Grand Total	$ 95,666,917	97,983,825

Purpose of Levy	Past Proposed Rate	Current Proposed Rate
General Revenue	0.2902	0.2956
Parks & Recreation	0.0888	0.0905
Total Rate for All Purposes	0.3790	0.3861

	Past Projected Revenue	Current Projected Revenue
General Revenue	$277,625	$289,640
Parks & Recreation	84,952	88,675
Total Rate for All Purposes	$362,577	$378,315

Information regarding the hearing may be obtained by contacting Courtney Myers, City Clerk at 417-742-5302.

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

AN ORDINANCE PROVIDING FOR THE GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2027 AND FOR IMPOSITION OF ANNUAL TAX FOR PARKS

First Reading: 8/24/26 **Second Reading: 8/24/26**
Bill No: 26-35
Ordinance No: 260824

AN ORDINANCE PROVIDING FOR THE GENERAL LEVY AND IMPOSITION OF ANNUAL TAX FOR GENERAL MUNICIPAL PURPOSES FOR THE YEAR 2027 AND FOR IMPOSITION OF ANNUAL TAX FOR PARKS

WHEREAS, in accordance with Section 67.110 RSMo, 2011, the Board of Alders of the City of Willard shall fix its ad valorem property tax rates no later than the first of September; and

WHEREAS, the Board of Alders has available to it from the County Clerk an abstract from his assessment books of all property within the City subject to taxation; and

WHEREAS, a public meeting was published as required by law and advertised at City Hall for seven (7) days, notifying the general public of the public hearing. During said public meeting, held on 24th of August, 2026, the Board of Alders received residents' comments about said tax rate; and

WHEREAS, the Board gave due consideration of the public comments and assessments; and

WHEREAS, the Board of Aldermen has determined it necessary and proper to adjust the levy.

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

Section 1. There is hereby levied and imposed a property tax for municipal purposes at the rate of 0.2902 on each One Hundred Dollars ($100) assessed valuation on all real property, property of railroad companies and telephone and telegraph companies and utilities within the City Limits of the City of Willard, Missouri, as the same is now fixed by law, all for the purpose of general revenue, except what may be exempt by State Law.

Section 2. There is hereby levied and imposed a property tax for public parks at the rate of 0.0888 on each One Hundred Dollars ($100) assessed valuation on all real property, property of railroad companies and telephone and telegraph companies and utilities within the City Limits of the City of Willard, Missouri, as the same is now fixed by law, or as may be exempt by State Law.

Section 3. No such tax is hereby levied or imposed on the personal property of residents of the City of Willard

Section 4. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed insofar as any portion thereof shall conflict with this ordinance.

Section 5. Savings Clause. Nothing in this ordinance shall be construed to affect any suit or proceeding now pending in any court, or any rights acquired or liability incurred, nor any cause or causes of action occurred or existing, under any previous ordinance, prior to the effective date of this ordinance.

Section 6. Severability Clause. If any section, subdivision, sentence, clause, or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Aldermen hereby declares that it would have adopted the ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsection, sentences, clauses, or phrases be declared invalid.

Section 7. This ordinance shall be in full force and effect from and after the date of its passage and approval.

Section 8. That the City Clerk is hereby directed to certify this levy to the Greene County Clerk as required by law.

PASSED BY THE BOARD OF ALDERMEN AND APPROVED BY THE MAYOR THIS 24th DAY OF AUGUST 2026.

Approved By: ______________________________

Troy Smith, Mayor

Attested By: ______________________________

Courtney Myers, City Clerk

County of GREENE State of Missouri

GREENE COUNTY COURTHOUSE
940 BOONVILLE ROOM 113
SPRINGFIELD, MO 65802
(417) 868-4055

SHANE SCHOELLER
COUNTY CLERK

NOTICE OF 2026
AGGREGATE ASSESSED VALUATION
August 7, 2026

Per RSMo.137.245.3, I, Shane Schoeller, Greene County Clerk, do hereby certify that the following is the aggregate assessed valuation of the City of Willard in Greene County, Missouri, for the year 2026 as shown on the assessment lists on July 24, 2026 plus railroad and utility valuations as reported by the State Tax Commission.

1. Real Estate - Residential	**$**	**77,443,030**
2. Real Estate - Agricultural		**128,900**
3. Real Estate - Commercial		**14,469,340**
4. Real Estate - Commercial/Local RRU		**95,193**
5. Real Estate - Commercial/State RRU		**2,697,649**
6. Personal Property		**17,301,303**
7. Personal Property - Local RRU		**173,706**
8. Personal Property - State RRU		**341,189**
Total	**$**	**112,650,310**

Real Estate - New Construction Value	$	3,149,713
Tax Increment Financing (TIF) District Value		0
Newly Added Territory		
Newly Separated Territory		
Property Changed from Local to State - Real Estate		
Property Changed from Local to State - Personal Property		

This information is transmitted to you in compliance with R.S.Mo. § 67.110, which requires that notice be given and public hearings held before tax rates are set.

Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

August 07, 2026

TO: 09-039-0009 City of Willard

RE: Setting of 2026 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2026 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page.**
3. Please **submit the <u>finalized</u> tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **<u>Form A, Line 2b - New Construction & Improvements - Personal Property</u>**

  Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **<u>Form A, Line 5 - Prior Year Assessed Valuation</u>**

  If the 2026 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2025 calculation for this change. The revised 2025 tax rate ceiling is listed on the 2026 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2025 calculation; please keep this form for your files.

- **<u>(SCHOOL DISTRICTS ONLY) Form A, Line 14</u>**

  We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/7/2026

Item # 8A.

Summary Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

		For Political Subdivision Use in Calculating its Tax Rate
A.	**Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.2902
B.	**Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18)	0.2956
C.	**Amount of rate increase authorized by voters for current year** if same purpose. (Form B, Line 7)	
D.	**Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.2956
E.	**Maximum authorized levy** the most recent voter approved rate	0.8000
F.	**Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)	0.2956
G1.	**Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	
G2.	**Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)	
H.	**Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	
I.	**Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	
J.	**Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	
AA.	**Rate to be levied for debt service,** if applicable (Form C, Line 10)	
BB.	**Additional special purpose rate authorized by voters** after the prior year tax rates were set. (Form B, Line 7 if a different purpose)	

Certification

I, the undersigned, ____________ (Office) of ____________ (Political Subdivision) levying a rate in ____________ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by county clerk based on certification from the political subdivision: Lines **J** ________ **AA** ________ **BB** ________

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/7/2026

Item # 8A.

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. **(2026) Current year assessed valuation**

   Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	94,834,112	+	(b)	0	=	94,834,112
	(Real Estate)			(Personal Property)		(Total)

2. **Assessed valuation of new construction & improvements**

   2(a) - Obtained from the county clerk or county assessor

   2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	3,149,713	+	(b)	0	=	3,149,713
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) **If Line 2b is negative, enter zero**		(Total)

3. **Assessed value of newly added territory**
   obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. **Adjusted current year assessed valuation**
   (Line 1 total - Line 2 total - Line 3 total) 91,684,399

5. **(2025) Prior year assessed valuation**

   Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

   NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	93,401,512	+	(b)	0	=	93,401,512
	(Real Estate)			(Personal Property)		(Total)

6. **Assessed value of newly separated territory**
   obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. **Assessed value of property locally assessed in prior year, but state assessed in current year**
   obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. **Adjusted prior year assessed valuation**
   (Line 5 total - Line 6 total - Line 7 total) 93,401,512

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	For Political Subdivision Use in Calculating its Tax Rate
9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-1.8384%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%
11. **Adjusted prior year assessed valuation** (Line 8)	93,401,512
12. **(2025) Tax rate ceiling from prior year** (Summary Page, Line A)	0.2902
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	271,051
14. **Permitted reassessment revenue growth** The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	0
16. **Total revenue permitted in current year *** from property that existed in both years (Line 13 + Line 15)	271,051
17. **Adjusted current year assessed valuation** (Line 4)	91,684,399
18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo** (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundreth of a cent. **Enter this rate on the Summary Page, Line B**	0.2956

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

Item # 8A.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Summary Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	Parks & Recreation
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

		For Political Subdivision Use in Calculating its Tax Rate
A.	**Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)	0.0888
B.	**Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18)	0.0905
C.	**Amount of rate increase authorized by voters for current year** if same purpose. (Form B, Line 7)	
D.	**Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)	0.0905
E.	**Maximum authorized levy** the most recent voter approved rate	0.2000
F.	**Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E)	0.0905
G1.	**Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable	
G2.	**Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)	
H.	**Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.	
I.	**Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.	
J.	**Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)	
AA.	**Rate to be levied for debt service,** if applicable (Form C, Line 10)	
BB.	**Additional special purpose rate authorized by voters** after the prior year tax rates were set. (Form B, Line 7 if a different purpose)	

Certification

I, the undersigned, ____________ (Office) of ____________ (Political Subdivision) levying a rate in ____________ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by county clerk based on certification from the political subdivision: Lines **J** ________ **AA** ________ **BB** ________

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

Item # 8A.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	Parks & Recreation
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. **(2026) Current year assessed valuation**

   Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	+	(b)	=	
94,834,112	+	0	=	94,834,112
(Real Estate)		(Personal Property)		(Total)

2. **Assessed valuation of new construction & improvements**

   2(a) - Obtained from the county clerk or county assessor

   2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	+	(b)	=	
3,149,713	+	0	=	3,149,713
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) **If Line 2b is negative, enter zero**		(Total)

3. **Assessed value of newly added territory**
   obtained from the county clerk or county assessor

(a)	+	(b)	=	
0	+	0	=	0
(Real Estate)		(Personal Property)		(Total)

4. **Adjusted current year assessed valuation**
   (Line 1 total - Line 2 total - Line 3 total) 91,684,399

5. **(2025) Prior year assessed valuation**

   Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

   NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	+	(b)	=	
93,401,512	+	0	=	93,401,512
(Real Estate)		(Personal Property)		(Total)

6. **Assessed value of newly separated territory**
   obtained from the county clerk or county assessor

(a)	+	(b)	=	
0	+	0	=	0
(Real Estate)		(Personal Property)		(Total)

7. **Assessed value of property locally assessed in prior year, but state assessed in current year**
   obtained from the county clerk or county assessor

(a)	+	(b)	=	
0	+	0	=	0
(Real Estate)		(Personal Property)		(Total)

8. **Adjusted prior year assessed valuation**
   (Line 5 total - Line 6 total - Line 7 total) 93,401,512

Item # 8A.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	Parks & Recreation
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).	For Political Subdivision Use in Calculating its Tax Rate
9. **Percentage increase in adjusted valuation** of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-1.8384%
10. **Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%
11. **Adjusted prior year assessed valuation** (Line 8)	93,401,512
12. **(2025) Tax rate ceiling from prior year** (Summary Page, Line A)	0.0888
13. **Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	82,941
14. **Permitted reassessment revenue growth** The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. **Additional revenue permitted** (Line 13 x Line 14)	0
16. **Total revenue permitted in current year *** from property that existed in both years (Line 13 + Line 15)	82,941
17. **Adjusted current year assessed valuation** (Line 4)	91,684,399
18. **Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo** (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundreth of a cent. **Enter this rate on the Summary Page, Line B**	0.0905

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/7/2026

Item # 8A.

Informational Data

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

		Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
	Informational Summary Page	
A.	**Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)	0.2902
B.	**Current year rate computed** (Informational Form A, Line 18 below)	0.2956
C.	**Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below)	
D.	**Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C)	0.2956
E.	**Maximum authorized levy** most recent voter approved rate	0.8000
F.	**Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)	0.2956
	Informational Form A	
9.	**Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	-1.8384%
10.	**Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%
11.	**Adjusted prior year assessed valuation** (Form A, Line 8)	93,401,512
12.	**(2025) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.2902
13.	**Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	271,051
14.	**Permitted reassessment revenue growth** The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.0000%
15.	**Additional reassessment revenue permitted** (Line 13 x Line 14)	0
16.	**Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	271,051
17.	**Adjusted current year assessed valuation** (Form A, Line 4)	91,684,399
18.	**Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo,** if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.2956
	Informational Form B	
6.	**Prior year tax rate ceiling to apply voter approved increase to** (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7.	**Voter approved increased tax rate to adjust** (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED **8/7/2026**

Item # 8A.

Informational Data

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Willard	09-039-0009	Parks & Recreation
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Informational Summary Page

		Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
A.	**Prior year tax rate ceiling** (Prior year Informational Summary Page, Line F)	0.0888
B.	**Current year rate computed** (Informational Form A, Line 18 below)	0.0905
C.	**Amount of increase authorized by voters for current year** (Informational Form B, Line 7 below)	
D.	**Rate to compare to maximum authorized levy** (Line B if no election, otherwise Line C)	0.0905
E.	**Maximum authorized levy** most recent voter approved rate	0.2000
F.	**Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year** (Lower of Line D or E)	0.0905

Informational Form A

9.	**Percentage increase in adjusted valuation** (Form A, Line 4 - Line 8 / Line 8 x 100)	-1.8384%
10.	**Increase in Consumer Price Index (CPI)** certified by the State Tax Commission	2.7000%
11.	**Adjusted prior year assessed valuation** (Form A, Line 8)	93,401,512
12.	**(2025) Tax rate ceiling from prior year** (Informational Summary Page, Line A from above)	0.0888
13.	**Maximum prior year adjusted revenue** from property that existed in both years (Line 11 x Line 12 / 100)	82,941
14.	**Permitted reassessment revenue growth** The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0, nor more than 5%.	0.0000%
15.	**Additional reassessment revenue permitted** (Line 13 x Line 14)	0
16.	**Total revenue permitted in current year** from property that existed in both years (Line 13 + Line 15)	82,941
17.	**Adjusted current year assessed valuation** (Form A, Line 4)	91,684,399
18.	**Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo,** if no voluntary reduction was taken (Line 16 / Line 17 x 100)	0.0905

Informational Form B

6.	**Prior year tax rate ceiling to apply voter approved increase to** (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)	
7.	**Voter approved increased tax rate to adjust** (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)	

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

AN ORDINANCE OF THE CITY OF WILLARD, MISSOURI, TO RE-ESTABLISH A PROCEDURE TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND SUBSTANTIAL INTERESTS FOR CERTAIN OFFICIALS.

First Read: 8/24/2026 **Second Read: 8/24/2026**

Bill No: 26-36 **Ordinance No: 260824A**

AN ORDINANCE OF THE CITY OF WILLARD, MISSOURI, TO RE-ESTABLISH A PROCEDURE TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND SUBSTANTIAL INTERESTS FOR CERTAIN OFFICIALS.

WHEREAS, the proper operation of government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government; and

WHEREAS, WHEREAS, in recognition of these goals, there is hereby re-established a procedure for disclosure by certain officials and employees of private financial or other interests in matters affecting the City of Willard; and

WHEREAS, the Board of Aldermen are allowed, pursuant to Section 105.483 and Section 105.485 of the Revised Statutes of Missouri, to adopt their own ordinance regarding conflicts of interest; and

WHEREAS, when the Board of Aldermen adopt the conflict of interest ordinance biannually before September 15th, the City is excluded from the requirement of filing financial statements as required in Section 105.485.2 of the Revised Statutes of Missouri; and

WHEREAS, the Board of Aldermen last adopted the conflict of interest ordinance on January 13th day of 2025; and

WHEREAS, the Board of Aldermen as an act of compliance with Sections 105.483 and 105.485 of the Revised Statutes of Missouri desires to adopt and reaffirm the requirements for a conflict of interest ordinance.

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

Section 1. Declaration of Policy The proper operation of government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in its government. In recognition of these goals, there is hereby established a procedure for disclosure by certain officials and employees of private financial or other interests in matters affecting the City of Willard.

Section 2. Conflicts of Interest All elected and appointed officials as well as employees of the City of Willard shall comply with Chapter 105, RSMo. Any member of the governing body who has a substantial personal or private interest in any measure, bill, order or ordinance proposed or pending before such governing body shall disclose that interest to the City Clerk and such disclosure shall be recorded in the official minutes. Substantial personal or private interest shall have the meaning provided in Chapter 105, RSMo.

Section 3. Disclosure Reports Each elected official, candidate for elective office, the chief administrative officer, the chief purchasing officer, and the full-time general counsel shall make the disclosures required by Section 105.485 and related provisions of Chapter 105, RSMo., including reportable transactions in excess of five hundred dollars ($500.00), when applicable by May 1, or the appropriate deadline as referenced in Section 105.487 RSMo, if any such transactions occurred during the previous calendar year.

Section 4. Filing of Reports

Financial Interest Statements shall be filed annually by May 1, within thirty (30) days of appointment to office when required, and by candidates no later than fourteen (14) days after the close of filing. Reports shall be filed with the City of Willard and the Missouri Ethics Commission as required by law and shall be available for public inspection as provided by law.

Section 5. Filing of Ordinance

A certified copy of this Ordinance, adopted prior to September 15, shall be sent within ten (10) days of adoption to the Missouri Ethics Commission.

Section 6. Effective Date

This Ordinance shall be in full force and effect from and after the date of its passage and approval and shall remain in effect for two (2) years from the date of passage.

____
Troy Smith, Mayor

ATTEST:

____
Courtney Myers, City Clerk

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

AN ORDINANCE OF THE BOARD OF ALDERS OF THE CITY OF WILLARD, MISSOURI, AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH VISU-SEWER OF MISSOURI, LLC FOR LATERAL SEALING/GROUT SERVICE

First Reading: 8/24/26 **Second Reading: 8/24/26**
Bill No: 26-37 **Ordinance No: 260824B**

AN ORDINANCE OF THE BOARD OF ALDERS OF THE CITY OF WILLARD, MISSOURI, AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH VISU-SEWER OF MISSOURI, LLC FOR LATERAL SEALING/GROUT SERVICE

WHEREAS, pursuant to §§ 250.010 and 250.020, RSMo, the City of Willard is authorized to acquire, construct, improve, extend, maintain and operate its municipal sewer system; and

WHEREAS, proper maintenance, inspection, and preservation of the City's sewer lines is necessary to ensure reliable sewer service, regulatory compliance, and continued protection of public health, safety, and welfare; and

WHEREAS, the City desires to enter into an agreement with Visu-Sewer of Missouri, LLC for lateral sealing/grout service necessary to preserve the City's existing sewer lines; and

WHEREAS, funds have been allocated in the 2026 fiscal year budget for the agreement; and

WHEREAS, the Board of Aldermen of Willard wish to authorize the agreement as attached as Exhibit 1.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERS OF THE CITY OF WILLARD, MISSOURI, AS FOLLOWS:

SECTION I: The Board of Alders hereby authorizes the Mayor to execute, on behalf of the City of Willard, an agreement with Visu-Sewer of Missouri, LLC, in substantially the form attached as Exhibit 1. The Mayor, City Administrator, and other appropriate officials are authorized to execute all documents and take all steps necessary or desirable to carry out the intent of this ordinance and the purposes of the agreement.

SECTION II: This ordinance shall be in full force and effect upon and after its passage and approval.

Read two times and passed at a meeting of the Board of Alders of the City of Willard, Missouri, on the **24th day of August 2026**.

____
Troy Smith, Mayor

Attested By:

Courtney Myers, City Clerk

Item # 8C.

EXHIBIT B

VisuSewer

Proposal for Injection Grouting

To: **Ray Lynch**
City of Willard, Missouri
224 W Jackson
Willard, MO 65781
417.952.0231

From: Ethan Manley
Visu-Sewer of Missouri, LLC
7895 St. Clair Avenue
East St. Louis, IL 62203
618.397.9840

Date: **8/19/2026** **Project: City of Willard, Missouri**

Visu-Sewer of Missouri LLC is pleased to provide the following quotation for:

Inspection:

☒ **Maintenance**: *Sewer Cleaning*

☒ **Inspection**: *CCTV Inspection*

☒ **Grouting:** Test/Seal Joints

☒ **Grouting:** Lateral Sealing

☒ **Grouting:** Manhole Injection Grouting

Project Pricing

Pay Item	Description	Units	U/M	Price	Total
1	Mobilization - Joint Test and Seal	1	LS	$ 2,886.80	$ 2,886.80
2	8" Joint Test	203	EA	$ 64.95	$ 13,184.85
3	8" Joint Seal	203	EA	$ 1.03	$ 209.09
4	Mobilization - Lateral Sealing System	1	LS	$ 2,577.50	$ 2,577.50
5	Lateral Sealing System Test and Seal	47	EA	$ 603.14	$ 28,347.58
6	Mobilization - Manhole Injection Grouting	1	LS	$ 1,288.75	$ 1,288.75
7	Manhole Rehabilitation - Acrylamide Gel	20	EA	$ 1,237.20	$ 24,744.00
8	Extra Grout - Per Gallon		EA	$ 12.37	$ -
	TOTAL				**$ 73,238.57**

SERVICES CONTRACT

THIS CONTRACT made and entered into by and between the City of Willard, Missouri (the City) and Visu-Sewer of Missouri, LLC (Contractor) on this _____ day of _________________, 2026.

Witnessed That:

WHEREAS, the City of Willard desires to engage the Contractor to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Contractor made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal.

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Contractor as follows:

1. **Scope of Work**. The City agrees to engage the work of the Contractor and the Contractor agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Contractor may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this Contract.

3. **Amendments.** This Contract may not be amended, modified, or otherwise changed or altered except by a writing executed by Contractor and an authorized representative of City.

4. **Exchange of Data**. All information, data, and reports as are existing, available, and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

5. **Payment for Labor and Materials**. The Contractor agrees and binds itself to secure and pay for all personnel, labor, materials, and supplies required to perform the services called for under this Contract by Contractor. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Contractor. All the work required hereunder will be performed by the Contractor or under Contractor's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this Contract shall be subcontracted without the written approval of the City.

6. **Term**. The work of the Contractor shall commence as soon as practicable after the execution of this Contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of

the purposes of the Contract, but in any event, all of the work required hereunder shall be completed by ____________________.

7. **Costs not to Exceed**. The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this Contract which cannot be exceeded unless this Contract is amended. The Contractor providing work hereunder shall be required to keep track of the amount of work performed under this Contract at all times; and any work, materials, supplies, or expenses in excess of the fixed sum shall not be eligible for payment. **The Contractor shall notify the City if Contractor anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation.** The Contractor shall establish a billing system showing the amount of money remaining on the Contract which shall be shown in each monthly billing.

8. **Payment**.

   a. **Conditioned upon acceptable performance**. The City agrees to pay the Contractor in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this Contract; provided, that where payments are to be made periodically to Contractor for work rendered under this Contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

   b. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Contractor under the terms of this Contract exceed the sum of **Seventy-three thousand two hundred thirty-eight dollars and fifty-seven cents ($73,238.57)(*regardless of Exhibit A potential increases, any increase beyond the total amount above, must be agreed to in writing and is deemed an amendment to the contract*).**

9. **Bankruptcy or Insolvency.** In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Contractor, or in the event of breach of any of the terms hereof including in the warranties of the Contractor, City may cancel this Contract or affirm the Contract and hold Contractor responsible in damages.

10. **Compliance with Applicable Laws.** The Contractor warrants it has complied with all Applicable laws, rules and ordinances of the United States, or any state, municipality or any other governmental authority or agency in the manufacture or sale of the items covered by this Contract, including but not limited to all provisions of the Fair Labor Standard Act, as amended.

    Contractor agrees to comply with all applicable federal, state, and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state, and federal taxes and assessments owed by Contractor is current.

11. Conflicts. Any bidder or signee of this Contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this Contract. A violation of this provision renders the Contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this Contract. The Contractor further covenants that in the performance of this Contract no person having such interest shall be employed.

12. Termination of Contract.

a. Termination for breach. Failure of the Contractor to fulfill Contractor's obligations under this Contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the Contract, and the City shall thereupon have the right to immediately terminate the Contract. The City shall give written notice of termination to the Contractor by one of three different means: U.S. Postal Service Mails; email transmission; or by hand delivering a copy of the same to the Contractor. The date of termination shall be the date upon which notice of termination is hand delivered to Contractor, the third day following mailing of the notice of termination, or delivery of an email transmission, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, parts, materials, and reports or other materials prepared by the Contractor under this Contract shall at the option of the City become its property, and the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the Contract by the Contractor.

b. Right to terminate in the absence of breach. The City may terminate this Contract for any reason by serving notice of intent to terminate upon the Contractor by the means specified in sub-paragraph a of this section. Such notice shall specify the date of termination, but in no event shall the city terminate the Contract under this provision upon less than thirty (30) days' notice to the other Contractor; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

c. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this Contract.

13. Non-discrimination in Employment. In connection with the furnishing of supplies or performances or work under this Contract, the Contractor agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder. The Contractor agrees in the performance of this Contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Contractor or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **Provisions by Law Deemed Inserted.** Each and every provision of the law and clauses required by law to be inserted in this Contract will be deemed to be inserted herein and will be read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the Contract will be physically amended to make such insertion or correction.

15. **Tax Exempt.** The City of Willard is exempt from Sales Tax and Federal Excise Tax.

16. **Governing Law.** This Contract shall be governed by the laws of the State of Missouri. The City and Contractor agree that the performance of this Contract will be deemed to have occurred in the State of Missouri and that Contractor's performance under this Contract will be deemed the transaction of business in Missouri. Jurisdiction and venue for any claim or cause of action arising under this Contract shall be exclusively in the Circuit Court of Greene County, Missouri, or the Federal District Court for the Western District of Missouri, Southern Division, as appropriate. Contractor submits to the personal jurisdiction of and waives any personal jurisdiction or inconvenient forum objection to those courts.

17. **Severability.** The invalidity, illegality, or unenforceability of any provision of this Contract or the occurrence of any event rendering any portion or provision of this Contract void shall in no way affect the validity or enforceability of any other portion or provision of this Contract. Any void provision shall be deemed severed from this Contract, and the balance of this Contract shall be construed and enforced as if this Contract did not contain the particular portion or provision held to be void.

18. **Entire Contract.** This Contract contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this Contract shall be effective unless in writing specifically referred hereto and signed by both parties.

19. **Waiver.** All waivers of and consents to any terms and conditions of this Contract, or any rights, powers, or remedies under it, by either party must be in writing in order to be effective. Once a right has vested in a party, that party shall not be deemed to have waived its right due to its failure or election to not exercise its right at the time it vests, and such party shall continue to have the option to exercise its right unless it waives its right in writing. No waiver or consent granted with respect to one matter or incident shall be construed to operate as a waiver or consent with respect to any different or subsequent matter or incident.

20. **Force Majeure.** City acknowledges and agrees that Contractor shall not be responsible for any failures or delays in performing Contractor's respective obligations hereunder arising from any cause beyond Contractor's reasonable control, including but not limited to acts of God and natural disasters such as fires, earthquakes, storms, typhoons, and floods; acts of civil or military authority; acts of civil disobedience such as riots and warfare; and acts of foreign and domestic terrorism.

21. **Non-Agency.** The Parties agree that nothing contained in this Contract shall be construed as creating any agency, partnership, or other form of joint enterprise between the Parties.

22. **Use of Electronic Signatures.** The Contractor agrees to the electronic execution and delivery of any agreement, contract, or purchase order resulting from the acceptance of a bid and that any electronic signatures including facsimile transmission are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

23. **Missouri Immigration Law Affidavit.** The Contractor takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the Contract. The Contractor will provide information with a statement that the Contractor has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

24. **Assignment**. The Contractor shall not assign any interest in this Contract and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Contractor from the City under this Contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the Contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

25. **Performance.** It is understood by the parties that time is of the essence in this Contract.

26. **General Independent Contractor Clause**. This Contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Contractor will be an independent Contractor and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Contractor's activities and responsibilities hereunder. The Contractor agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this Contract shall not be construed as creating any joint employment relationship between the Contractor and the City, and the City will not be liable for any obligation incurred by the Contractor.

27. City Benefits. The Contractor shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

28. Liability and Indemnity. The parties mutually agree to the following:

a. In no event shall the City be liable to the Contractor for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this Contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this Contract.

b. The Contractor shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands, and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Contractor arising out of or in any way connected with this Contract. Contractor further agrees to defend, indemnify, and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this Contract to the Contractor.

c. The Contractor shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

d. All the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

29. Bonds and Insurance. The Contractor shall have and maintain, at the Contractor’s expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage, and/or expense related to the Contractor’s performance under this Contract. The insurance coverage shall include, but need not be limited to, the following coverages in the amounts specified; such insurance shall indemnify the City to the fullest extent possible under the laws of the State of Missouri:

a. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Willard shall be named as an additional insured.

b. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Willard must be named as an additional insured.

c. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Contractor(s) and Sub-Contractor(s).

d. The Contractor shall require all Sub-Contractors to provide and maintain like insurance as set forth above unless the Contractor’s policies extend to claims made against or growing out of operations of the Sub-Contractor.

e. Written evidence of the required insurance coverage shall be submitted before or upon award of the Contract. Such policy(ies) shall name the City of Willard as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this Contract.

f. Contractor understands and agrees that the insurance required under the terms of the Contract in no way precludes the Contractor from carrying such other insurance as may be deemed necessary by the Contractor for the operation of the Contractors business or for the benefit of the Contractor’s employees.

g. Notwithstanding any other provision of the Contract to the contrary, no insurance procured by the Contractor shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. For contracts $1,000,000.00 and over, the Contract shall cause all policies of insurance related to the Contract to be endorsed in accord to this subparagraph by specifically stating in the policy **“**Nothing contained in this policy will be construed to broaden the liability of the insured (City) beyond the provisions of Sections 537.600 to 537.610 of the Missouri Statutes, as may be amended from time to time, nor to abolish or waive any defense at law which might otherwise be available to the insured City or its officers and employees**.”**

h. If this is a multi-year contract then the Contractor shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

i. Insurance Certificates. It is the sole responsibility of the Contractor to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the Contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation, or liability under the Contract documents. Insurance Certificates must be faxed or mailed to the address provided.

j. Unless otherwise agreed to by the authorized agent of the City, all requirements of bonds and insurance shall be complied with.

30. Notices. All notices required or permitted herein under and required to be in writing may be given by first-class mail addressed to City and Contractor at the addresses or email addresses provided. The contact information provided by the contractor vendor contact information page must be kept current. The contact information for the City is provided below. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by email or mail shall be deemed to be the date transmission occurs.

City Contact Information: City of Willard, Missouri
Attn: Genia Mount
224 West Jackson Street
Willard, MO 65781
417-742-5315
cfo@cityofwillard.org

Contractor Contact Information:
Visu-Sewer of Missouri, LLC
Attn: Ethan Manley
7895 St. Clair Avenue
East St. Louis, IL 62203
618-397-9840
ethanm@visu-sewer.com

31. Safety. Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

32. Public Protection. The Contractor shall comply with all local, state, and federal safety rules, regulations, or laws and provide protection necessary to protect persons and property from injury or damage during all stages of work.

33. Effective. The Contract is effective upon completion of the last signature.

IN WITNESS WHEREOF, City and Contractor, by and through their authorized officers, have made and executed this Contract.

City of Willard , Missouri	**Visu-Sewer of Missouri, LLC**
By________________________	By ________________________
Title ________________________	Title ________________________
Date ________________________	Date ________________________