CITY OF WILLARD

BOARD OF ALDERS REGULAR MEETING

July 27, 2026 at 6:00 PM

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

AGENDA

Update Posted on July 24, 2026, at 3:00 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 7/13/2026**

   3B. **PREVIOUS AND CURRENT MONTHS FINANCIALS**

   FINANCIAL SUMMARIES & STATEMENTS

   OUTSTANDING INVOICES, CHECKS AND DRAFT PAID INVOICES

   CHECK REGISTER

   UTILITIES ADJUSTMENT REPORT

4. **CITIZEN INPUT**
5. **PROJECT MANAGER REPORT**

   5A. **SANITARY SEWER UPDATE (STEVE BODENHAMER 7 MINS)**

6. **RESOLUTIONS**

   6A. **A RESOLUTION AUTHORIZING THE MAYOR, TO EXECUTE AN AGREEMENT FOR PROFESSIONAL CONSULTING SERVICES FOR A COMPREHENSIVE WATER AND SEWER RATE STUDY**

7. **DISCUSSION**

   7A. **RECYCLING CENTER - COST OF ADDITIONAL PICKUP AND MISUSE**

8. **NEW BUSINESS**
9. **UNFINISHED BUSINESS**
10. **RECESS OPEN SESSION**
11. **OPEN CLOSED SESSION PURSUANT TO RSMO SECTION 610.021 (1) LEGAL**

12. CALL THE MEETING TO ORDER

13. ROLL CALL

14. CLOSE THE CLOSED SESSION AND RECONVENE THE OPEN SESSION

15. 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

July 13, 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 Assistant Tammy Swisher, CFO Genia Mount, Project Manager Steve Bodenhamer, Police Chief Tom McClain and Police Officer JD Landon.
Citizens Present: Steve Cobb, Phil Coakley, Brenda Hyde, Gatha Fox, Mel Eakins, Darla Johnson, Halli and Colton Weinmann, Olivia Dupuy, Nolan Bird, Jacob Dean.

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

Item 7E postponed

Mayor Smith asked for a motion to approve the agenda, Motion was made by Alder Biellier and seconded by Alder Keene, 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 MEETING MINUTES 07/06/2026

B. BOARD OF ALDERS ATTENDANCE REPORT

C. PREVIOUS MONTH'S PLUS THE CURRENT MONTH'S OUTSTANDING INVOICES. CHECKS AND DRAFT PAID INVOICES

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

4. CITIZEN INPUT

A. CITIZEN INPUT

Halli Weinmann spoke against flock cameras, Phil Coakley spoke in favor of flock cameras, Brenda Hyde asked about the McDonalds subdivision, Colton Weinmann spoke against flock cameras, Darla Johnson spoke about the parking lot that has gone up for sale downtown across from Darla's Diner and outside seating at the Diner. Nolan Bird spoke against the flock cameras.

5. PUBLIC HEARING FOR (6:31)

A. PLAT AMENDMENT FOR BRAYFIELD ESTATES

Tammy Swisher advised this is for a Plat amendment of the location at 504 & 506 AB Highway, combining four lots into one.

B. REZONE OF PROPERTIES LOCATED AT 504 & 506 S HWY AB

Tammy Swisher advised this is for the rezone for the location 504 & 506 AB Highway, rezoning the lot from R-3 to mixed use so the complex can add an office building on site.

C. MCDONALD'S WILLARD SUBDIVISION

Tammy Swisher advised this is for the creation of a subdivision for the new McDonalds location, preliminary approval of the Plat located at 516 E. New Melville Rd.

6. PROJECT MANAGER REPORT

A. SANITARY SEWER UPDATE (STEVE BODENHAMER) (7MIN)

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

7. ORDINANCES

A. ORDINANCE OF THE BOARD OF ALDERMEN APPROVING THE PLAT AMENDMENT OF THE BRAYFIELD ESTATES PROPERTY LOCATED AT 504 & 506 HIGHWAY AB IN WILLARD, MISSOURI COMBINING FOUR LOTS INTO ONE. (first and second read)

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

Motion to continue to the second Read 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.

Mayor Smith asked the clerk to read the ordinance for a second time. Motion to approve the Second Read was made by Alder Biellier and seconded by Alder Hill. Motion carried/ordinance approved with a 5-0 vote Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

B. ORDINANCE OF THE BOARD OF ALDERMEN APPROVING THE REZONE OF THE PROPERTY LOCATED AT 504 & 506 HIGHWAY AB IN WILLARD, MISSOURI FROM MULTI-FAMILY RESIDENCE DISTRICT (R-3) TO MIXED USE DISTRICT (MU). (first and second read)

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

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

Mayor Smith asked the clerk to read the ordinance for a second time. Motion to approve the Second Read was made by Alder Biellier and seconded by Alder Keene. Motion carried/ordinance approved with a 5-0 vote Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

C. ORDINANCE OF THE BOARD OF ALDERMEN APPROVING THE CREATION OF THE NEW SUBDIVISION, MCDONALD'S WILLARD SUBDIVISION AND THE PRELIMINARY APPROVAL OF THE PLAT FOR THE AREA LOCATED AT 516 EAST NEW MELVILLE ROAD IN WILLARD, MISSOURI. (first and second read)

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

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

Mayor Smith asked the clerk to read the ordinance for a second time. Motion to approve the Second Read was made by Alder Hill and seconded by Alder Lancaster. Motion carried/ordinance approved with a 5-0 vote Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

D. ORDINANCE OF THE CITY OF WILLARD, MISSOURI, GRANTING A FRANCHISE TO OPERATE A NATURAL GAS DISTRIBUTION SYSTEM WITHIN THE CITY TO SPIRE MISSOURI INC. (first and second read)

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

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

Mayor Smith asked the clerk to read the ordinance for a second time. Motion to approve the Second Read was made by Alder Biellier and seconded by Alder Hill. Motion carried/ordinance approved with a 5-0 vote Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison.

E. ORDINANCE OF THE CITY OF WILLARD, MISSOURI, REGULATING THE PLACEMENT OF TEMPORARY SIGNS WITHIN PUBLIC RIGHTS-OF-WAY AND AUTHORIZING THEIR REMOVAL. (first and second read)

Postponed, wording in the Ordinance.

8. NEW BUSINESS

Rachel Mathison suggested we consider uploading the meeting agendas to the FB Information page. Joyce asked about an update on the traffic issues in the Fox Creek subdivision.

9. UNFINISHED BUSINESS

10. 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 7:02 p.m.

11. OPEN CLOSED SESSION PURSUANT TO RSMO SECTION 610.021 (1) LEGAL (3) PERSONNEL (7:10 p.m.)

12. CALL THE MEETING TO ORDER

13. ROLL CALL

14. CLOSE THE CLOSED SESSION AND RECONVENE THE OPEN SESSION

15. ADJOURN MEETING

Motion was made to adjourn the meeting by Alder Keene and seconded by Alder Lancaster. Motion carried with a 5-0 vote. Voting Aye: Alders Biellier, Hill, Keene, Lancaster, and Mathison. Meeting adjourned at 7:56 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

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

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

- **June 2026 Financial Summary Report**

Item # 3B.

Year to Date 2026

	2026 Projected Revenues	Received As of June 2026	% Rec'd	2026 Budgeted Expenses	Expended As of June 2026	% Used	Cumulative Gains or (Losses) Per Fund
General Fund							
General City Administration	$2,232,982.00	$1,067,741.57	48%	$459,952.71	$298,150.22	65%	$769,591.35
Law and Public Safety	$374,300.00	$59,987.70	16%	$1,443,574.20	$658,193.16	46%	($598,205.46)
Court	$95,000.00	$43,763.29	46%	$145,024.46	$71,936.71	50%	($28,173.42)
Streets	$362,400.00	$271,598.82	75%	$455,422.97	$209,149.58	46%	$62,449.24
Planning and Development	$70,100.00	$92,440.84	132%	$540,270.22	$212,633.02	39%	($120,192.18)
Economic Development	$0.00	$0.00	0%	$11,000.00	$12,068.00	110%	($12,068.00)
Emergency Management	$8,500.00	$0.00	0%	$23,000.00	$10,826.61	47%	($10,826.61)
Sub-Total	$3,143,282.00	$1,535,532.22	49%	$3,078,244.56	$1,472,957.30	48%	$62,574.92
Water Fund	$2,147,836.50	$981,224.12	46%	$2,060,193.47	$1,007,689.00	49%	($26,464.88)
Sewer Fund	$9,145,764.50	$2,632,220.53	29%	$9,537,150.20	$1,558,212.52	16%	$1,074,008.01
Sub-Total	$11,293,601.00	$3,613,444.65	32%	$11,597,343.67	$2,565,901.52	22%	$1,047,543.13
Park Fund	$1,283,868.00	$814,559.09	63%	$1,629,559.23	$791,237.53	49%	$23,321.56
Sub-Total	$1,283,868.00	$814,559.09	63%	$1,629,559.23	$791,237.53	49%	$23,321.56
Totals	**$15,720,751.00**	**$5,963,535.96**	**38%**	**$16,305,147.46**	**$4,830,096.35**	**30%**	**$1,133,439.61**

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 June 2026
General Fund	$4,433,708.40	$923,473.37	$3,536,280.57	$256,520.38	145%	$4,459,753.94
Water & Sewer Fund	$3,373,518.52	$3,479,203.10	$674,301.26	$966,445.31	36%	$4,153,504.36
Park Fund	$28,251.41	$488,867.77	($451,802.24)	$135,796.60	2%	$37,065.53
Totals	$7,835,478.33	$4,891,544.24	$3,758,779.59	$1,358,762.29		$8,650,323.83

Assigned Funds

General		Water/Sewer		Parks		All Assigned Funds Total
Judicial Education Fund	$6,676.93	Customer Deposits	$154,270.55	# 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	$3,138.64	
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	$169,992.99	Total Assigned Funds	$16,081.42	$272,312.60

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

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL MTD
	REVENUE			
*	GENERAL	2,232,982.00	1,245,182.00	1,067,741.57
	LAW	374,300.00	187,150.00	59,987.70
	COURT	95,000.00	47,500.00	43,763.29
	STREETS	362,400.00	181,200.00	271,598.82
	PLANNING	78,600.00	39,300.00	92,440.84
	TOTAL	3,143,282.00	1,700,332.00	1,535,532.22
	WATER	2,147,836.50	1,073,918.25	981,224.12
**	SEWER	2,548,455.50	1,274,227.75	2,632,220.53
	TOTAL	4,696,292.00	2,348,146.00	3,613,444.65
***	PARKS	1,283,868.00	641,934.00	814,559.09
	ALL DEPT TOTAL	9,123,442.00	4,690,412.00	5,963,535.96

EXPENSES

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL
*	GENERAL	459,952.71	229,976.36	298,150.22
	LAW	1,443,574.20	721,787.10	658,193.16
	COURT	145,024.46	72,512.23	71,936.71
	STREETS	460,422.97	230,211.49	209,149.58
	PLANNING	574,270.22	287,135.11	235,527.63
	TOTAL	3,083,244.56	1,541,622.28	1,472,957.30
	WATER	2,060,193.47	1,030,096.74	1,007,689.00
**	SEWER	2,669,835.20	1,605,041.43	1,558,212.52
	TOTAL	4,730,028.67	2,635,138.17	2,565,901.52
***	PARKS	1,629,559.23	814,779.62	791,237.53
	ALL DEPT TOTAL	9,442,832.46	4,991,540.06	4,830,096.35

REVENUE MINUS EXPENSES

	DEPARTMENT	2026 BUDGET	CURRENT BUDGET % (2026/# MONTHS)	2026 ACTUAL
*	GENERAL	1,773,029.29	1,015,205.65	769,591.35
	LAW	(1,069,274.20)	(534,637.10)	(598,205.46)
	COURT	(50,024.46)	(25,012.23)	(28,173.42)
	STREETS	(98,022.97)	(49,011.49)	62,449.24
	PLANNING	(495,670.22)	(247,835.11)	(143,086.79)
	TOTAL	60,037.44	158,709.72	62,574.92
		0.00	0.00	0.00
	WATER	87,643.03	43,821.52	(26,464.88)
**	SEWER	(121,379.70)	(330,813.68)	1,074,008.01
	TOTAL	(33,736.67)	(286,992.17)	1,047,543.13
		0.00	0.00	0.00
***	PARKS	(345,691.23)	(172,845.62)	23,321.56
		0.00	0.00	0.00
	ALL DEPT TOTAL	(319,390.46)	(301,128.06)	1,133,439.61

* 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

June 2026 Budget Financial Statements

1. Balance Sheet
2. Income Statement

City of Willard, MO

Balance Sheet
Account Summary
As Of 06/30/2026

Account	Name	Balance	
Fund: 10 - GENERAL FUND			
Assets			
10-01001	CLAIM ON POOLED CASH - GENERAL FUN	547,687.61	
10-10000	CASH IN BANK - OPERATING	-99.51	
10-10100	CASH Commerce T Bills	3,912,066.33	
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:	**5,119,575.89**	**5,119,575.89**
Liability			
10-20000	AP PENDING (DUE TO POOLED CASH) - GC	38,613.80	
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	-4,171.37	
10-23200	GROUP INSURANCE PAYABLE	-26,943.21	
10-23300	GARNISHMENTS PAYABLE	656.52	
10-24000	COURT BONDS PAYABLE	315.40	
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:	**63,342.41**	

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		1,535,532.22
Total Expense		1,472,957.30
Revenues Over/Under Expenses		**62,574.92**
	Total Equity and Current Surplus (Deficit):	**5,056,233.48**

Total Liabilities, Equity and Current Surplus (Deficit): 5,119,575.89

Balance Sheet As Of 0

Account	Name	Balance	
Fund: 20 - WATER AND SEWER FUND			
Assets			
20-01001	CLAIM ON POOLED CASH - WATER AND SI	565,570.69	
20-10000	CASH IN BANK 4594	0.00	
20-10100	CASH Commerece T Bills	3,587,933.67	
20-10200	CASH RESERVES 4599	0.00	
20-11100	PETTY CASH-WS	0.00	
20-15000	ACCOUNTS RECEIVABLE-WS	239,102.09	
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:	**14,190,875.24**	**14,190,875.24**
Liability			
20-20000	AP PENDING (DUE TO POOLED CASH) - W:	15,995.90	
20-20010	ACCOUNTS PAYABLE - WS	32.00	
20-20100	RETURNED CHECKSWS	114.12	
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	-4,617.45	
20-23200	GROUP INSURANCE PAYABLE	915.56	
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	2,362.15	
20-25700	MO PRIMACY TAX	22,271.32	
20-25750	WATER POLLUTION SERVICE CONNECTIOI	2,120.01	
20-25800	CUSTOMER DEPOSITS-WS	154,270.55	
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:	**3,831,219.07**	

Equity

Account	Name	Balance
20-30000	RETAINED EARNINGS	9,312,113.04
	Total Beginning Equity:	**9,312,113.04**
Total Revenue		3,613,444.65
Total Expense		2,565,901.52
Revenues Over/Under Expenses		**1,047,543.13**
	Total Equity and Current Surplus (Deficit):	**10,359,656.17**

Total Liabilities, Equity and Current Surplus (Deficit): 14,190,875.24

Balance Sheet

Account	Name	Balance	
Fund: 30 - PARKS FUND			
Assets			
30-01001	CLAIM ON POOLED CASH - PARKS FUND	37,065.53	
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:	**194,879.72**	**194,879.72**
Liability			
30-20000	AP PENDING (DUE TO POOLED CASH) - PK	21,187.10	
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	-3,220.98	
30-23200	GROUP INSURANCE PAYABLE	-22,315.38	
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	3,138.64	
30-25900	MID-MISSOURI BANK	0.00	
30-25950	LEASE PURCHASE-PARKS	0.00	
	Total Liability:	**15,158.10**	
Equity			
30-30000	FUND BALANCE	156,400.06	
	Total Beginning Equity:	**156,400.06**	
Total Revenue		814,559.09	
Total Expense		791,237.53	
Revenues Over/Under Expenses		**23,321.56**	
	Total Equity and Current Surplus (Deficit):	**179,721.62**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**194,879.72**

Balance Sheet

Account	Name	Balance	
Fund: 99 - POOLED CASH			
Assets			
99-01000	POOLED CASH - GENERAL	1,150,112.60	
99-01100	POOLED CASH - JIS COURT	211.23	
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	66,552.77	
	Total Assets:	**1,216,876.60**	**1,216,876.60**
Liability			
99-20000	ACCOUNTS PAYABLE CONTROL	66,552.77	
99-21500	WAGES PAYABLE	0.00	
99-27000	DUE TO OTHER FUNDS	1,150,323.83	
	Total Liability:	**1,216,876.60**	
	Total Equity and Current Surplus (Deficit):	**0.00**	
	Total Liabilities, Equity and Current Surplus (Deficit):		**1,216,876.60**

Item # 3B.

Income Statement
Account Summary
For Fiscal: 2026 Period Ending: 06/30/2026

City of Willard, MO

		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	329.19	1,480.09	5,519.91
10-100-40850	CONVENIENCE FEE-GCG	2,000.00	2,000.00	9,442.24	10,671.73	-8,671.73
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	18,445.09	141,771.40	208,228.60
10-100-41200	FRANCHISE GAS	77,000.00	77,000.00	3,094.11	42,700.59	34,299.41
10-100-41300	FRANCHISE MOBILE PHONE LEASE	75,000.00	75,000.00	2,371.28	56,119.26	18,880.74
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	275.00	2,850.00	4,850.00
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	0.00	242,655.32	14,726.68
10-100-45400	TAX SALES & USE REVENUES-GCG	985,000.00	985,000.00	82,614.84	514,422.99	470,577.01
10-100-45500	TAX SALES CAP IMP-GCG	330,000.00	330,000.00	30,483.80	168,054.86	161,945.14
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**	**147,055.55**	**1,067,741.57**	**1,165,240.43**
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	0.00	1,500.00	3,500.00
10-200-44120	POLICE FACILITY FEES	14,000.00	14,000.00	1,750.00	6,341.00	7,659.00
10-200-44520	LAW OTHER INCOME-LAW	1,200.00	1,200.00	18.00	498.54	701.46
10-200-45100	LAW ENFORCEMENT SALES TAX	103,000.00	103,000.00	8,347.51	51,648.16	51,351.84
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**	**10,115.51**	**59,987.70**	**314,312.30**
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	5,721.98	41,850.42	48,149.58
10-250-44510	OTHER FINES-COURT	4,500.00	4,500.00	408.51	1,912.87	2,587.13
	Department: 250 - Court Total:	**95,000.00**	**95,000.00**	**6,130.49**	**43,763.29**	**51,236.71**
Department: 300 - Streets						
10-300-44110	STREET APPROACH/GUTTER/INSPECTION	1,500.00	1,500.00	200.00	850.00	650.00
10-300-44120	STREET CAPACITY FEES	100.00	100.00	50.00	50.00	50.00
10-300-45410	TAX MOTOR VEHICLE	315,000.00	315,000.00	32,228.40	188,837.62	126,162.38
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**	**32,478.40**	**271,598.82**	**90,801.18**
Department: 400 - Planning & Development						
10-400-40930	PLANNING AND ZONING	0.00	0.00	0.00	175.00	-175.00
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	7,981.51	40,568.36	24,431.64
10-400-44120	ZONING FEES	5,100.00	5,100.00	1,430.00	4,513.00	587.00
	Department: 400 - Planning & Development Total:	**70,100.00**	**70,100.00**	**9,411.51**	**92,440.84**	**-22,340.84**
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**	**205,191.46**	**1,535,532.22**	**1,607,749.78**

		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	277.13	4,662.44	-3,662.44
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	0.00	1,277.57	-277.57
10-100-50550	SUPPLIES CUSTODIAL-GEN	1,200.00	1,200.00	0.00	86.04	1,113.96
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	120.59	4,644.60	4,855.40
10-100-50750	POSTAGE-GEN	2,500.00	2,500.00	40.41	559.77	1,940.23
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	22.04	1,098.27	901.73
10-100-55200	ADVERTISING EXPENSE-GEN	1,200.00	1,200.00	607.50	3,907.30	-2,707.30
10-100-55400	AUDIT EXPENSE-GEN	105,000.00	105,000.00	18,000.00	18,000.00	87,000.00
10-100-55500	BANK/CREDIT CARD FEES-GEN	3,000.00	3,000.00	241.78	1,124.66	1,875.34
10-100-55800	DUES AND SUBSCRIPTIONS-GEN	3,500.00	3,500.00	2,967.04	3,880.14	-380.14
10-100-55850	EQUIPMENT RENTAL/LEASE-GEN	800.00	800.00	142.86	517.96	282.04
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	10,643.28	60,192.55	-49,792.55
10-100-56400	PROFESSIONAL FEES-GEN	32,050.00	32,050.00	6,006.22	37,181.45	-5,131.45
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	1,384.50	5,080.95	-1,880.95
10-100-57400	EQUIPMENT/SOFTWARE MAINT CONTRAC	20,000.00	20,000.00	2,683.28	14,528.66	5,471.34
10-100-62000	UTILITIES ELECTRIC-GEN	19,135.35	19,135.35	1,220.62	9,725.75	9,409.60
10-100-90000	SALARIES	131,208.29	131,208.29	10,669.16	74,284.04	56,924.25
10-100-90500	SALARIES-OVERTIME	2,000.00	2,000.00	4.39	74.31	1,925.69
10-100-91500	PAYROLL TAXES	10,190.43	10,190.43	-21,898.58	5,445.60	4,744.83
10-100-92000	RETIREMENT	45,054.84	45,054.84	693.37	5,026.16	40,028.68
10-100-93000	GROUP INSURANCE	26,210.80	26,210.80	184.52	8,355.67	17,855.13
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**	**34,010.11**	**298,150.22**	**161,802.49**
Department: 200 - Law						
10-200-50130	SUPPLIES-LAW	2,000.00	2,000.00	35.00	2,774.12	-774.12
10-200-50300	DARE PROGRAM-LAW	1,300.00	1,300.00	0.00	16.46	1,283.54
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	0.00	315.35	484.65
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	0.00	226.54	973.46
10-200-50750	POSTAGE-LAW	125.00	125.00	2.15	25.50	99.50
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	66.99	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	249.48	904.63	495.37
10-200-56000	INSURANCE-LAW	50,000.00	50,000.00	52.50	13,776.90	36,223.10
10-200-56400	PROFESSIONAL FEES-LAW	69,100.00	69,100.00	4,031.75	30,012.25	39,087.75
10-200-56950	TRAINING & EDUCATION-LAW	8,000.00	8,000.00	359.00	4,684.79	3,315.21
10-200-57400	EQUIPMENT/SOFTWARE MAINT CONTRAC	6,000.00	6,000.00	402.49	6,014.69	-14.69
10-200-62000	UTILITIES ELECTRIC-LAW	28,000.00	28,000.00	1,876.56	12,574.19	15,425.81
10-200-71000	VEHICLE REPAIR & MAINT-LAW	0.00	0.00	1,562.21	1,651.46	-1,651.46
10-200-75000	VEHICLE LEASE-LAW	73,000.00	73,000.00	3,815.82	37,943.96	35,056.04
10-200-90000	SALARIES	872,439.21	872,439.21	59,781.18	391,214.88	481,224.33
10-200-90500	SALARIES-OVERTIME	6,000.00	6,000.00	613.78	4,133.02	1,866.98
10-200-91500	PAYROLL TAXES	66,971.10	66,971.10	4,490.04	29,051.69	37,919.41
10-200-92000	RETIREMENT	98,951.42	98,951.42	7,806.85	50,944.61	48,006.81
10-200-92500	UNIFORMS-LAW	6,000.00	6,000.00	0.00	1,764.10	4,235.90
10-200-93000	GROUP INSURANCE	121,946.00	121,946.00	6,608.06	46,861.75	75,084.25
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**	**91,753.86**	**658,193.16**	**785,381.04**

Income Statement

For Fiscal: 2026 Period Ending: 0

Item # 3B.

		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	1,306.47	-25.00
10-250-50700	OFFICE SUPPLIES-COURT	1,600.00	1,600.00	208.10	506.55	1,093.45
10-250-50750	POSTAGE-COURT	600.00	600.00	47.04	288.54	311.46
10-250-55500	BANK/CREDIT CARD FEES-COURT	2,000.00	2,000.00	137.72	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	25.32	110.25	9.75
10-250-56000	INSURANCE-COURT	3,700.00	3,700.00	350.00	1,365.61	2,334.39
10-250-56400	PROFESSIONAL-COURT	15,075.00	15,075.00	951.00	6,655.98	8,419.02
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	402.49	1,483.71	1,016.29
10-250-62000	UTILITIES-ELECTRIC-COURT	3,425.00	3,425.00	245.95	1,475.70	1,949.30
10-250-80000	COURT AUTOMATION-COURT	4,500.00	4,500.00	296.58	1,971.64	2,528.36
10-250-81000	CVC FEES	4,500.00	4,500.00	302.08	2,008.28	2,491.72
10-250-81100	POST FUND-COURT	750.00	750.00	42.37	281.67	468.33
10-250-82000	SHERIFF'S RETIREMENT FUND-COURT	50.00	50.00	0.00	6.00	44.00
10-250-90000	SALARIES-COURT	82,419.82	82,419.82	6,290.11	42,490.55	39,929.27
10-250-90500	SALARIES OVERTIME-COURT	500.00	500.00	0.04	80.98	419.02
10-250-91500	PAYROLL TAXES-COURT	6,343.37	6,343.37	473.56	3,206.83	3,136.54
10-250-92000	RETIREMENT-COURT	5,965.00	5,965.00	472.71	3,186.00	2,779.00
10-250-93000	GROUP INSURANCE-COURT	7,994.80	7,994.80	737.85	4,682.80	3,312.00
	Department: 250 - Court Total:	**145,024.46**	**145,024.46**	**10,987.92**	**71,936.71**	**73,087.75**
Department: 300 - Streets						
10-300-50130	SUPPLIES-STREETS	25,000.00	25,000.00	2,555.06	8,820.21	16,179.79
10-300-50200	LANDSCAPING-STREETS	1,500.00	1,500.00	116.99	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	0.00	59.89	240.11
10-300-51000	REPAIRS AND MAINTENANCE-STREETS	28,000.00	28,000.00	1,856.51	6,187.91	21,812.09
10-300-52000	SUPPLIES SMALL EQUIPMENT-STREETS	3,500.00	3,500.00	637.83	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	108.32	846.06	1,153.94
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	44.60	4,851.65	-1,851.65
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	468.16	4,513.35	-1,233.35
10-300-62000	UTILITIES ELECTRIC-STREETS	93,642.00	90,362.00	106.15	6,815.86	83,546.14
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	46,000.00	46,000.00	3,384.95	21,418.66	24,581.34
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	6,214.55	36,247.36	48,924.49
10-300-90500	SALARIES OVERTIME-STREETS	2,000.00	2,000.00	142.56	951.73	1,048.27
10-300-91500	PAYROLL TAXES-STREETS	6,668.65	6,668.65	482.74	2,814.82	3,853.83
10-300-92000	RETIREMENT-STREETS	8,679.52	8,679.52	561.41	3,355.62	5,323.90
10-300-92500	UNIFORMS-STREETS	1,160.00	1,160.00	20.07	935.68	224.32
10-300-93000	GROUP INSURANCE-STREETS	36,938.00	36,938.00	891.25	6,156.92	30,781.08
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	800.00	95,051.33	-14,251.33
	Department: 300 - Streets Total:	**455,422.97**	**460,422.97**	**18,391.15**	**209,149.58**	**251,273.39**
Department: 400 - Planning & Development						
10-400-50130	SUPPLIES-P&D	3,000.00	3,000.00	795.96	1,256.61	1,743.39
10-400-50600	MISCELLANEOUS EXPENSE-P&D	2,062.95	2,062.95	9.04	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	95.00	283.32	1,216.68
10-400-55500	BANK/CREDIT CARD FEES-P&D	200.00	200.00	0.00	175.00	25.00
10-400-55800	DUES AND SUBSCRIPTIONS-P&D	1,000.00	1,000.00	74.86	666.41	333.59
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	210.05	66,442.96	133,557.04

		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	200.00	1,897.60	4,602.40
10-400-57400	EQUIPMENT/SOFTWARE CONTRACTS-P&D	27,000.00	27,000.00	402.49	8,545.20	18,454.80
10-400-61000	TELEPHONE-P&D	5,500.00	5,500.00	443.65	2,286.09	3,213.91
10-400-70000	VEHICLE EXPENSE FUEL-P&D	0.00	18,000.00	1,769.05	12,579.60	5,420.40
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	13,347.68	86,065.93	117,652.73
10-400-90500	SALARIES OVERTIME-P&D	300.00	300.00	0.08	81.64	218.36
10-400-91500	PAYROLL TAXES-P&D	15,607.43	15,607.43	984.99	6,340.48	9,266.95
10-400-92000	RETIREMENT-P&D	20,613.38	20,613.38	1,454.89	9,387.18	11,226.20
10-400-92500	UNIFORMS-P&D	345.00	345.00	0.00	237.93	107.07
10-400-93000	GROUP INSURANCE-P&D	27,222.80	27,222.80	1,868.38	11,813.34	15,409.46
	Department: 400 - Planning & Development Total:	**540,270.22**	**540,270.22**	**21,656.12**	**212,633.02**	**327,637.20**
Department: 450 - Economic Development						
10-450-56400	PROFESSIONAL - ECO DEV	11,000.00	11,000.00	1,924.00	12,068.00	-1,068.00
	Department: 450 - Economic Development Total:	**11,000.00**	**11,000.00**	**1,924.00**	**12,068.00**	**-1,068.00**
Department: 500 - Emergency Management						
10-500-55600	CONTRACT LABOR-EM	23,000.00	23,000.00	0.00	10,826.61	12,173.39
	Department: 500 - Emergency Management Total:	**23,000.00**	**23,000.00**	**0.00**	**10,826.61**	**12,173.39**
	Expense Total:	**3,078,244.56**	**3,083,244.56**	**178,723.16**	**1,472,957.30**	**1,610,287.26**
	Fund: 10 - GENERAL FUND Surplus (Deficit):	**65,037.44**	**60,037.44**	**26,468.30**	**62,574.92**	
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	30.00	769.06	730.94
20-600-40850	CONVENIENCE FEE-WATER	43,000.00	43,000.00	4,682.06	30,036.85	12,963.15
20-600-40920	PENALTY INCOME-WATER	42,000.00	42,000.00	3,347.66	21,607.52	20,392.48
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	4,385.12	22,004.84	25,995.16
20-600-44100	UTILITY LOCATE FEES	500.00	500.00	25.00	25.00	475.00
20-600-44110	NEW CONSTN METER INSTALLATION	25,000.00	25,000.00	3,250.00	18,850.00	6,150.00
20-600-44120	WATER CAPACITY FEES	30,000.00	30,000.00	4,000.00	14,250.00	15,750.00
20-600-48510	WATER SALES - CITY COMMERCIAL (WATER	180,676.50	180,676.50	12,592.17	76,945.39	103,731.11
20-600-48515	WATER SALES - RURAL COMMERCIAL (WAT	14,950.00	14,950.00	1,278.12	7,947.72	7,002.28
20-600-48520	WATER SALES - CITY RESIDENTIAL (WATER)	1,009,700.00	1,009,700.00	92,772.31	507,292.29	502,407.71
20-600-48525	WATER SALES - RURAL RESIDENTIAL (WATE	635,835.00	635,835.00	50,155.33	272,006.70	363,828.30
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**	**176,517.77**	**981,224.12**	**1,166,612.38**
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	4,682.05	30,036.80	12,913.20
20-700-40920	PENALTY INCOME-SEWER	40,000.00	40,000.00	3,705.03	20,040.98	19,959.02
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	4,385.12	22,004.84	17,995.16
20-700-44100	TREATMENT FACILITY FEES	6,800.00	6,800.00	1,000.00	3,600.00	3,200.00
20-700-44110	SEWER LATERAL CONNECTION FEES	7,000.00	7,000.00	1,000.00	3,600.00	3,400.00
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	211,274.73	1,249,070.86	1,154,854.64
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**	**226,046.93**	**2,632,220.53**	**6,513,543.97**
	Revenue Total:	**11,293,601.00**	**11,293,601.00**	**402,564.70**	**3,613,444.65**	**7,680,156.35**

		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	498.42	6,603.10	9,896.90
20-600-50130	SUPPLIES-WATER	75,000.00	75,000.00	726.60	29,356.08	45,643.92
20-600-50200	LABORATORY FEES-WATER	2,000.00	2,000.00	171.00	1,249.00	751.00
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	120.58	837.35	2,662.65
20-600-50750	POSTAGE-WATER	14,000.00	14,000.00	1,106.09	6,694.49	7,305.51
20-600-51000	REPAIRS AND MAINTENANCE-WATER	90,000.00	90,000.00	10,353.40	90,886.77	-886.77
20-600-51025	NEW INFRASTRUCTURE EXPENSE-WATER	60,000.00	60,000.00	0.00	41,012.66	18,987.34
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	211.03	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	5,422.23	31,047.10	26,952.90
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	124.21	2,003.67	2,996.33
20-600-56000	INSURANCE-WATER	30,000.00	30,000.00	2,564.61	15,613.31	14,386.69
20-600-56400	PROFESSIONAL-WATER	257,400.00	257,400.00	2,048.72	204,401.47	52,998.53
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	4,654.49	12,075.94	19,624.06
20-600-62000	UTILITIES ELECTRIC-WATER	130,000.00	130,000.00	12,739.44	92,794.08	37,205.92
20-600-70000	VEHICLE EXPENSE FUEL-WATER	16,000.00	16,000.00	68.58	1,609.39	14,390.61
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	268.65	2,458.77	7,591.23
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	4,126.92	29,960.69	10,039.31
20-600-75100	EQUIPMENT LEASE-WATER	12,781.00	12,781.00	1,059.73	6,358.38	6,422.62
20-600-90000	SALARIES-WATER	612,092.06	612,092.06	35,317.54	228,047.14	384,044.92
20-600-90500	SALARIES OVERTIME-WATER	12,500.00	12,500.00	344.91	4,383.40	8,116.60
20-600-91500	PAYROLL TAXES-WATER	39,345.41	39,345.41	2,644.11	17,114.29	22,231.12
20-600-92000	RETIREMENT-WATER	45,220.10	45,220.10	3,461.16	22,577.12	22,642.98
20-600-92500	UNIFORMS-WATER	2,800.00	2,800.00	40.14	1,120.54	1,679.46
20-600-93000	GROUP INSURANCE-WATER	74,280.80	74,280.80	5,325.45	35,321.92	38,958.88
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	2,995.41	7,580.45	3,063.55
20-600-96400	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	375.00	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**	**96,768.42**	**1,007,689.00**	**1,052,504.47**
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	107.68	3,792.90	3,207.10
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	120.58	837.34	2,662.66
20-700-50750	POSTAGE-SEWER	14,000.00	14,000.00	1,104.70	6,648.81	7,351.19
20-700-51000	REPAIRS AND MAINTENANCE-SEWER	80,000.00	80,000.00	5,345.54	24,804.23	55,195.77
20-700-51025	NEW INFRASTRUCTURE EXPENSE-SEWER	50,000.00	50,000.00	0.00	1,656.15	48,343.85
20-700-51030	GENERATOR REPAIRS & MAINT-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00

		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	568.37	1,040.96	33,959.04
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEWER	7,000.00	7,000.00	211.03	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	100.00	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	5,422.23	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	124.21	1,317.59	1,282.41
20-700-56000	INSURANCE-SEWER	51,450.00	51,450.00	2,564.61	19,149.94	32,300.06
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	8,320.88	39,150.32	60,849.68
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	4,654.48	9,815.04	10,184.96
20-700-58000	SPRINGFIELD SEWER CHARGES-SEWER	658,000.00	658,000.00	0.00	297,225.36	360,774.64
20-700-62000	UTILITIES ELECTRIC-SEWER	88,000.00	88,000.00	7,416.85	54,017.71	33,982.29
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	16,000.00	16,000.00	68.58	1,446.51	14,553.49
20-700-70100	EQUIPMENT FUEL-SEWER	6,000.00	6,000.00	1,437.99	3,416.73	2,583.27
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	10,500.00	10,500.00	101.06	2,719.89	7,780.11
20-700-71100	EQUIPMENT REPAIR & MAINT-SEWER	8,500.00	8,500.00	89.12	242.59	8,257.41
20-700-75000	VEHICLE LEASE-SEWER	40,000.00	40,000.00	4,126.92	29,960.69	10,039.31
20-700-75100	EQUIPMENT LEASE-SEWER	12,000.00	12,000.00	1,059.74	6,358.44	5,641.56
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	45,468.77	306,298.32	331,924.93
20-700-90500	SALARIES OVERTIME-SEWER	16,000.00	16,000.00	579.08	5,824.20	10,175.80
20-700-91500	PAYROLL TAXES-SEWER	49,589.08	49,589.08	3,362.96	23,017.12	26,571.96
20-700-92000	RETIREMENT-SEWER	53,177.97	53,177.97	4,592.76	31,027.74	22,150.23
20-700-92500	UNIFORMS-SEWER	2,300.00	2,300.00	40.14	1,143.21	1,156.79
20-700-93000	GROUP INSURANCE-SEWER	114,760.80	114,760.80	7,492.41	48,819.14	65,941.66
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	0.00	55,311.90	-31,211.90
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	2,995.40	58,330.44	113,973.56
20-700-96400	FISCAL AGENT FEES-SEWER	1,700.00	1,700.00	375.00	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**	**107,851.09**	**1,558,212.52**	**7,976,937.68**
	Expense Total:	**11,597,343.67**	**11,595,343.67**	**204,619.51**	**2,565,901.52**	**9,029,442.15**
	Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-303,742.67**	**-301,742.67**	**197,945.19**	**1,047,543.13**	

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	2,000.00	6,097.92	15,902.08
30-800-40400	CONCESSION INCOME	37,000.00	37,000.00	2,760.25	8,235.45	28,764.55
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	3,829.50	30,223.00	14,777.00
30-800-40650	FITNESS CENTER INCOME	68,000.00	68,000.00	6,040.64	45,364.91	22,635.09
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	2,000.00	7,200.00	6,800.00
30-800-40950	SWIM POOL INCOME	135,000.00	135,000.00	6,482.50	28,402.50	106,597.50
30-800-41300	FRANCHISE MOBILE PHONE TOWER	15,900.00	15,900.00	1,325.66	7,953.96	7,946.04
30-800-43000	INTEREST INCOME-PKS	1,000.00	1,000.00	101.21	1,551.51	-551.51
30-800-45300	TAX REAL ESTATE-PKS	74,218.00	74,218.00	423.83	72,904.10	1,313.90
30-800-45400	TAX SALES & USE REVENUES-PKS	390,000.00	390,000.00	35,073.80	207,374.89	182,625.11
30-800-45500	TAX SALES CAP IMP-PKS	300,000.00	300,000.00	28,524.14	150,091.85	149,908.15
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	0.00	515.00	1,885.00
30-800-47100	YOUTH PROGRAMS-PKS	1,700.00	1,700.00	0.00	-85.00	1,785.00

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-47200	YOUTH CAMP-PKS	100,000.00	100,000.00	14,295.00	29,955.00	70,045.00
30-800-47300	YOUTH SPORTS-PKS	40,000.00	40,000.00	-520.00	21,350.00	18,650.00
30-800-48000	FREEDOM FEST INCOME	8,000.00	8,000.00	1,403.00	15,508.00	-7,508.00
30-800-48100	SPECIAL EVENT INCOME	2,000.00	2,000.00	0.00	2,194.00	-194.00
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**	**103,739.53**	**814,559.09**	**469,308.91**
	Revenue Total:	**1,283,868.00**	**1,283,868.00**	**103,739.53**	**814,559.09**	**469,308.91**
Expense						
Department: 800 - Parks						
30-800-50000	CHEMICALS-PKS	18,000.00	18,000.00	402.42	402.42	17,597.58
30-800-50110	SUPPLIES GROUNDS-PKS	1,500.00	1,500.00	63.99	1,342.58	157.42
30-800-50130	SUPPLIES GENERAL-PKS	3,000.00	3,000.00	391.38	1,077.08	1,922.92
30-800-50140	SUPPLIES AQUATIC-PKS	6,500.00	6,500.00	1,398.18	2,097.53	4,402.47
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	422.34	1,626.80	5,073.20
30-800-50180	SUPPLIES SPORTS-PKS	5,500.00	5,500.00	215.95	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	2,689.27	5,721.45	16,278.55
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	2,083.94	18,309.79	4,290.21
30-800-50500	BUILDING MAINTENANCE-PKS	24,000.00	24,000.00	5,089.07	20,133.58	3,866.42
30-800-50550	CUSTODIAL SUPPLIES-PKS	5,000.00	5,000.00	762.11	1,904.49	3,095.51
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	0.00	224.67	2,075.33
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	0.00	10,028.41	-4,828.41
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	3,500.00	3,500.00	125.99	817.69	2,682.31
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	343.38	2,069.00	1,931.00
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	3,700.00	3,700.00	0.00	2,624.40	1,075.60
30-800-55850	EQUIPMENT RENTAL-PKS	7,035.00	7,035.00	317.43	1,995.98	5,039.02
30-800-56000	INSURANCE-PKS	56,500.00	56,500.00	7,248.17	52,703.51	3,796.49
30-800-56400	PROFESSIONAL-PKS	6,000.00	6,000.00	331.00	2,975.30	3,024.70
30-800-56500	SAFETY PROGRAM-PKS	2,500.00	2,500.00	18.08	2,698.26	-198.26
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	402.49	11,554.34	4,445.66
30-800-62000	UTILITIES ELECTRIC-PKS	77,500.00	77,500.00	4,214.70	35,528.98	41,971.02
30-800-71000	VEHICLE REPAIR & MAINT-PKS	0.00	63,000.00	2,593.17	28,760.97	34,239.03
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	23,786.75	141,484.73	169,158.58
30-800-90500	SALARIES OVERTIME-PKS	5,000.00	5,000.00	142.24	553.84	4,446.16
30-800-91000	SALARIES SEASONAL-PKS	270,000.00	270,000.00	18,215.67	80,271.69	189,728.31
30-800-91500	PAYROLL TAXES-PKS	45,592.81	45,592.81	3,164.78	16,598.02	28,994.79
30-800-92000	RETIREMENT-PKS	37,572.56	37,572.56	1,251.17	11,882.48	25,690.08
30-800-93000	GROUP INSURANCE-PKS	81,516.60	81,516.60	2,363.23	17,851.89	63,664.71
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

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
30-800-96400	FISCAL AGENT FEES	1,500.00	1,500.00	750.00	2,250.00	-750.00
	Department: 800 - Parks Total:	**1,629,559.23**	**1,629,559.23**	**78,786.90**	**791,237.53**	**838,321.70**
	Expense Total:	**1,629,559.23**	**1,629,559.23**	**78,786.90**	**791,237.53**	**838,321.70**
	Fund: 30 - PARKS FUND Surplus (Deficit):	**-345,691.23**	**-345,691.23**	**24,952.63**	**23,321.56**	
	Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**249,366.12**	**1,133,439.61**	

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	147,055.55	1,067,741.57	1,165,240.43
200 - Law	374,300.00	374,300.00	10,115.51	59,987.70	314,312.30
250 - Court	95,000.00	95,000.00	6,130.49	43,763.29	51,236.71
300 - Streets	362,400.00	362,400.00	32,478.40	271,598.82	90,801.18
400 - Planning & Development	70,100.00	70,100.00	9,411.51	92,440.84	-22,340.84
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**	**205,191.46**	**1,535,532.22**	**1,607,749.78**
Expense					
100 - General Government	459,952.71	459,952.71	34,010.11	298,150.22	161,802.49
200 - Law	1,443,574.20	1,443,574.20	91,753.86	658,193.16	785,381.04
250 - Court	145,024.46	145,024.46	10,987.92	71,936.71	73,087.75
300 - Streets	455,422.97	460,422.97	18,391.15	209,149.58	251,273.39
400 - Planning & Development	540,270.22	540,270.22	21,656.12	212,633.02	327,637.20
450 - Economic Development	11,000.00	11,000.00	1,924.00	12,068.00	-1,068.00
500 - Emergency Management	23,000.00	23,000.00	0.00	10,826.61	12,173.39
Expense Total:	**3,078,244.56**	**3,083,244.56**	**178,723.16**	**1,472,957.30**	**1,610,287.26**
Fund: 10 - GENERAL FUND Surplus (Deficit):	**65,037.44**	**60,037.44**	**26,468.30**	**62,574.92**	**-2,537.48**
Fund: 20 - WATER AND SEWER FUND					
Revenue					
600 - Water	2,147,836.50	2,147,836.50	176,517.77	981,224.12	1,166,612.38
700 - Sewer	9,145,764.50	9,145,764.50	226,046.93	2,632,220.53	6,513,543.97
Revenue Total:	**11,293,601.00**	**11,293,601.00**	**402,564.70**	**3,613,444.65**	**7,680,156.35**
Expense					
600 - Water	2,060,193.47	2,060,193.47	96,768.42	1,007,689.00	1,052,504.47
700 - Sewer	9,537,150.20	9,535,150.20	107,851.09	1,558,212.52	7,976,937.68
Expense Total:	**11,597,343.67**	**11,595,343.67**	**204,619.51**	**2,565,901.52**	**9,029,442.15**
Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	**-303,742.67**	**-301,742.67**	**197,945.19**	**1,047,543.13**	**-1,349,285.80**
Fund: 30 - PARKS FUND					
Revenue					
800 - Parks	1,283,868.00	1,283,868.00	103,739.53	814,559.09	469,308.91
Revenue Total:	**1,283,868.00**	**1,283,868.00**	**103,739.53**	**814,559.09**	**469,308.91**
Expense					
800 - Parks	1,629,559.23	1,629,559.23	78,786.90	791,237.53	838,321.70
Expense Total:	**1,629,559.23**	**1,629,559.23**	**78,786.90**	**791,237.53**	**838,321.70**
Fund: 30 - PARKS FUND Surplus (Deficit):	**-345,691.23**	**-345,691.23**	**24,952.63**	**23,321.56**	**-369,012.79**
Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**249,366.12**	**1,133,439.61**	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10 - GENERAL FUND	65,037.44	60,037.44	26,468.30	62,574.92	-2,537.48
20 - WATER AND SEWER FUN	-303,742.67	-301,742.67	197,945.19	1,047,543.13	-1,349,285.80
30 - PARKS FUND	-345,691.23	-345,691.23	24,952.63	23,321.56	-369,012.79
Total Surplus (Deficit):	**-584,396.46**	**-587,396.46**	**249,366.12**	**1,133,439.61**	

City of Willard, MO

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 06/30/2026

		2025 June Activity	2026 June Activity	June 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	115.12	329.19	214.07	185.95%	4,037.32	1,480.09	-2,557.23	-63.34%
10-100-40850	CONVENIENCE FEE-GCG	12.53	9,442.24	9,429.71	75,257.06%	527.56	10,671.73	10,144.17	1,922.85%
10-100-40980	VETERAN'S MEMORIAL	1,080.00	0.00	-1,080.00	-100.00%	1,380.00	0.00	-1,380.00	-100.00%
10-100-41000	FRANCHISE CABLE TV	0.00	0.00	0.00	0.00%	5,155.69	3,507.86	-1,647.83	-31.96%
10-100-41100	FRANCHISE ELECTRIC	29,418.23	18,445.09	-10,973.14	-37.30%	155,170.17	141,771.40	-13,398.77	-8.63%
10-100-41200	FRANCHISE GAS	3,100.48	3,094.11	-6.37	-0.21%	41,435.10	42,700.59	1,265.49	3.05%
10-100-41300	FRANCHISE MOBILE PHONE LEASE	3,513.84	2,371.28	-1,142.56	-32.52%	54,435.32	56,119.26	1,683.94	3.09%
10-100-43000	INTEREST INCOME-GCG	11,480.56	0.00	-11,480.56	-100.00%	51,048.54	53,607.47	2,558.93	5.01%
10-100-44100	MERCHANTS LICENSES	225.00	275.00	50.00	22.22%	5,565.00	2,850.00	-2,715.00	-48.79%
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	261.54	0.00	-261.54	-100.00%	244,793.80	242,655.32	-2,138.48	-0.87%
10-100-45400	TAX SALES & USE REVENUES-GCG	89,882.52	82,614.84	-7,267.68	-8.09%	502,159.05	514,422.99	12,263.94	2.44%
10-100-45500	TAX SALES CAP IMP-GCG	30,695.26	30,483.80	-211.46	-0.69%	163,771.08	168,054.86	4,283.78	2.62%
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	969.61	0.00	-969.61	-100.00%	2,469.61	1,500.00	-969.61	-39.26%
10-200-44120	POLICE FACILITY FEES	1,400.00	1,750.00	350.00	25.00%	8,400.00	6,341.00	-2,059.00	-24.51%
10-200-44520	LAW OTHER INCOME-LAW	41.00	18.00	-23.00	-56.10%	553.00	498.54	-54.46	-9.85%
10-200-45100	LAW ENFORCEMENT SALES TAX	8,524.57	8,347.51	-177.06	-2.08%	52,301.57	51,648.16	-653.41	-1.25%
10-250-44500	TRAFFIC FINES-COURT	8,049.02	5,721.98	-2,327.04	-28.91%	47,475.01	41,850.42	-5,624.59	-11.85%
10-250-44510	OTHER FINES-COURT	104.50	408.51	304.01	290.92%	2,291.76	1,912.87	-378.89	-16.53%
10-300-42000	GRANT REVENUES-STREETS	0.00	0.00	0.00	0.00%	9,991.26	0.00	-9,991.26	-100.00%
10-300-44110	STREET APPROACH/GUTTER/INSPECT	200.00	200.00	0.00	0.00%	1,100.00	850.00	-250.00	-22.73%
10-300-44120	STREET CAPACITY FEES	0.00	50.00	50.00	0.00%	50.00	50.00	0.00	0.00%
10-300-45410	TAX MOTOR VEHICLE	32,677.74	32,228.40	-449.34	-1.38%	176,705.19	188,837.62	12,132.43	6.87%
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	0.00	0.00	0.00%	0.00	175.00	175.00	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	5,824.36	7,981.51	2,157.15	37.04%	31,060.39	40,568.36	9,507.97	30.61%
10-400-44120	ZONING FEES	2,350.00	1,430.00	-920.00	-39.15%	2,650.00	4,513.00	1,863.00	70.30%
	Revenue Total:	**229,925.88**	**205,191.46**	**-24,734.42**	**-10.76%**	**1,610,316.23**	**1,535,532.22**	**-74,784.01**	**-4.64%**
Expense									
10-100-50130	SUPPLIES-GEN	25.00	277.13	-252.13	-1,008.52%	248.29	4,662.44	-4,414.15	-1,777.82%
10-100-50310	VETERANS MEMORIAL EXPENSE-GEN	0.00	0.00	0.00	0.00%	497.75	420.00	77.75	15.62%
10-100-50500	BUILDING MAINTENANCE-GEN	32.14	0.00	32.14	100.00%	1,268.25	1,277.57	-9.32	-0.73%

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-100-50550	SUPPLIES CUSTODIAL-GEN	277.58	0.00	277.58	100.00%	290.76	86.04	204.72	70.41%
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	3,794.27	120.59	3,673.68	96.82%	9,013.97	4,644.60	4,369.37	48.47%
10-100-50750	POSTAGE-GEN	46.33	40.41	5.92	12.78%	1,273.18	559.77	713.41	56.03%
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	169.99	22.04	147.95	87.03%	715.43	1,098.27	-382.84	-53.51%
10-100-55200	ADVERTISING EXPENSE-GEN	623.02	607.50	15.52	2.49%	841.97	3,907.30	-3,065.33	-364.07%
10-100-55400	AUDIT EXPENSE-GEN	0.00	18,000.00	-18,000.00	0.00%	0.00	18,000.00	-18,000.00	0.00%
10-100-55500	BANK/CREDIT CARD FEES-GEN	199.85	241.78	-41.93	-20.98%	568.79	1,124.66	-555.87	-97.73%
10-100-55600	CONTRACT LABOR-GEN	30.00	0.00	30.00	100.00%	200.30	0.00	200.30	100.00%
10-100-55800	DUES AND SUBSCRIPTIONS-GEN	30.00	2,967.04	-2,937.04	-9,790.13%	1,806.60	3,880.14	-2,073.54	-114.78%
10-100-55850	EQUIPMENT RENTAL/LEASE-GEN	75.03	142.86	-67.83	-90.40%	375.15	517.96	-142.81	-38.07%
10-100-55900	ELECTION EXPENSE-GEN	-776.89	0.00	-776.89	-100.00%	5,662.77	10,979.60	-5,316.83	-93.89%
10-100-56000	INSURANCE-GEN	1,088.66	10,643.28	-9,554.62	-877.65%	4,606.07	60,192.55	-55,586.48	-1,206.81%
10-100-56200	LEGAL EXPENSE-GEN	3,088.22	0.00	3,088.22	100.00%	13,347.38	0.00	13,347.38	100.00%
10-100-56400	PROFESSIONAL FEES-GEN	288.00	6,006.22	-5,718.22	-1,985.49%	2,702.00	37,181.45	-34,479.45	-1,276.07%
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	-325.00	0.00	-325.00	-100.00%	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	1,384.50	-1,384.50	0.00%	825.00	5,080.95	-4,255.95	-515.87%
10-100-57400	EQUIPMENT/SOFTWARE MAINT CON	0.00	2,683.28	-2,683.28	0.00%	11,514.00	14,528.66	-3,014.66	-26.18%
10-100-61000	TELEPHONE-GEN	150.00	0.00	150.00	100.00%	1,486.50	0.00	1,486.50	100.00%
10-100-61050	INTERNET SERVICES-GEN	40.01	0.00	40.01	100.00%	1,502.22	0.00	1,502.22	100.00%
10-100-62000	UTILITIES ELECTRIC-GEN	0.00	1,220.62	-1,220.62	0.00%	2,974.20	9,725.75	-6,751.55	-227.00%
10-100-62100	UTILITIES GAS-GEN	59.61	0.00	59.61	100.00%	1,081.36	0.00	1,081.36	100.00%
10-100-62300	UTILITIES OTHER-GEN	125.90	0.00	125.90	100.00%	671.90	0.00	671.90	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	13,103.63	10,669.16	2,434.47	18.58%	81,392.07	74,284.04	7,108.03	8.73%
10-100-90500	SALARIES-OVERTIME	46.73	4.39	42.34	90.61%	905.75	74.31	831.44	91.80%
10-100-91500	PAYROLL TAXES	958.39	-21,898.58	22,856.97	2,384.93%	5,952.62	5,445.60	507.02	8.52%
10-100-92000	RETIREMENT	681.90	693.37	-11.47	-1.68%	4,967.68	5,026.16	-58.48	-1.18%
10-100-93000	GROUP INSURANCE	1,637.12	184.52	1,452.60	88.73%	9,232.60	8,355.67	876.93	9.50%
10-100-95100	CAPITAL ASSET EXPENSE-GEN	3,856.00	0.00	3,856.00	100.00%	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	721.49	35.00	686.49	95.15%	1,747.85	2,774.12	-1,026.27	-58.72%
10-200-50300	DARE PROGRAM-LAW	0.00	0.00	0.00	0.00%	0.00	16.46	-16.46	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	0.00	0.00	0.00	0.00%	7.03	315.35	-308.32	-4,385.78%

Prior-Year Comparative Income Statement — **For the Period Ending 06/30/2026**

		2025 June Activity	2026 June Activity	June 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	116.17	0.00	116.17	100.00%	610.67	226.54	384.13	62.90%
10-200-50750	POSTAGE-LAW	2.15	2.15	0.00	0.00%	32.62	25.50	7.12	21.83%
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	0.00	66.99	-66.99	0.00%	2,473.13	265.79	2,207.34	89.25%
10-200-55600	CONTRACT LABOR-LAW	15.00	0.00	15.00	100.00%	105.00	0.00	105.00	100.00%
10-200-55800	DUES & SUBSCRIPTIONS-LAW	0.00	0.00	0.00	0.00%	564.95	504.95	60.00	10.62%
10-200-55850	EQUIPMENT RENTAL/LEASE-LAW	131.02	249.48	-118.46	-90.41%	655.10	904.63	-249.53	-38.09%
10-200-56000	INSURANCE-LAW	3,274.06	52.50	3,221.56	98.40%	21,875.67	13,776.90	8,098.77	37.02%
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	5,939.50	4,031.75	1,907.75	32.12%	34,730.15	30,012.25	4,717.90	13.58%
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	4,750.00	359.00	4,391.00	92.44%	5,145.00	4,684.79	460.21	8.94%
10-200-57400	EQUIPMENT/SOFTWARE MAINT CON	0.00	402.49	-402.49	0.00%	3,486.08	6,014.69	-2,528.61	-72.53%
10-200-61000	TELEPHONE-LAW	121.32	0.00	121.32	100.00%	1,716.48	0.00	1,716.48	100.00%
10-200-61050	INTERNET SERVICES-LAW	892.63	0.00	892.63	100.00%	5,350.14	0.00	5,350.14	100.00%
10-200-62000	UTILITIES ELECTRIC-LAW	0.00	1,876.56	-1,876.56	0.00%	1,711.45	12,574.19	-10,862.74	-634.71%
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	84.05	0.00	84.05	100.00%	448.37	0.00	448.37	100.00%
10-200-70000	VEHICLE FUEL-LAW	2,205.38	0.00	2,205.38	100.00%	11,233.56	0.00	11,233.56	100.00%
10-200-71000	VEHICLE REPAIR & MAINT-LAW	882.86	1,562.21	-679.35	-76.95%	4,361.68	1,651.46	2,710.22	62.14%
10-200-71100	EQUIPMENT REPAIR & MAINT-LAW	0.00	0.00	0.00	0.00%	225.00	0.00	225.00	100.00%
10-200-75000	VEHICLE LEASE-LAW	0.00	3,815.82	-3,815.82	0.00%	7,673.01	37,943.96	-30,270.95	-394.51%
10-200-90000	SALARIES	51,703.73	59,781.18	-8,077.45	-15.62%	338,298.15	391,214.88	-52,916.73	-15.64%
10-200-90500	SALARIES-OVERTIME	230.54	613.78	-383.24	-166.24%	2,496.49	4,133.02	-1,636.53	-65.55%
10-200-91500	PAYROLL TAXES	3,750.14	4,490.04	-739.90	-19.73%	24,622.23	29,051.69	-4,429.46	-17.99%
10-200-92000	RETIREMENT	6,287.33	7,806.85	-1,519.52	-24.17%	39,073.72	50,944.61	-11,870.89	-30.38%
10-200-92500	UNIFORMS-LAW	37.17	0.00	37.17	100.00%	3,205.83	1,764.10	1,441.73	44.97%
10-200-93000	GROUP INSURANCE	7,411.24	6,608.06	803.18	10.84%	48,141.97	46,861.75	1,280.22	2.66%
10-200-95500	CAPITAL ASSET EQUIPMENT-LAW	0.00	0.00	0.00	0.00%	15,503.27	20,729.52	-5,226.25	-33.71%
10-250-50130	SUPPLIES-COURT	5.00	0.00	5.00	100.00%	44.08	0.00	44.08	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	1,306.47	-1,306.47	0.00%
10-250-50700	OFFICE SUPPLIES-COURT	79.41	208.10	-128.69	-162.06%	813.76	506.55	307.21	37.75%
10-250-50750	POSTAGE-COURT	47.04	47.04	0.00	0.00%	181.16	288.54	-107.38	-59.27%
10-250-55500	BANK/CREDIT CARD FEES-COURT	51.49	137.72	-86.23	-167.47%	516.45	829.15	-312.70	-60.55%
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	8.34	25.32	-16.98	-203.60%	41.70	110.25	-68.55	-164.39%
10-250-56000	INSURANCE-COURT	559.97	350.00	209.97	37.50%	1,755.15	1,365.61	389.54	22.19%
10-250-56400	PROFESSIONAL-COURT	951.00	951.00	0.00	0.00%	4,877.00	6,655.98	-1,778.98	-36.48%
10-250-57400	EQUIP/SOFTWARE CONTRACTS-COUR	0.00	402.49	-402.49	0.00%	1,153.33	1,483.71	-330.38	-28.65%

Prior-Year Comparative Income Statement — **For the Period Ending 06/30/2026**

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-250-61000	TELEPHONE-COURT	0.00	0.00	0.00	0.00%	408.02	0.00	408.02	100.00%
10-250-61050	INTERNET-COURT	0.00	0.00	0.00	0.00%	1,258.20	0.00	1,258.20	100.00%
10-250-62000	UTILITIES-ELECTRIC-COURT	0.00	245.95	-245.95	0.00%	0.00	1,475.70	-1,475.70	0.00%
10-250-80000	COURT AUTOMATION-COURT	511.80	296.58	215.22	42.05%	2,726.21	1,971.64	754.57	27.68%
10-250-81000	CVC FEES	521.30	302.08	219.22	42.05%	2,686.00	2,008.28	677.72	25.23%
10-250-81100	POST FUND-COURT	73.12	42.37	30.75	42.05%	383.04	281.67	101.37	26.46%
10-250-82000	SHERIFF'S RETIREMENT FUND-COURT	0.00	0.00	0.00	0.00%	9.00	6.00	3.00	33.33%
10-250-90000	SALARIES-COURT	5,169.57	6,290.11	-1,120.54	-21.68%	34,571.84	42,490.55	-7,918.71	-22.91%
10-250-90500	SALARIES OVERTIME-COURT	0.68	0.04	0.64	94.12%	169.90	80.98	88.92	52.34%
10-250-91500	PAYROLL TAXES-COURT	388.43	473.56	-85.13	-21.92%	2,610.33	3,206.83	-596.50	-22.85%
10-250-92000	RETIREMENT-COURT	400.52	472.71	-72.19	-18.02%	2,760.99	3,186.00	-425.01	-15.39%
10-250-93000	GROUP INSURANCE-COURT	617.03	737.85	-120.82	-19.58%	4,111.36	4,682.80	-571.44	-13.90%
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	1,160.06	2,555.06	-1,395.00	-120.25%	8,895.97	8,820.21	75.76	0.85%
10-300-50200	LANDSCAPING-STREETS	89.99	116.99	-27.00	-30.00%	1,064.86	1,126.49	-61.63	-5.79%
10-300-50500	BUILDING MAINTENANCE-STREETS	0.00	0.00	0.00	0.00%	82.47	627.76	-545.29	-661.20%
10-300-50550	CUSTODIAL SUPPLIES-STREETS	18.04	0.00	18.04	100.00%	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	29.78	0.00	29.78	100.00%	93.13	59.89	33.24	35.69%
10-300-51000	REPAIRS AND MAINTENANCE-STREET	2,060.44	1,856.51	203.93	9.90%	17,398.73	6,187.91	11,210.82	64.43%
10-300-52000	SUPPLIES SMALL EQUIPMENT-STREET	1.62	637.83	-636.21	-39,272.22%	3,027.26	2,334.65	692.61	22.88%
10-300-55200	ADVERTISING-STREETS	219.78	0.00	219.78	100.00%	219.78	0.00	219.78	100.00%
10-300-55800	DUES AND SUBSCRIPTIONS-STREETS	4,064.87	0.00	4,064.87	100.00%	4,064.87	0.00	4,064.87	100.00%
10-300-55850	EQUIPMENT RENTAL-STREETS	12.91	108.32	-95.41	-739.04%	115.71	846.06	-730.35	-631.19%
10-300-56000	INSURANCE-STREETS	1,112.95	0.00	1,112.95	100.00%	6,287.34	4,666.30	1,621.04	25.78%
10-300-56400	PROFESSIONAL-STREETS	122.16	44.60	77.56	63.49%	1,950.39	4,851.65	-2,901.26	-148.75%
10-300-56500	SAFETY PROGRAM-STREETS	20.99	0.00	20.99	100.00%	20.99	0.00	20.99	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	468.16	-468.16	0.00%	591.12	4,513.35	-3,922.23	-663.53%
10-300-61000	TELEPHONE-STREETS	38.09	0.00	38.09	100.00%	461.05	0.00	461.05	100.00%
10-300-61050	INTERNET-STREETS	8.00	0.00	8.00	100.00%	522.63	0.00	522.63	100.00%
10-300-61110	STREET LIGHTS STREETS	0.00	0.00	0.00	0.00%	35,549.82	0.00	35,549.82	100.00%
10-300-62000	UTILITIES ELECTRIC-STREETS	0.00	106.15	-106.15	0.00%	1,400.32	6,815.86	-5,415.54	-386.74%
10-300-70000	VEHICLE EXPENSE FUEL-STREETS	775.48	3,384.95	-2,609.47	-336.50%	3,831.36	21,418.66	-17,587.30	-459.04%
10-300-70100	EQUIPMENT FUEL-STREETS	3.42	0.00	3.42	100.00%	392.06	0.00	392.06	100.00%
10-300-71000	VEHICLE REPAIR & MAINT-STREETS	114.02	0.00	114.02	100.00%	1,598.55	0.00	1,598.55	100.00%
10-300-71100	EQUIPMENT REPAIR & MAINT-STREET	918.25	0.00	918.25	100.00%	4,188.52	0.00	4,188.52	100.00%
10-300-75000	VEHICLE LEASE-STREETS	0.00	0.00	0.00	0.00%	8,443.35	0.00	8,443.35	100.00%
10-300-75100	EQUIPMENT LEASE-STREETS	529.87	0.00	529.87	100.00%	3,179.21	1,059.74	2,119.47	66.67%
10-300-90000	SALARIES-STREETS	5,185.09	6,214.55	-1,029.46	-19.85%	43,419.87	36,247.36	7,172.51	16.52%
10-300-90500	SALARIES OVERTIME-STREETS	46.94	142.56	-95.62	-203.71%	1,636.92	951.73	685.19	41.86%
10-300-91500	PAYROLL TAXES-STREETS	394.83	482.74	-87.91	-22.27%	3,396.72	2,814.82	581.90	17.13%

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10-300-92000	RETIREMENT-STREETS	532.25	561.41	-29.16	-5.48%	4,111.41	3,355.62	755.79	18.38%
10-300-92500	UNIFORMS-STREETS	55.43	20.07	35.36	63.79%	321.79	935.68	-613.89	-190.77%
10-300-93000	GROUP INSURANCE-STREETS	823.90	891.25	-67.35	-8.17%	7,639.28	6,156.92	1,482.36	19.40%
10-300-95100	CAPITAL ASSET EXP-STREETS	16.15	0.00	16.15	100.00%	30,765.89	-3,196.50	33,962.39	110.39%
10-300-95500	CAPITAL ASSET EQUIPMENT-STREETS	2,025.00	800.00	1,225.00	60.49%	18,130.34	95,051.33	-76,920.99	-424.27%
10-400-50130	SUPPLIES-P&D	45.87	795.96	-750.09	-1,635.25%	389.92	1,256.61	-866.69	-222.27%
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	9.04	-9.04	0.00%	0.00	2,114.45	-2,114.45	0.00%
10-400-50700	OFFICE SUPPLIES-P&D	65.04	0.00	65.04	100.00%	982.61	0.00	982.61	100.00%
10-400-50750	POSTAGE-P&D	9.04	0.00	9.04	100.00%	54.83	0.00	54.83	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	86.46	0.00	86.46	100.00%	1,543.92	0.00	1,543.92	100.00%
10-400-55200	ADVERTISING-P&D	199.98	95.00	104.98	52.50%	822.86	283.32	539.54	65.57%
10-400-55500	BANK/CREDIT CARD FEES-P&D	0.00	0.00	0.00	0.00%	0.00	175.00	-175.00	0.00%
10-400-55600	CONTRACT LABOR-P&D	1,095.00	0.00	1,095.00	100.00%	6,015.00	0.00	6,015.00	100.00%
10-400-55800	DUES AND SUBSCRIPTIONS-P&D	0.00	74.86	-74.86	0.00%	325.00	666.41	-341.41	-105.05%
10-400-55850	EQUIPMENT RENTAL-P&D	39.31	0.00	39.31	100.00%	196.55	0.00	196.55	100.00%
10-400-56000	INSURANCE-P&D	330.58	0.00	330.58	100.00%	2,387.49	1,646.93	740.56	31.02%
10-400-56200	LEGAL-P&D	262.50	0.00	262.50	100.00%	3,196.00	0.00	3,196.00	100.00%
10-400-56400	PROFESSIONAL-P&D	3,483.85	210.05	3,273.80	93.97%	25,829.06	66,442.96	-40,613.90	-157.24%
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	200.00	-200.00	0.00%	920.00	1,897.60	-977.60	-106.26%
10-400-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	402.49	-402.49	0.00%	11,135.19	8,545.20	2,589.99	23.26%
10-400-61000	TELEPHONE-P&D	40.44	443.65	-403.21	-997.06%	982.89	2,286.09	-1,303.20	-132.59%
10-400-61050	INTERNET-P&D	40.01	0.00	40.01	100.00%	1,498.22	0.00	1,498.22	100.00%
10-400-70000	VEHICLE EXPENSE FUEL-P&D	0.00	1,769.05	-1,769.05	0.00%	40.44	12,579.60	-12,539.16	-31,006.82%
10-400-71000	VEHICLE REPAIR & MAINT-P&D	0.00	0.00	0.00	0.00%	474.68	0.00	474.68	100.00%
10-400-75000	VEHICLE LEASE-P&D	0.00	0.00	0.00	0.00%	4,341.34	0.00	4,341.34	100.00%
10-400-90000	SALARIES-P&D	10,366.00	13,347.68	-2,981.68	-28.76%	65,484.17	86,065.93	-20,581.76	-31.43%
10-400-90500	SALARIES OVERTIME-P&D	1.31	0.08	1.23	93.89%	14.00	81.64	-67.64	-483.14%
10-400-91500	PAYROLL TAXES-P&D	754.77	984.99	-230.22	-30.50%	4,766.14	6,340.48	-1,574.34	-33.03%
10-400-92000	RETIREMENT-P&D	1,094.36	1,454.89	-360.53	-32.94%	6,922.59	9,387.18	-2,464.59	-35.60%
10-400-92500	UNIFORMS-P&D	0.00	0.00	0.00	0.00%	184.45	237.93	-53.48	-28.99%
10-400-93000	GROUP INSURANCE-P&D	1,383.15	1,868.38	-485.23	-35.08%	8,822.80	11,813.34	-2,990.54	-33.90%
10-400-95500	CAPITAL ASSET EQUIPMENT-P&D	500.00	0.00	500.00	100.00%	7,652.14	0.00	7,652.14	100.00%
10-450-56400	PROFESSIONAL - ECO DEV	0.00	1,924.00	-1,924.00	0.00%	0.00	12,068.00	-12,068.00	0.00%
10-500-55600	CONTRACT LABOR-EM	0.00	0.00	0.00	0.00%	8,668.00	10,826.61	-2,158.61	-24.90%
	Expense Total:	**167,443.95**	**178,723.16**	**-11,279.21**	**-6.74%**	**1,358,600.72**	**1,472,957.30**	**-114,356.58**	**-8.42%**
	Fund 10 Surplus (Deficit):	**62,481.93**	**26,468.30**	**-36,013.63**	**-57.64%**	**251,715.51**	**62,574.92**	**-189,140.59**	**-75.14%**

Fund: 20 - WATER AND SEWER FUND

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
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	9,255.45	0.00	-9,255.45	-100.00%	94,841.76	6,573.75	-88,268.01	-93.07%
20-600-40800	MISCELLANEOUS INCOME-WATER	30.00	30.00	0.00	0.00%	877.12	769.06	-108.06	-12.32%
20-600-40850	CONVENIENCE FEE-WATER	4,660.19	4,682.06	21.87	0.47%	23,315.92	30,036.85	6,720.93	28.83%
20-600-40920	PENALTY INCOME-WATER	4,846.91	3,347.66	-1,499.25	-30.93%	21,122.68	21,607.52	484.84	2.30%
20-600-43000	INTEREST INCOME-WATER	3,921.14	4,385.12	463.98	11.83%	24,013.40	22,004.84	-2,008.56	-8.36%
20-600-44100	UTILITY LOCATE FEES	50.00	25.00	-25.00	-50.00%	300.00	25.00	-275.00	-91.67%
20-600-44110	NEW CONSTN METER INSTALLATION	2,600.00	3,250.00	650.00	25.00%	17,598.90	18,850.00	1,251.10	7.11%
20-600-44120	WATER CAPACITY FEES	3,200.00	4,000.00	800.00	25.00%	19,850.00	14,250.00	-5,600.00	-28.21%
20-600-48510	WATER SALES - CITY COMMERCIAL (W	11,300.51	12,592.17	1,291.66	11.43%	65,752.46	76,945.39	11,192.93	17.02%
20-600-48515	WATER SALES - RURAL COMMERCIAL	1,130.59	1,278.12	147.53	13.05%	7,192.55	7,947.72	755.17	10.50%
20-600-48520	WATER SALES - CITY RESIDENTIAL (WA	76,687.88	92,772.31	16,084.43	20.97%	397,007.44	507,292.29	110,284.85	27.78%
20-600-48525	WATER SALES - RURAL RESIDENTIAL (	43,726.35	50,155.33	6,428.98	14.70%	227,071.97	272,006.70	44,934.73	19.79%
20-600-48531	WATER BULK RENTAL FEE	0.00	0.00	0.00	0.00%	50.00	600.00	550.00	1,100.00%
20-600-48535	WATER SALES - BULK	0.00	0.00	0.00	0.00%	0.00	2,140.00	2,140.00	0.00%
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	0.00	0.00	0.00	0.00%	3,461.20	6,573.75	3,112.55	89.93%
20-700-40850	CONVENIENCE FEE-SEWER	4,643.62	4,682.05	38.43	0.83%	23,335.33	30,036.80	6,701.47	28.72%
20-700-40920	PENALTY INCOME-SEWER	4,177.02	3,705.03	-471.99	-11.30%	18,856.66	20,040.98	1,184.32	6.28%
20-700-42000	GRANT RECEIPTS-SEWER	65,468.80	0.00	-65,468.80	-100.00%	65,468.80	51,235.56	-14,233.24	-21.74%
20-700-43000	INTEREST INCOME-SEWER	3,921.13	4,385.12	463.99	11.83%	24,013.39	22,004.84	-2,008.55	-8.36%
20-700-44100	TREATMENT FACILITY FEES	800.00	1,000.00	200.00	25.00%	4,600.00	3,600.00	-1,000.00	-21.74%
20-700-44110	SEWER LATERAL CONNECTION FEES	800.00	1,000.00	200.00	25.00%	4,800.00	3,600.00	-1,200.00	-25.00%
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	179,827.54	211,274.73	31,447.19	17.49%	1,057,222.35	1,249,070.86	191,848.51	18.15%
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:	**421,047.13**	**402,564.70**	**-18,482.43**	**-4.39%**	**2,106,003.92**	**3,613,444.65**	**1,507,440.73**	**71.58%**
Expense									
20-700-57200	RECYCLE CENTER EXPENSE	430.30	0.00	430.30	100.00%	1,606.42	0.00	1,606.42	100.00%
20-600-50000	CHEMICALS-WATER	1,264.30	498.42	765.88	60.58%	5,912.37	6,603.10	-690.73	-11.68%
20-600-50130	SUPPLIES-WATER	3,542.33	726.60	2,815.73	79.49%	8,989.85	29,356.08	-20,366.23	-226.55%
20-600-50200	LABORATORY FEES-WATER	143.00	171.00	-28.00	-19.58%	1,056.00	1,249.00	-193.00	-18.28%
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	0.00	0.00	0.00	0.00%	1,337.85	0.00	1,337.85	100.00%
20-600-50550	CUSTODIAL SUPPLIES-WATER	36.07	0.00	36.07	100.00%	163.82	50.95	112.87	68.90%
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	289.10	120.58	168.52	58.29%	2,323.02	837.35	1,485.67	63.95%
20-600-50750	POSTAGE-WATER	1,074.91	1,106.09	-31.18	-2.90%	5,915.35	6,694.49	-779.14	-13.17%
20-600-51000	REPAIRS AND MAINTENANCE-WATER	8,899.77	10,353.40	-1,453.63	-16.33%	41,105.77	90,886.77	-49,781.00	-121.10%

Item # 3B.

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
20-600-51025	NEW INFRASTRUCTURE EXPENSE-WA	0.00	0.00	0.00	0.00%	48,793.15	41,012.66	7,780.49	15.95%
20-600-52000	SUPPLIES SMALL EQUIPMENT-WATER	2,572.79	211.03	2,361.76	91.80%	7,723.12	2,560.88	5,162.24	66.84%
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	3,963.50	0.00	3,963.50	100.00%	3,963.50	3,621.48	342.02	8.63%
20-600-55500	BANK/CREDIT CARD FEES-WATER	4,786.05	5,422.23	-636.18	-13.29%	30,627.10	31,047.10	-420.00	-1.37%
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	63.93	124.21	-60.28	-94.29%	1,321.48	2,003.67	-682.19	-51.62%
20-600-56000	INSURANCE-WATER	1,732.97	2,564.61	-831.64	-47.99%	16,372.65	15,613.31	759.34	4.64%
20-600-56400	PROFESSIONAL-WATER	4,284.87	2,048.72	2,236.15	52.19%	15,323.55	204,401.47	-189,077.92	-1,233.90%
20-600-56500	SAFETY PROGRAM-WATER	41.97	0.00	41.97	100.00%	41.97	0.00	41.97	100.00%
20-600-56950	TRAINING & EDUCATION-WATER	89.00	0.00	89.00	100.00%	89.00	0.00	89.00	100.00%
20-600-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	4,654.49	-4,654.49	0.00%	11,856.51	12,075.94	-219.43	-1.85%
20-600-61000	TELEPHONE WATER	76.18	0.00	76.18	100.00%	1,283.06	0.00	1,283.06	100.00%
20-600-61050	INTERNET-WATER	16.00	0.00	16.00	100.00%	1,731.36	0.00	1,731.36	100.00%
20-600-62000	UTILITIES ELECTRIC-WATER	0.00	12,739.44	-12,739.44	0.00%	46,226.41	92,794.08	-46,567.67	-100.74%
20-600-62100	UTILITIES GAS-WATER	59.57	0.00	59.57	100.00%	1,275.24	0.00	1,275.24	100.00%
20-600-62300	UTILITIES OTHER-WATER	285.81	0.00	285.81	100.00%	1,525.05	0.00	1,525.05	100.00%
20-600-70000	VEHICLE EXPENSE FUEL-WATER	1,412.14	68.58	1,343.56	95.14%	7,150.36	1,609.39	5,540.97	77.49%
20-600-70100	EQUIPMENT FUEL-WATER	10.26	0.00	10.26	100.00%	797.15	0.00	797.15	100.00%
20-600-71000	VEHICLE REPAIR & MAINT-WATER	228.05	268.65	-40.60	-17.80%	3,747.81	2,458.77	1,289.04	34.39%
20-600-71100	EQUIPMENT REPAIR & MAINT-WATER	1,424.01	0.00	1,424.01	100.00%	5,760.44	78.48	5,681.96	98.64%
20-600-75000	VEHICLE LEASE-WATER	0.00	4,126.92	-4,126.92	0.00%	16,886.69	29,960.69	-13,074.00	-77.42%
20-600-75100	EQUIPMENT LEASE-WATER	1,059.73	1,059.73	0.00	0.00%	6,358.39	6,358.38	0.01	0.00%
20-600-90000	SALARIES-WATER	35,118.56	35,317.54	-198.98	-0.57%	227,984.33	228,047.14	-62.81	-0.03%
20-600-90500	SALARIES OVERTIME-WATER	346.87	344.91	1.96	0.57%	5,868.67	4,383.40	1,485.27	25.31%
20-600-91500	PAYROLL TAXES-WATER	2,599.76	2,644.11	-44.35	-1.71%	17,096.58	17,114.29	-17.71	-0.10%
20-600-92000	RETIREMENT-WATER	3,345.16	3,461.16	-116.00	-3.47%	20,634.24	22,577.12	-1,942.88	-9.42%
20-600-92500	UNIFORMS-WATER	110.92	40.14	70.78	63.81%	643.83	1,120.54	-476.71	-74.04%
20-600-93000	GROUP INSURANCE-WATER	5,492.14	5,325.45	166.69	3.04%	36,569.58	35,321.92	1,247.66	3.41%
20-600-95100	CAPITAL ASSET EXP-WATER	10,261.40	0.00	10,261.40	100.00%	55,410.18	-6,393.01	61,803.19	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	0.00	2,995.41	-2,995.41	0.00%	6,050.50	7,580.45	-1,529.95	-25.29%
20-600-96400	FISCAL AGENT FEES-WATER	0.00	375.00	-375.00	0.00%	750.00	375.00	375.00	50.00%
20-700-50130	SUPPLIES-SEWER	1,253.28	107.68	1,145.60	91.41%	4,912.57	3,792.90	1,119.67	22.79%
20-700-50500	BUILDING MAINTENANCE-SEWER	0.00	0.00	0.00	0.00%	831.45	4,606.56	-3,775.11	-454.04%
20-700-50550	CUSTODIAL SUPPLIES-SEWER	36.08	0.00	36.08	100.00%	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	289.10	120.58	168.52	58.29%	2,323.03	837.34	1,485.69	63.95%
20-700-50750	POSTAGE-SEWER	1,073.51	1,104.70	-31.19	-2.91%	6,804.87	6,648.81	156.06	2.29%
20-700-51000	REPAIRS AND MAINTENANCE-SEWER	4,191.93	5,345.54	-1,153.61	-27.52%	58,431.94	24,804.23	33,627.71	57.55%
20-700-51025	NEW INFRASTRUCTURE EXPENSE-SE	0.00	0.00	0.00	0.00%	0.00	1,656.15	-1,656.15	0.00%

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
20-700-51050	I&I EXPENSE-SEWER	0.00	568.37	-568.37	0.00%	18,980.18	1,040.96	17,939.22	94.52%
20-700-52000	SUPPLIES SMALL EQUIPMENT-SEWER	961.04	211.03	750.01	78.04%	4,769.50	5,891.67	-1,122.17	-23.53%
20-700-55200	ADVERTISING-SEWER	0.00	100.00	-100.00	0.00%	0.00	100.00	-100.00	0.00%
20-700-55500	BANK/CREDIT CARD FEES-SEWER	4,786.05	5,422.23	-636.18	-13.29%	30,627.10	31,047.10	-420.00	-1.37%
20-700-55600	CONTRACT LABOR-SEWER	30.00	0.00	30.00	100.00%	195.00	0.00	195.00	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	63.93	124.21	-60.28	-94.29%	1,321.50	1,317.59	3.91	0.30%
20-700-56000	INSURANCE-SEWER	2,831.94	2,564.61	267.33	9.44%	20,637.83	19,149.94	1,487.89	7.21%
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	472.62	8,320.88	-7,848.26	-1,660.59%	28,754.21	39,150.32	-10,396.11	-36.16%
20-700-56500	SAFETY PROGRAM-SEWER	41.97	0.00	41.97	100.00%	41.97	0.00	41.97	100.00%
20-700-56900	TRAVEL EXPENSE-SEWER	116.12	0.00	116.12	100.00%	116.12	0.00	116.12	100.00%
20-700-56950	TRAINING & EDUCATION-SEWER	89.00	0.00	89.00	100.00%	135.15	0.00	135.15	100.00%
20-700-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	4,654.48	-4,654.48	0.00%	10,710.55	9,815.04	895.51	8.36%
20-700-58000	SPRINGFIELD SEWER CHARGES-SEWE	0.00	0.00	0.00	0.00%	272,944.73	297,225.36	-24,280.63	-8.90%
20-700-61000	TELEPHONE-SEWER	76.18	0.00	76.18	100.00%	1,283.06	0.00	1,283.06	100.00%
20-700-61050	INTERNET-SEWER	16.00	0.00	16.00	100.00%	1,731.36	0.00	1,731.36	100.00%
20-700-62000	UTILITIES ELECTRIC-SEWER	30.63	7,416.85	-7,386.22	-24,114.33%	29,886.23	54,017.71	-24,131.48	-80.74%
20-700-62100	UTILITIES GAS-SEWER	59.57	0.00	59.57	100.00%	644.06	0.00	644.06	100.00%
20-700-62300	UTILITIES OTHER-SEWER	285.81	0.00	285.81	100.00%	1,525.05	0.00	1,525.05	100.00%
20-700-70000	VEHICLE EXPENSE FUEL-SEWER	1,412.14	68.58	1,343.56	95.14%	7,150.36	1,446.51	5,703.85	79.77%
20-700-70100	EQUIPMENT FUEL-SEWER	10.26	1,437.99	-1,427.73	-13,915.50%	2,656.82	3,416.73	-759.91	-28.60%
20-700-71000	VEHICLE REPAIR & MAINT-SEWER	1,335.26	101.06	1,234.20	92.43%	4,538.01	2,719.89	1,818.12	40.06%
20-700-71100	EQUIPMENT REPAIR & MAINT-SEWER	1,454.24	89.12	1,365.12	93.87%	6,364.71	242.59	6,122.12	96.19%
20-700-75000	VEHICLE LEASE-SEWER	0.00	4,126.92	-4,126.92	0.00%	16,886.69	29,960.69	-13,074.00	-77.42%
20-700-75100	EQUIPMENT LEASE-SEWER	1,059.74	1,059.74	0.00	0.00%	6,358.44	6,358.44	0.00	0.00%
20-700-79000	PROPERTY EASEMENT-SEWER	1,100.00	0.00	1,100.00	100.00%	1,100.00	0.00	1,100.00	100.00%
20-700-90000	SALARIES-SEWER	42,321.24	45,468.77	-3,147.53	-7.44%	258,755.72	306,298.32	-47,542.60	-18.37%
20-700-90500	SALARIES OVERTIME-SEWER	421.98	579.08	-157.10	-37.23%	7,659.08	5,824.20	1,834.88	23.96%
20-700-91500	PAYROLL TAXES-SEWER	3,144.92	3,362.96	-218.04	-6.93%	19,638.63	23,017.12	-3,378.49	-17.20%
20-700-92000	RETIREMENT-SEWER	4,116.50	4,592.76	-476.26	-11.57%	24,058.68	31,027.74	-6,969.06	-28.97%
20-700-92500	UNIFORMS-SEWER	110.87	40.14	70.73	63.80%	643.67	1,143.21	-499.54	-77.61%
20-700-93000	GROUP INSURANCE-SEWER	6,815.65	7,492.41	-676.76	-9.93%	42,486.61	48,819.14	-6,332.53	-14.90%
20-700-95100	CAPITAL ASSET EXP-SEWER	3,282.29	0.00	3,282.29	100.00%	77,072.55	241,795.13	-164,722.58	-213.72%
20-700-95500	CAPITAL ASSET EQUIPMENT-SEWER	0.00	0.00	0.00	0.00%	27,366.68	55,311.90	-27,945.22	-102.11%
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	0.00	2,995.40	-2,995.40	0.00%	58,600.49	58,330.44	270.05	0.46%
20-700-96400	FISCAL AGENT FEES-SEWER	0.00	375.00	-375.00	0.00%	750.00	375.00	375.00	50.00%
	Expense Total:	**178,351.27**	**204,619.51**	**-26,268.24**	**-14.73%**	**2,011,907.47**	**2,565,901.52**	**-553,994.05**	**-27.54%**
	Fund 20 Surplus (Deficit):	**242,695.86**	**197,945.19**	**-44,750.67**	**-18.44%**	**94,096.45**	**1,047,543.13**	**953,446.68**	**1,013.27%**

		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 30 - PARKS FUND									
Revenue									
30-800-40000	ADVERTISING REVENUE (PARKS)	1,300.00	2,000.00	700.00	53.85%	19,098.81	6,097.92	-13,000.89	-68.07%
30-800-40400	CONCESSION INCOME	12,060.81	2,760.25	-9,300.56	-77.11%	18,740.31	8,235.45	-10,504.86	-56.05%
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	2,303.00	3,829.50	1,526.50	66.28%	26,430.50	30,223.00	3,792.50	14.35%
30-800-40650	FITNESS CENTER INCOME	5,223.99	6,040.64	816.65	15.63%	36,958.47	45,364.91	8,406.44	22.75%
30-800-40800	MISCELLANEOUS INCOME-PKS	0.00	0.00	0.00	0.00%	139.90	72.00	-67.90	-48.53%
30-800-40900	PARK PERMIT FEES-PKS	1,600.00	2,000.00	400.00	25.00%	9,600.00	7,200.00	-2,400.00	-25.00%
30-800-40950	SWIM POOL INCOME	47,521.50	6,482.50	-41,039.00	-86.36%	81,991.00	28,402.50	-53,588.50	-65.36%
30-800-41300	FRANCHISE MOBILE PHONE TOWER	1,299.67	1,325.66	25.99	2.00%	7,898.02	7,953.96	55.94	0.71%
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	0.00	101.21	101.21	0.00%	1,133.30	1,551.51	418.21	36.90%
30-800-45300	TAX REAL ESTATE-PKS	78.12	423.83	345.71	442.54%	73,120.23	72,904.10	-216.13	-0.30%
30-800-45400	TAX SALES & USE REVENUES-PKS	35,974.94	35,073.80	-901.14	-2.50%	195,085.60	207,374.89	12,289.29	6.30%
30-800-45500	TAX SALES CAP IMP-PKS	26,272.02	28,524.14	2,252.12	8.57%	145,911.56	150,091.85	4,180.29	2.86%
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	0.00	-515.40	-100.00%	1,802.40	515.00	-1,287.40	-71.43%
30-800-47100	YOUTH PROGRAMS-PKS	150.00	0.00	-150.00	-100.00%	1,004.50	-85.00	-1,089.50	-108.46%
30-800-47200	YOUTH CAMP-PKS	19,235.00	14,295.00	-4,940.00	-25.68%	50,112.50	29,955.00	-20,157.50	-40.22%
30-800-47300	YOUTH SPORTS-PKS	-50.00	-520.00	-470.00	-940.00%	21,490.00	21,350.00	-140.00	-0.65%
30-800-48000	FREEDOM FEST INCOME	2,470.00	1,403.00	-1,067.00	-43.20%	7,835.00	15,508.00	7,673.00	97.93%
30-800-48100	SPECIAL EVENT INCOME	200.00	0.00	-200.00	-100.00%	2,788.00	2,194.00	-594.00	-21.31%
30-800-48200	SHIRT INCOME	0.00	0.00	0.00	0.00%	17.00	0.00	-17.00	-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:	**156,154.45**	**103,739.53**	**-52,414.92**	**-33.57%**	**869,901.43**	**814,559.09**	**-55,342.34**	**-6.36%**
Expense									
30-800-50000	CHEMICALS-PKS	5,553.00	402.42	5,150.58	92.75%	5,553.00	402.42	5,150.58	92.75%
30-800-50110	SUPPLIES GROUNDS-PKS	73.30	63.99	9.31	12.70%	784.64	1,342.58	-557.94	-71.11%
30-800-50130	SUPPLIES GENERAL-PKS	67.94	391.38	-323.44	-476.07%	717.76	1,077.08	-359.32	-50.06%
30-800-50140	SUPPLIES AQUATIC-PKS	2,508.76	1,398.18	1,110.58	44.27%	2,587.84	2,097.53	490.31	18.95%
30-800-50150	SUPPLIES SPORTS SHIRTS-PKS	638.80	0.00	638.80	100.00%	2,237.80	3,607.95	-1,370.15	-61.23%
30-800-50170	SUPPLIES SPECIAL ACTIVITY-PKS	854.31	0.00	854.31	100.00%	3,859.52	546.94	3,312.58	85.83%
30-800-50175	SUPPLIES YOUTH PROGRAM-PKS	280.00	0.00	280.00	100.00%	876.18	0.00	876.18	100.00%
30-800-50177	SUPPLIES YOUTH CAMP-PKS	2,075.80	422.34	1,653.46	79.65%	2,843.23	1,626.80	1,216.43	42.78%
30-800-50180	SUPPLIES SPORTS-PKS	2,321.73	215.95	2,105.78	90.70%	2,481.73	557.58	1,924.15	77.53%
30-800-50200	CONCESSIONS-PKS	3,796.09	2,689.27	1,106.82	29.16%	9,609.25	5,721.45	3,887.80	40.46%
30-800-50400	FITNESS CENTER EXPENSE-PKS	85.00	0.00	85.00	100.00%	1,761.15	177.79	1,583.36	89.90%
30-800-50450	FREEDOM FEST EXPENSE-PKS	5,861.83	2,083.94	3,777.89	64.45%	15,861.83	18,309.79	-2,447.96	-15.43%
30-800-50500	BUILDING MAINTENANCE-PKS	4,386.88	5,089.07	-702.19	-16.01%	17,286.96	20,133.58	-2,846.62	-16.47%
30-800-50550	CUSTODIAL SUPPLIES-PKS	1,094.41	762.11	332.30	30.36%	3,053.18	1,904.49	1,148.69	37.62%
30-800-50600	MISCELLANEOUS EXPENSE-PKS	0.00	0.00	0.00	0.00%	0.00	2,062.95	-2,062.95	0.00%

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		2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
30-800-50700	OFFICE SUPPLIES-PKS	550.25	0.00	550.25	100.00%	1,571.81	224.67	1,347.14	85.71%
30-800-50750	POSTAGE-PKS	0.00	0.00	0.00	0.00%	36.09	12.60	23.49	65.09%
30-800-51000	REPAIRS AND MAINTENANCE-PKS	118.59	0.00	118.59	100.00%	1,450.86	10,028.41	-8,577.55	-591.20%
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	287.18	125.99	161.19	56.13%	1,208.69	817.69	391.00	32.35%
30-800-55200	ADVERTISING-PKS	0.00	0.00	0.00	0.00%	676.24	3,610.45	-2,934.21	-433.90%
30-800-55500	BANK/CREDIT CARD FEES-PKS	170.23	343.38	-173.15	-101.72%	505.90	2,069.00	-1,563.10	-308.97%
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	825.36	0.00	825.36	100.00%	3,244.36	2,624.40	619.96	19.11%
30-800-55850	EQUIPMENT RENTAL-PKS	1,751.67	317.43	1,434.24	81.88%	7,479.41	1,995.98	5,483.43	73.31%
30-800-56000	INSURANCE-PKS	3,726.83	7,248.17	-3,521.34	-94.49%	26,343.99	52,703.51	-26,359.52	-100.06%
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	331.00	83.75	20.19%	3,901.75	2,975.30	926.45	23.74%
30-800-56450	CONTRACT SERVICES/SECURITY-PKS	0.00	0.00	0.00	0.00%	165.00	0.00	165.00	100.00%
30-800-56500	SAFETY PROGRAM-PKS	78.24	18.08	60.16	76.89%	995.69	2,698.26	-1,702.57	-170.99%
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	298.00	0.00	298.00	100.00%	1,871.00	669.50	1,201.50	64.22%
30-800-57400	EQUIPMENT/SOFTWARE CONTRACTS	0.00	402.49	-402.49	0.00%	8,981.43	11,554.34	-2,572.91	-28.65%
30-800-61000	TELEPHONE-PKS	85.88	0.00	85.88	100.00%	1,393.44	0.00	1,393.44	100.00%
30-800-61050	INTERNET-PKS	40.01	0.00	40.01	100.00%	4,434.02	0.00	4,434.02	100.00%
30-800-62000	UTILITIES ELECTRIC-PKS	237.88	4,214.70	-3,976.82	-1,671.78%	22,342.12	35,528.98	-13,186.86	-59.02%
30-800-62100	UTILITIES GAS-PKS	179.21	0.00	179.21	100.00%	4,013.25	0.00	4,013.25	100.00%
30-800-62300	UTILITIES OTHER-PKS	926.77	0.00	926.77	100.00%	4,945.45	0.00	4,945.45	100.00%
30-800-70000	VEHICLE EXPENSE FUEL-PKS	1,062.36	0.00	1,062.36	100.00%	4,991.37	0.00	4,991.37	100.00%
30-800-70100	EQUIPMENT FUEL-PKS	0.00	0.00	0.00	0.00%	1,347.14	0.00	1,347.14	100.00%
30-800-71000	VEHICLE REPAIR & MAINT-PKS	182.45	2,593.17	-2,410.72	-1,321.30%	2,035.25	28,760.97	-26,725.72	-1,313.14%
30-800-71100	EQUIPMENT REPAIR & MAINT-PKS	604.55	0.00	604.55	100.00%	13,951.69	0.00	13,951.69	100.00%
30-800-75000	VEHICLE LEASE-PKS	0.00	0.00	0.00	0.00%	11,726.95	0.00	11,726.95	100.00%
30-800-90000	SALARIES-PKS	33,739.42	23,786.75	9,952.67	29.50%	192,961.60	141,484.73	51,476.87	26.68%
30-800-90500	SALARIES OVERTIME-PKS	79.83	142.24	-62.41	-78.18%	1,686.68	553.84	1,132.84	67.16%
30-800-91000	SALARIES SEASONAL-PKS	66,425.14	18,215.67	48,209.47	72.58%	131,866.99	80,271.69	51,595.30	39.13%
30-800-91500	PAYROLL TAXES-PKS	7,645.46	3,164.78	4,480.68	58.61%	24,807.31	16,598.02	8,209.29	33.09%
30-800-92000	RETIREMENT-PKS	2,601.84	1,251.17	1,350.67	51.91%	15,654.44	11,882.48	3,771.96	24.10%
30-800-93000	GROUP INSURANCE-PKS	3,655.56	2,363.23	1,292.33	35.35%	22,988.03	17,851.89	5,136.14	22.34%
30-800-95100	CAPITAL ASSET EXP-PKS	10,995.51	0.00	10,995.51	100.00%	10,995.51	22,531.91	-11,536.40	-104.92%
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%
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	789.40	750.00	39.40	4.99%	789.40	2,250.00	-1,460.60	-185.03%
	Expense Total:	**167,070.22**	**78,786.90**	**88,283.32**	**52.84%**	**887,882.44**	**791,237.53**	**96,644.91**	**10.88%**
	Fund 30 Surplus (Deficit):	**-10,915.77**	**24,952.63**	**35,868.40**	**328.59%**	**-17,981.01**	**23,321.56**	**41,302.57**	**229.70%**
	Total Surplus (Deficit):	**294,262.02**	**249,366.12**	**-44,895.90**	**-15.26%**	**327,830.95**	**1,133,439.61**	**805,608.66**	**245.74%**

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2026

Group Summary

Account Type	2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 10 - GENERAL FUND								
Revenue	229,925.88	205,191.46	-24,734.42	-10.76%	1,610,316.23	1,535,532.22	-74,784.01	-4.64%
Expense	167,443.95	178,723.16	-11,279.21	-6.74%	1,358,600.72	1,472,957.30	-114,356.58	-8.42%
Fund 10 Surplus (Deficit):	**62,481.93**	**26,468.30**	**-36,013.63**	**-57.64%**	**251,715.51**	**62,574.92**	**-189,140.59**	**-75.14%**
Fund: 20 - WATER AND SEWER FUND								
Revenue	421,047.13	402,564.70	-18,482.43	-4.39%	2,106,003.92	3,613,444.65	1,507,440.73	71.58%
Expense	178,351.27	204,619.51	-26,268.24	-14.73%	2,011,907.47	2,565,901.52	-553,994.05	-27.54%
Fund 20 Surplus (Deficit):	**242,695.86**	**197,945.19**	**-44,750.67**	**-18.44%**	**94,096.45**	**1,047,543.13**	**953,446.68**	**1,013.27%**
Fund: 30 - PARKS FUND								
Revenue	156,154.45	103,739.53	-52,414.92	-33.57%	869,901.43	814,559.09	-55,342.34	-6.36%
Expense	167,070.22	78,786.90	88,283.32	52.84%	887,882.44	791,237.53	96,644.91	10.88%
Fund 30 Surplus (Deficit):	**-10,915.77**	**24,952.63**	**35,868.40**	**328.59%**	**-17,981.01**	**23,321.56**	**41,302.57**	**229.70%**
Total Surplus (Deficit):	**294,262.02**	**249,366.12**	**-44,895.90**	**-15.26%**	**327,830.95**	**1,133,439.61**	**805,608.66**	**245.74%**

Fund Summary

Fund	2025 June Activity	2026 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2025 YTD Activity	2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
10 - GENERAL FUND	62,481.93	26,468.30	-36,013.63	-57.64%	251,715.51	62,574.92	-189,140.59	-75.14%
20 - WATER AND SEWER FUN	242,695.86	197,945.19	-44,750.67	-18.44%	94,096.45	1,047,543.13	953,446.68	1,013.27%
30 - PARKS FUND	-10,915.77	24,952.63	35,868.40	328.59%	-17,981.01	23,321.56	41,302.57	229.70%
Total Surplus (Deficit):	**294,262.02**	**249,366.12**	**-44,895.90**	**-15.26%**	**327,830.95**	**1,133,439.61**	**805,608.66**	**245.74%**

Item # 3B.

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

- **June 2026/July 2026 Outstanding Invoices**
- **June 2026/July 2026 Check Paid Invoices and Draft Paid Invoices**

City of Willard, MO

Expense Approval R

By Vendor Name

Post Dates 7/11/2026 - 7/24/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: ACS100 - AMAZON CAPITAL SERVICES INC					
AMAZON CAPITAL SERVICES I	KCVR	07/12/2026	FABULOSO CLNR,DOG WASTE BGS.LAMIN SHTS,CHALK- PKS	30-800-50110	35.99
AMAZON CAPITAL SERVICES I	KCVR	07/12/2026	FABULOSO CLNR,DOG WASTE BGS.LAMIN SHTS,CHALK- PKS	30-800-50550	35.88
AMAZON CAPITAL SERVICES I	KCVR	07/12/2026	FABULOSO CLNR,DOG WASTE BGS.LAMIN SHTS,CHALK- PKS	30-800-50700	97.35
AMAZON CAPITAL SERVICES I	XQMJ	07/14/2026	(12) DISINFECTANT SPRAY - PK	30-800-50550	70.75
AMAZON CAPITAL SERVICES I	6D6P	07/21/2026	(2) VIEWSONIC 32" MONITORS, BATTERIES - GEN	10-100-52000	314.17
AMAZON CAPITAL SERVICES I	63GY	07/23/2026	MOWER BLADES - PKS	30-800-71000	111.09
			Vendor ACS100 - AMAZON CAPITAL SERVICES INC Total:		**665.23**
Vendor: APAC100 - APAC CENTRAL INC					
APAC CENTRAL INC	7002493595	07/11/2026	COMM SURFACE - ROAD PATCH WRK - STS	10-300-51000	256.68
			Vendor APAC100 - APAC CENTRAL INC Total:		**256.68**
Vendor: AWN100 - ARROW NETWORKS					
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	10-100-62000	318.45
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	10-200-62000	807.75
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	10-250-62000	245.95
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	10-300-62000	106.15
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	10-400-61000	318.45
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	20-600-62000	458.25
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	20-700-62000	458.25
ARROW NETWORKS	42553	07/15/2026	PHONE & INTERNET SERV - AL	30-800-62000	807.75
			Vendor AWN100 - ARROW NETWORKS Total:		**3,521.00**
Vendor: CIT305 - CITY OF SPRINGFIELD MO					
CITY OF SPRINGFIELD MO	7-15-26	07/15/2026	QTR 4 APR-JUN 2026 SEWER USAGE - PW	20-700-58000	240,888.24
			Vendor CIT305 - CITY OF SPRINGFIELD MO Total:		**240,888.24**
Vendor: CJW100 - CJW TRANSPORTATION CONSULTANTS LLC					
CJW TRANSPORTATION CONS	25077-6	07/22/2026	JCKSN ST SIDEWALK PERRYMN TO JEFFRSN - P&D	10-400-56400	2,600.00
			Vendor CJW100 - CJW TRANSPORTATION CONSULTANTS LLC Total:		**2,600.00**
Vendor: COMMGN - COMMERCE CREDIT CARD SERVICES					
COMMERCE CREDIT CARD SE	7-13-26 SAMS	07/13/2026	SAMS CONCESSIONS, FIRST AID SPLYS FOR POOL - PKS	30-800-50200	63.20
COMMERCE CREDIT CARD SE	7-13-26 SAMS	07/13/2026	SAMS CONCESSIONS, FIRST AID SPLYS FOR POOL - PKS	30-800-56500	0.90
COMMERCE CREDIT CARD SE	7-13-26 SAMS 607.44	07/13/2026	SAMS CONCESSIONS - PKS	30-800-50200	607.44
COMMERCE CREDIT CARD SE	7-14-26	07/14/2026	STAMPS.COM MONTHLY FEE-GEN	10-100-50750	12.79
COMMERCE CREDIT CARD SE	7-14-26 MINUTE KEY	07/14/2026	MINUTE KEY (2) KEYS COPIED - GEN	10-100-50130	19.64
COMMERCE CREDIT CARD SE	7-14-26 SAMS	07/14/2026	SAMS CONCESSIONS - PKS	30-800-50200	47.92
COMMERCE CREDIT CARD SE	7-14-26 WALMART	07/14/2026	WALMART PLAY DOH, SCISSORS, MARKRS, PICKLES-PKS	30-800-50130	6.76
COMMERCE CREDIT CARD SE	7-14-26 WALMART	07/14/2026	WALMART PLAY DOH, SCISSORS, MARKRS, PICKLES-PKS	30-800-50200	34.85
COMMERCE CREDIT CARD SE	7-14-26 WALMART	07/14/2026	WALMART PLAY DOH, SCISSORS, MARKRS, PICKLES-PKS	30-800-50700	28.91

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COMMERCE CREDIT CARD SE	7-14-26 WEBSTAURANT	07/14/2026	WEBSTAURANTSTORE BUTTER FLVR TOP - PKS	30-800-50200	97.07
COMMERCE CREDIT CARD SE	ORD 19875132	07/14/2026	ACCO BRANDS YR PCKT SIZE PLANNER REFILL - LAW	10-200-50700	66.58
COMMERCE CREDIT CARD SE	SALES ORD 0406454	07/15/2026	YARBROUGH MALE NPT PIPE 3/4" FITNG FOR JETTER- S	20-700-71100	22.90
COMMERCE CREDIT CARD SE	SALES ORD 806905	07/15/2026	KO PRESSURE SUPPLY CRIMP FITTING FOR JETTER - S	20-700-71100	9.44
COMMERCE CREDIT CARD SE	7-16-26 WALMART	07/16/2026	WALMART (5) GRT VALUE HALF & HALF SUMMER CAMP	30-800-50177	24.90
COMMERCE CREDIT CARD SE	8038	07/17/2026	FROGS (5) BANNERS W/ POOL RULES - PKS	30-800-50140	596.56
COMMERCE CREDIT CARD SE	7-20-26	07/20/2026	FIN CHRG - GEN	10-100-55500	155.89
			Vendor COMMGN - COMMERCE CREDIT CARD SERVICES Total:		**1,795.75**
Vendor: CON170 - CONCO COMPANIES					
CONCO COMPANIES	7002491805	07/11/2026	3/4" AE CLASS A RIVER - JACKSON ST DITCH WRK - STS	10-300-51000	889.96
CONCO COMPANIES	7002491878	07/11/2026	3/4 AE CLASS A RIVER - PERSHING ST - STS	10-300-51000	793.52
CONCO COMPANIES	7002492333	07/11/2026	5/8" COMM STONE, 6" X 2" - STS	10-300-51000	93.41
CONCO COMPANIES	7002496329	07/18/2026	5/8" COMMM STONE - PET COTTAGE - S	20-700-51000	568.80
			Vendor CON170 - CONCO COMPANIES Total:		**2,345.69**
Vendor: DNS100 - DNS EQUIPMENT LLC					
DNS EQUIPMENT LLC	26-1506	07/14/2026	HYPOCHLORITE SOLUTIONS -	20-700-51000	1,232.21
			Vendor DNS100 - DNS EQUIPMENT LLC Total:		**1,232.21**
Vendor: GDL100 - GRIER DIRTWORKS LLC					
GRIER DIRTWORKS LLC	2564	07/14/2026	WATER BORE 6869 FARM RD 124 - W	20-600-51025	2,000.00
			Vendor GDL100 - GRIER DIRTWORKS LLC Total:		**2,000.00**
Vendor: LOW505 - LOWE'S CREDIT SERVICES					
LOWE'S CREDIT SERVICES	70300	07/13/2026	1-IN X 10-FT COPPER PIPE - WTR SPLY - W	20-600-50130	63.23
			Vendor LOW505 - LOWE'S CREDIT SERVICES Total:		**63.23**
Vendor: MATM100 - MATERIALS MANAGEMENT					
MATERIALS MANAGEMENT	7002498782	07/18/2026	TOPSOIL - SEWER REPAIRS - S	20-700-51000	660.00
			Vendor MATM100 - MATERIALS MANAGEMENT Total:		**660.00**
Vendor: ORE145 - O'REILLY AUTOMOTIVE INC					
O'REILLY AUTOMOTIVE INC	291972	07/13/2026	MEGACRIMP, HYD HOSE-BACK HOE - STS / W / S	10-300-70000	20.45
O'REILLY AUTOMOTIVE INC	291972	07/13/2026	MEGACRIMP, HYD HOSE-BACK HOE - STS / W / S	20-600-70000	40.91
O'REILLY AUTOMOTIVE INC	291972	07/13/2026	MEGACRIMP, HYD HOSE-BACK HOE - STS / W / S	20-700-70000	40.91
O'REILLY AUTOMOTIVE INC	292343	07/15/2026	30 AMP FUSES FOR GAS PUMP - PKS	30-800-51000	5.94
O'REILLY AUTOMOTIVE INC	293315	07/20/2026	7.20Z STR FLUID - EQUPT MAINT - STS	10-300-70000	4.99
O'REILLY AUTOMOTIVE INC	293441	07/21/2026	SYN BLEND 2-CYCLE MOTOR OIL - PKS	30-800-71000	14.99
			Vendor ORE145 - O'REILLY AUTOMOTIVE INC Total:		**128.19**
Vendor: OZA255 - OZARKS COCA COLA					
OZARKS COCA COLA	28148147	07/14/2026	CONCESSIONS - PKS	30-800-50200	278.95
			Vendor OZA255 - OZARKS COCA COLA Total:		**278.95**
Vendor: LIN200 - ROTA L. STONEHOUSE					
ROTA L. STONEHOUSE	0072026	07/20/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	10-100-56400	255.00
ROTA L. STONEHOUSE	0072026	07/20/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	10-250-56400	15.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ROTA L. STONEHOUSE	0072026	07/20/2026	DATA COMPILATION AND FILE RETENTION- CT/GEN/PW	20-700-56400	30.00
			Vendor LIN200 - ROTA L. STONEHOUSE Total:		**300.00**
Vendor: SPS150 - SCHENDEL PEST SERVICES					
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	10-100-50130	25.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	10-200-50130	35.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	10-250-50600	5.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	10-300-50130	10.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	10-400-50130	5.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	20-600-50130	30.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	20-700-50130	30.00
SCHENDEL PEST SERVICES	1047959	07/24/2026	PEST CONTROL-ALL	30-800-50130	40.00
			Vendor SPS150 - SCHENDEL PEST SERVICES Total:		**180.00**
Vendor: MIS315 - SPIRE					
SPIRE	7-13-26 108 JCKSN	07/13/2026	UTIL EXP GAS-W	20-600-62000	61.41
SPIRE	7-13-26 220 JCKSN	07/13/2026	UTIL EXP GAS COMM BLDG-PKS	30-800-62000	101.10
SPIRE	7-13-26 224 JCKSN	07/13/2026	UTIL EXP GAS CITY HALL-GEN	10-100-62000	61.41
SPIRE	7-13-26 HOLLY	07/13/2026	UTIL EXP GAS-S	20-700-62000	61.41
			Vendor MIS315 - SPIRE Total:		**285.33**
Vendor: SPM100 - SPRINGFIELD MOW LLC					
SPRINGFIELD MOW LLC	011622	07/18/2026	OIL CHG AND REPAIR MOWER - PKS	30-800-71000	509.45
			Vendor SPM100 - SPRINGFIELD MOW LLC Total:		**509.45**
Vendor: SPR275 - SPRINGFIELD WINWATER WORKS CO					
SPRINGFIELD WINWATER WO	350878 02	07/14/2026	8X20 C900 DR18 CL235 GJ - S	20-700-51000	3,916.00
SPRINGFIELD WINWATER WO	350828 01	07/16/2026	132-1110-12 10" WIDE RANGE RC- S	20-700-51000	4,538.48
SPRINGFIELD WINWATER WO	351078 01	07/17/2026	SUPPLIES - S	20-700-51000	1,167.18
SPRINGFIELD WINWATER WO	351081 01	07/17/2026	SUPPLIES - S	20-700-51000	98.65
			Vendor SPR275 - SPRINGFIELD WINWATER WORKS CO Total:		**9,720.31**
Vendor: STA160 - STAR MECHANICAL SUPPLY INC					
STAR MECHANICAL SUPPLY IN	5883825	07/17/2026	PVC40CAPT60 CAP PVC 40 THD 6 - TOWER PROJ- W	20-600-50130	27.93
			Vendor STA160 - STAR MECHANICAL SUPPLY INC Total:		**27.93**
Vendor: STE300 - STATE TRACTOR & EQUIPMENT CO INC					
STATE TRACTOR & EQUIPMEN	17405	07/15/2026	OIL FILTER, FUEL FILTER , FILTER - STS / W / S	10-300-70000	42.60
STATE TRACTOR & EQUIPMEN	17405	07/15/2026	OIL FILTER, FUEL FILTER , FILTER - STS / W / S	20-600-70000	85.19
STATE TRACTOR & EQUIPMEN	17405	07/15/2026	OIL FILTER, FUEL FILTER , FILTER - STS / W / S	20-700-70000	85.20
STATE TRACTOR & EQUIPMEN	17502	07/20/2026	SERVICE & REPAIRS - SKID STEER - STS / W / S	10-300-70000	135.28
STATE TRACTOR & EQUIPMEN	17502	07/20/2026	SERVICE & REPAIRS - SKID STEER - STS / W / S	20-600-70000	270.57
STATE TRACTOR & EQUIPMEN	17502	07/20/2026	SERVICE & REPAIRS - SKID STEER - STS / W / S	20-700-70000	270.56
			Vendor STE300 - STATE TRACTOR & EQUIPMENT CO INC Total:		**889.40**
Vendor: GTR100 - THE GOODYEAR TIRE & RUBBER CO					
THE GOODYEAR TIRE & RUBB	018-1217673	07/17/2026	SET NEW TIRES CAR 9 - LAW	10-200-71000	547.70
			Vendor GTR100 - THE GOODYEAR TIRE & RUBBER CO Total:		**547.70**
Vendor: TOM100 - TOMO DRUG TESTING					
TOMO DRUG TESTING	169310	07/11/2026	PRE-EMPLYMNT SCRN (3) TROXELL,BREEZE,NICULCEA-PKS	30-800-56400	129.00
TOMO DRUG TESTING	169577	07/18/2026	PRE-EMPLYMNT SCRN S. HABBYSHAW - PKS	30-800-56400	43.00
			Vendor TOM100 - TOMO DRUG TESTING Total:		**172.00**

Expense Approval Report 2 — Post Dates: 7/11/2[illegible]

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: WSP100 - TURN 2 APPAREL LLC					
TURN 2 APPAREL LLC	20384	07/13/2026	SUMMER CAMP SHIRTS - PKS	30-800-50177	339.00
			Vendor WSP100 - TURN 2 APPAREL LLC Total:		**339.00**
Vendor: AMK100 - VESTIS					
VESTIS	4170448519	07/13/2026	PW DEPARTMENT UNIFORM SERVICE- STS / W / S	10-300-92500	6.69
VESTIS	4170448519	07/13/2026	PW DEPARTMENT UNIFORM SERVICE- STS / W / S	20-600-92500	13.38
VESTIS	4170448519	07/13/2026	PW DEPARTMENT UNIFORM SERVICE- STS / W / S	20-700-92500	13.38
VESTIS	4170450169	07/20/2026	PW DEPT UNIFORM SERVICE - STS / W / S	10-300-92500	6.69
VESTIS	4170450169	07/20/2026	PW DEPT UNIFORM SERVICE - STS / W / S	20-600-92500	13.38
VESTIS	4170450169	07/20/2026	PW DEPT UNIFORM SERVICE - STS / W / S	20-700-92500	13.38
			Vendor AMK100 - VESTIS Total:		**66.90**
Vendor: WTV100 - WILLARD HOME CENTER LLC					
WILLARD HOME CENTER LLC	B316170	07/13/2026	HERBICIDE AMINE - STS	10-300-50130	43.19
WILLARD HOME CENTER LLC	B316179	07/13/2026	2G FUTURE GLUE, POWERLOCK TAPE - S	20-700-51000	28.94
WILLARD HOME CENTER LLC	B316195	07/13/2026	STIHL PROLINE - ST SPLY - STS	10-300-50130	22.50
WILLARD HOME CENTER LLC	B316214	07/13/2026	KEY RING, KEYS - PKS	30-800-50130	9.58
WILLARD HOME CENTER LLC	D147012	07/13/2026	WASP/HORNET SPRAY - PKS	30-800-50130	13.48
WILLARD HOME CENTER LLC	B316260	07/14/2026	5 GAL BUCKET - STS	10-300-50130	13.47
WILLARD HOME CENTER LLC	D147021	07/14/2026	1 STEP PLAS FOLD STOOL - S	20-700-50130	17.99
WILLARD HOME CENTER LLC	D147034	07/14/2026	1/2X260" PTFE SEAL TAPE - S	20-700-51000	3.75
WILLARD HOME CENTER LLC	D147078	07/15/2026	5GAL PAIL LID, 5GAL BUCKET, CLOROX BLEACH- S	20-700-51000	15.45
WILLARD HOME CENTER LLC	B316379	07/16/2026	2X4X8 #2 SPF, 3"STRUCT LINE LEVEL-PET COTTAGE-STS	10-300-51000	23.58
WILLARD HOME CENTER LLC	D147185	07/17/2026	4x8x16 SOLID CAP BLACK- PET COTTAGE - W	20-600-51025	36.61
WILLARD HOME CENTER LLC	B316850	07/23/2026	SCREWS, 5" HD ZINC DOOR BARREL BLT -POOL DOOR- PKS	30-800-50500	23.51
			Vendor WTV100 - WILLARD HOME CENTER LLC Total:		**252.05**
				Grand Total:	**269,725.24**

Report Summary

Fund Summary

Fund	Expense Amount
10 - GENERAL FUND	8,277.94
20 - WATER AND SEWER FUND	257,271.98
30 - PARKS FUND	4,175.32
Grand Total:	**269,725.24**

Account Summary

Account Number	Account Name	Expense Amount
10-100-50130	SUPPLIES-GEN	44.64
10-100-50750	POSTAGE-GEN	12.79
10-100-52000	SUPPLIES SMALL EQUIP	314.17
10-100-55500	BANK/CREDIT CARD FEE	155.89
10-100-56400	PROFESSIONAL FEES-GE	255.00
10-100-62000	UTILITIES ELECTRIC-GEN	379.86
10-200-50130	SUPPLIES-LAW	35.00
10-200-50700	SUPPLIES OFFICE-LAW	66.58
10-200-62000	UTILITIES ELECTRIC-LAW	807.75
10-200-71000	VEHICLE REPAIR & MAIN	547.70
10-250-50600	MISCELLANEOUS EXPEN	5.00
10-250-56400	PROFESSIONAL-COURT	15.00
10-250-62000	UTILITIES-ELECTRIC-COU	245.95
10-300-50130	SUPPLIES-STREETS	89.16
10-300-51000	REPAIRS AND MAINTEN	2,057.15
10-300-62000	UTILITIES ELECTRIC-STRE	106.15
10-300-70000	VEHICLE EXPENSE FUEL-	203.32
10-300-92500	UNIFORMS-STREETS	13.38
10-400-50130	SUPPLIES-P&D	5.00
10-400-56400	PROFESSIONAL-P&D	2,600.00
10-400-61000	TELEPHONE-P&D	318.45
20-600-50130	SUPPLIES-WATER	121.16
20-600-51025	NEW INFRASTRUCTURE	2,036.61
20-600-62000	UTILITIES ELECTRIC-WAT	519.66
20-600-70000	VEHICLE EXPENSE FUEL-	396.67
20-600-92500	UNIFORMS-WATER	26.76
20-700-50130	SUPPLIES-SEWER	47.99
20-700-51000	REPAIRS AND MAINTEN	12,229.46
20-700-56400	PROFESSIONAL-SEWER	30.00
20-700-58000	SPRINGFIELD SEWER CH	240,888.24
20-700-62000	UTILITIES ELECTRIC-SEW	519.66
20-700-70000	VEHICLE EXPENSE FUEL-	396.67
20-700-71100	EQUIPMENT REPAIR &	32.34
20-700-92500	UNIFORMS-SEWER	26.76
30-800-50110	SUPPLIES GROUNDS-PKS	35.99
30-800-50130	SUPPLIES GENERAL-PKS	69.82
30-800-50140	SUPPLIES AQUATIC-PKS	596.56
30-800-50177	SUPPLIES YOUTH CAMP-	363.90
30-800-50200	CONCESSIONS-PKS	1,129.43
30-800-50500	BUILDING MAINTENANC	23.51
30-800-50550	CUSTODIAL SUPPLIES-PK	106.63
30-800-50700	OFFICE SUPPLIES-PKS	126.26
30-800-51000	REPAIRS AND MAINTEN	5.94
30-800-56400	PROFESSIONAL-PKS	172.00
30-800-56500	SAFETY PROGRAM-PKS	0.90
30-800-62000	UTILITIES ELECTRIC-PKS	908.85
30-800-71000	VEHICLE REPAIR & MAIN	635.53
	Grand Total:	**269,725.24**

Project Account Summary

Project Account Key		Expense Amount
None		269,725.24
	Grand Total:	**269,725.24**

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: INFORMATION ONLY

June 2026 Check Registers

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

Item # 3B.

My Check Report

City of Willard, MO

By Check Number

Date Range: 06/01/2026 - 06/30/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: CITY-CITY						
JBA100	JOHNNIE BARNS	06/01/2026	Regular	0.00	800.00	52142
AMA300	ALLGEIER MARTIN & ASSOCIATES INC	06/09/2026	Regular	0.00	2,537.00	52143
APAC100	APAC CENTRAL INC	06/09/2026	Regular	0.00	289.46	52144
APM100	APPLE MARKET	06/09/2026	Regular	0.00	20.49	52145
CRC200	BIG BEAR SHREDDING	06/09/2026	Regular	0.00	74.52	52146
BMI100	BMI GENERAL LICENSING	06/09/2026	Regular	0.00	459.00	52147
BWI200	BULK WASTE LLC d/b/a BWI SANITATION	06/09/2026	Regular	0.00	2,400.00	52148
CFA100	CHARITY FAHLSTROM	06/09/2026	Regular	0.00	300.00	52149
CSC200	CHRIS STRAW CONSULTING LLC	06/09/2026	Regular	0.00	300.00	52150
CJW100	CJW TRANSPORTATION CONSULTANTS LLC	06/09/2026	Regular	0.00	1,500.00	52151
CCG100	CLEAR CREEK GOLF CAR & VEHICLES LLC	06/09/2026	Regular	0.00	100.00	52152
CON170	CONCO COMPANIES	06/09/2026	Regular	0.00	6,883.96	52153
DAV100	DAVID DORAN ATTORNEY AT LAW	06/09/2026	Regular	0.00	900.00	52154
DWH100	DIG WISE HYDRO INC	06/09/2026	Regular	0.00	1,300.00	52155
DNS100	DNS EQUIPMENT LLC	06/09/2026	Regular	0.00	2,475.20	52156
ELK205	ELKINS-SWYERS CO INC	06/09/2026	Regular	0.00	1,691.68	52157
FRA555	FIRST RESPONDER OUTFITTERS INC	06/09/2026	Regular	0.00	519.91	52158
GLA200	GLENN'S AUTOMOTIVE LLC	06/09/2026	Regular	0.00	680.00	52159
GRA300	GRAINGER INC	06/09/2026	Regular	0.00	62.76	52160
GDL100	GRIER DIRTWORKS LLC	06/09/2026	Regular	0.00	2,000.00	52161
HDE100	HAHN DEBOEF LLC	06/09/2026	Regular	0.00	5,000.00	52162
HAR160	HARRY COOPER SUPPLY COMPANY INC	06/09/2026	Regular	0.00	5,546.83	52163
HSC150	HORTON SUPPLY COMPANY	06/09/2026	Regular	0.00	120.77	52164
JAT200	J & A TRAFFIC PRODUCTS LLC	06/09/2026	Regular	0.00	485.00	52165
JRM101	JIM REA MUSIC LLC	06/09/2026	Regular	0.00	2,500.00	52166
JOE400	JOE'S TIRE SHOP INC	06/09/2026	Regular	0.00	20.00	52167
LEG250	LEGALSHIELD	06/09/2026	Regular	0.00	29.90	52168
EMP210	LIBERTY UTILITIES-EMPIRE DISTRICT	06/09/2026	Regular	0.00	332.18	52169
MAR150	MARMIC FIRE & SAFETY INC	06/09/2026	Regular	0.00	284.93	52170
MATM100	MATERIALS MANAGEMENT	06/09/2026	Regular	0.00	330.00	52171
MAP101	MID-AMERICA PUMP LLC	06/09/2026	Regular	0.00	1,050.00	52172
MARC100	MID-AMERICAN RESEARCH CHEMICAL CORP	06/09/2026	Regular	0.00	529.25	52173
MCM200	MISSOURI CITY/COUNTY MANAGEMENT ASSO(	06/09/2026	Regular	0.00	150.00	52174
MCM200	MISSOURI CITY/COUNTY MANAGEMENT ASSO(	06/09/2026	Regular	0.00	-150.00	52174
MIS380	MISSOURI MUNICIPAL LEAGUE	06/09/2026	Regular	0.00	150.00	52175
MOC100	MISSOURI ONE CALL SYSTEM INC	06/09/2026	Regular	0.00	176.85	52176
MOR100	MORRIS BROTHERS EMBROIDERY	06/09/2026	Regular	0.00	269.50	52177
MSI100	MOTOROLA SOLUTIONS INC	06/09/2026	Regular	0.00	17,229.52	52178
LIN200	ROTA L. STONEHOUSE	06/09/2026	Regular	0.00	345.00	52179
S&H410	S&H FARM SUPPLY INC	06/09/2026	Regular	0.00	140.95	52180
SPS150	SCHENDEL PEST SERVICES	06/09/2026	Regular	0.00	180.00	52181
SCH175	SCHULTE SUPPLY INC	06/09/2026	Regular	0.00	502.75	52182
SCU425	SCURLOCK INDUSTRIES OF SPRINGFIELD INC	06/09/2026	Regular	0.00	2,776.00	52183
SAI200	SENTRY AQUATIC INNOVAIONS	06/09/2026	Regular	0.00	8,007.69	52184
SPM100	SPRINGFIELD MOW LLC	06/09/2026	Regular	0.00	1,343.86	52185
SPR275	SPRINGFIELD WINWATER WORKS CO	06/09/2026	Regular	0.00	45,658.27	52186
SPR200	SPRINGFIELD-GREENE COUNTY HEALTH DEPAR	06/09/2026	Regular	0.00	221.00	52187
STA160	STAR MECHANICAL SUPPLY INC	06/09/2026	Regular	0.00	110.96	52188
DAR200	TALLENT AUTOMOTIVE INC	06/09/2026	Regular	0.00	56.00	52189
TDE100	THE DAILY EVENTS	06/09/2026	Regular	0.00	95.00	52190
TOM100	TOMO DRUG TESTING	06/09/2026	Regular	0.00	43.00	52191
WSP100	TURN 2 APPAREL LLC	06/09/2026	Regular	0.00	1,600.05	52192
TYL100	TYLER TECHNOLOGIES INC	06/09/2026	Regular	0.00	13,416.41	52193
USS100	UNITED SYSTEMS & SOFTWARE INC	06/09/2026	Regular	0.00	263.05	52194

Item # 3B.

My Check Report Date Range: 06/01/2[...]6

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
USA400	USA BLUE BOOK	06/09/2026	Regular	0.00	2,077.67	52195
VDS100	VDS VISION LLC	06/09/2026	Regular	0.00	2,880.00	52196
	Void	06/09/2026	Regular	0.00	0.00	52197
VOA100	VENTURE OUTDOOR ADVERTISING LLC	06/09/2026	Regular	0.00	800.00	52198
AMK100	VESTIS	06/09/2026	Regular	0.00	158.85	52199
BDE100	BRANDI DELLEVILLE	06/10/2026	Regular	0.00	135.00	52200
THA100	TONI HAWKINS	06/10/2026	Regular	0.00	270.00	52201
PTS100	PURCELL TIRE & SERVICE CENTERS	06/11/2026	Regular	0.00	82.08	52203
WPM100	POSTMASTER	06/12/2026	Regular	0.00	258.62	52204
FAM200	FAMILY SUPPORT PAYMENT CENTER	06/22/2026	Regular	0.00	64.62	52205
FAM201	FAMILY SUPPORT PAYMENT CENTER 2	06/22/2026	Regular	0.00	104.77	52206
GCCC	GREENE COUNTY CIRCUIT CLERK	06/22/2026	Regular	0.00	134.75	52207
CON170	CONCO COMPANIES	06/22/2026	Regular	0.00	130.40	52209
DDG100	DECKER & PACE	06/22/2026	Regular	0.00	18,000.00	52210
DWH100	DIG WISE HYDRO INC	06/22/2026	Regular	0.00	2,275.00	52211
FLY200	FLYNN DRILLING CO INC	06/22/2026	Regular	0.00	700.00	52212
HSC150	HORTON SUPPLY COMPANY	06/22/2026	Regular	0.00	52.20	52213
IND100	INDEPENDENT ELECTRIC	06/22/2026	Regular	0.00	2,100.00	52214
IPS100	INNOVATIVE PUMP SOLUTIONS LLC	06/22/2026	Regular	0.00	801.54	52215
ICMA100	INTERNATIONAL CITY/COUNTY MANAGEMENT	06/22/2026	Regular	0.00	512.50	52216
JAT200	J & A TRAFFIC PRODUCTS LLC	06/22/2026	Regular	0.00	506.50	52217
JOE400	JOE'S TIRE SHOP INC	06/22/2026	Regular	0.00	75.00	52218
LML100	LAUBER AND ASSOCIATES MUNICIPAL LAW LLC	06/22/2026	Regular	0.00	9,755.00	52219
EMP210	LIBERTY UTILITIES-EMPIRE DISTRICT	06/22/2026	Regular	0.00	23,419.50	52220
MMET100	MMET INC	06/22/2026	Regular	0.00	28.00	52221
MTE200	MURPHY TRACTOR & EQUIPMENT	06/22/2026	Regular	0.00	89.12	52222
OTO150	OZARKS TRANSPORTATION ORGANIZATION	06/22/2026	Regular	0.00	3,117.04	52223
RIV100	RANALD IVES CUMMINGS	06/22/2026	Regular	0.00	500.00	52224
REP100	REPUBLIC PRINTING INC	06/22/2026	Regular	0.00	150.00	52225
SMCO	SOUTHWEST MISSOURI CODE OFFICIALS	06/22/2026	Regular	0.00	200.00	52226
SPM100	SPRINGFIELD MOW LLC	06/22/2026	Regular	0.00	103.13	52227
SPR275	SPRINGFIELD WINWATER WORKS CO	06/22/2026	Regular	0.00	4,028.95	52228
SPR200	SPRINGFIELD-GREENE COUNTY HEALTH DEPAR	06/22/2026	Regular	0.00	143.00	52229
COC200	SW MISSOURI ENGINEERING LLC	06/22/2026	Regular	0.00	1,566.25	52230
UMB100	UMB BANK	06/22/2026	Regular	0.00	750.00	52231
WTV100	WILLARD HOME CENTER LLC	06/22/2026	Regular	0.00	2,023.38	52232
	Void	06/22/2026	Regular	0.00	0.00	52233
	Void	06/22/2026	Regular	0.00	0.00	52234
	Void	06/22/2026	Regular	0.00	0.00	52235
	Void	06/22/2026	Regular	0.00	0.00	52236
WPM100	POSTMASTER	06/24/2026	Regular	0.00	1,934.52	52256
KEK100	KELSEY CAIN	06/29/2026	Regular	0.00	300.00	52257
GHS100	GLENDALE HIGH SCHOOL	06/30/2026	Regular	0.00	440.00	52258
SPO100	STEPHANIE POLITES	06/30/2026	Regular	0.00	135.00	52259
AWN100	ARROW NETWORKS	06/11/2026	Bank Draft	0.00	3,521.00	DFT0003409
COMMGN	COMMERCE CREDIT CARD SERVICES	06/08/2026	Bank Draft	0.00	6,071.30	DFT0003410
REP425	ALLIED SERVICES LLC	06/20/2026	Bank Draft	0.00	2,524.01	DFT0003411
XBP100	XPRESS BILL PAY	06/05/2026	Bank Draft	0.00	35.00	DFT0003412
MIS320	MO DEPT OF NATURAL RESOURCES	06/01/2026	Bank Draft	0.00	3,811.22	DFT0003413
OIS160	ONLINE INFORMATION SERVICES INC	06/05/2026	Bank Draft	0.00	106.56	DFT0003414
OLC150	ON LINE COLLECTIONS	06/05/2026	Bank Draft	0.00	226.32	DFT0003415
OZA255	OZARKS COCA COLA	06/10/2026	Bank Draft	0.00	1,115.25	DFT0003416
LOW505	LOWE'S CREDIT SERVICES	06/12/2026	Bank Draft	0.00	877.25	DFT0003417
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/12/2026	Bank Draft	0.00	6,664.75	DFT0003418
MIS300	MISSOURI DEPT OF REVENUE	06/12/2026	Bank Draft	0.00	3,137.00	DFT0003419
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/12/2026	Bank Draft	0.00	13,047.44	DFT0003420
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/12/2026	Bank Draft	0.00	3,051.38	DFT0003421
WRI110	WEX BANK	06/11/2026	Bank Draft	0.00	8,381.00	DFT0003422
EMC105	EMC INSURANCE COMPANIES	06/01/2026	Bank Draft	0.00	16,637.46	DFT0003423
CFS100	CANON FINANCIAL SERVICES INC	06/01/2026	Bank Draft	0.00	456.14	DFT0003424
ACS100	AMAZON CAPITAL SERVICES INC	06/11/2026	Bank Draft	0.00	150.48	DFT0003425

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My Check Report Date Range: 06/01/2[illegible]6

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
LOS200	LAKELAND OFFICE SYSTEMS INC	06/11/2026	Bank Draft	0.00	202.06	DFT0003426
MLF100	QUADIENT LEASING USA INC	06/11/2026	Bank Draft	0.00	899.55	DFT0003427
ORE145	O'REILLY AUTOMOTIVE INC	06/11/2026	Bank Draft	0.00	315.77	DFT0003428
EFM100	ENTERPRISE FLEET MANAGEMENT	06/20/2026	Bank Draft	0.00	18,867.38	DFT0003438
MEM100	MISSOURI EMPLOYERS MUTUAL INS CO	06/21/2026	Bank Draft	0.00	5,130.71	DFT0003439
UMB100	UMB BANK	06/12/2026	Bank Draft	0.00	5,990.81	DFT0003440
MIS315	SPIRE	06/24/2026	Bank Draft	0.00	101.10	DFT0003441
MIS315	SPIRE	06/24/2026	Bank Draft	0.00	61.41	DFT0003442
MIS315	SPIRE	06/24/2026	Bank Draft	0.00	61.41	DFT0003443
MIS315	SPIRE	06/24/2026	Bank Draft	0.00	61.41	DFT0003444
MIS315	SPIRE	06/24/2026	Bank Draft	0.00	76.54	DFT0003445
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	6,809.35	DFT0003446
MIS300	MISSOURI DEPT OF REVENUE	06/26/2026	Bank Draft	0.00	3,228.00	DFT0003447
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	13,364.32	DFT0003448
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	3,125.44	DFT0003449
ACS100	AMAZON CAPITAL SERVICES INC	06/24/2026	Bank Draft	0.00	1,647.71	DFT0003450
CLH100	CLAYTON HOLDINGS LLC	06/30/2026	Bank Draft	0.00	2,649.34	DFT0003451
STA500	STAPLES	06/26/2026	Bank Draft	0.00	1,138.27	DFT0003452
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	10.22	DFT0003453
MIS300	MISSOURI DEPT OF REVENUE	06/26/2026	Bank Draft	0.00	27.00	DFT0003454
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	166.24	DFT0003455
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENU	06/26/2026	Bank Draft	0.00	38.88	DFT0003456
FNE100	FIRSTNET	06/08/2026	Bank Draft	0.00	1,128.06	DFT0003467
AUL100	AMERICAN UNITED LIFE INSURANCE CO	06/30/2026	Bank Draft	0.00	379.64	DFT0003474
ANTHEM	ANTHEM BLUE CROSS BLUE SHIELD	06/30/2026	Bank Draft	0.00	36,691.47	DFT0003475
COL200	COLONIAL SUPPLEMENTAL INS	06/30/2026	Bank Draft	0.00	18.00	DFT0003476
DEL106	DELTA DENTAL OF MISSOURI	06/30/2026	Bank Draft	0.00	397.31	DFT0003477
DEL105	DELTA DENTAL OF MISSOURI	06/30/2026	Bank Draft	0.00	2,121.70	DFT0003478
MASA	MEDICAL AIR SERVICES ASSOCIATION	06/30/2026	Bank Draft	0.00	196.00	DFT0003479
MIS350	MISSOURI LAGERS	06/30/2026	Bank Draft	0.00	30,887.88	DFT0003480
TASC	TASC	06/30/2026	Bank Draft	0.00	1,528.93	DFT0003481

Bank Code CITY Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	206	92	0.00	215,061.09
Manual Checks	0	0	0.00	0.00
Voided Checks	0	6	0.00	-150.00
Bank Drafts	122	48	0.00	207,135.47
EFT's	0	0	0.00	0.00
	328	**146**	**0.00**	**422,046.56**

My Check Report Date Range: 06/01/2[illegible]6

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: JIS-JIS						
HAI100	JASON HAINES	06/11/2026	Manual	0.00	29.51	3883
BEA100	CHRISTOPHER BEARD	06/11/2026	Manual	0.00	380.00	3884
BAT300	KRISTINA BATEMAN	06/15/2026	Manual	0.00	405.00	3885
DRCV	Department of Revenue Crime Victims	06/30/2026	Manual	0.00	302.08	3886
DORAF	Department of Revenue Auto Fund	06/30/2026	Manual	0.00	296.58	3887
TSMP	Treasurer State of MO-POST	06/30/2026	Manual	0.00	42.37	3888
COWMC	City of Willard-Muni Court	06/30/2026	Manual	0.00	6,384.59	3890

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	7,840.13
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**	**7,840.13**

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	206	92	0.00	215,061.09
Manual Checks	7	7	0.00	7,840.13
Voided Checks	0	6	0.00	-150.00
Bank Drafts	122	48	0.00	207,135.47
EFT's	0	0	0.00	0.00
	335	**153**	**0.00**	**429,886.69**

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	6/2026	429,886.69
			429,886.69

City of Willard, MO

Refund Check Register

Refund Check Detail

UBPKT04813 - 7.20.26 UB REFUNDS

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
01-186100-03	LAKEY, SHANE	7/20/2026	52316	28.03			28.03	Deposit
02-000315-06	WALLACE, KARLA	7/20/2026	52317	254.98			254.98	Deposit
03-013400-01	SUITS, JANA SMITHSON & DAVID & GAYT	7/20/2026	52318	282.90			282.90	Deposit
03-015903-02	MARK A PARTLOW & TYLER A. PARTLOW	7/20/2026	52319	27.18			27.18	Deposit
04-018001-02	MURPHY, COREY	7/20/2026	52320	38.87			38.87	Deposit
04-040050-09	FANNING, MIRANDA	7/20/2026	52321	15.66			15.66	Deposit
04-100361-09	DELLEVILLE, BRYAN	7/20/2026	52322	85.35			85.35	Deposit
05-022803-02	CRYSTAL & RUSTY WARREN-SHOP	7/20/2026	52323	48.66			48.66	Deposit
06-051001-02	KRIMMEL, DALTON & LAUREN	7/20/2026	52324	66.98			66.98	Deposit
07-037501-07	JAMES NATHAN, LLC	7/20/2026	52325	42.75			42.75	Deposit
07-041800-05	RESTREPO, JENNIFER	7/20/2026	52326	67.54			67.54	Deposit
08-046501-02	BRECKENRIDGE, GLORY	7/20/2026	52327	75.21			75.21	Deposit
09-200079-10	G & J PROPERTIES	7/20/2026	52328	100.00			100.00	Deposit
09-320385-03	COATES, KENT	7/20/2026	52329	45.64			45.64	Deposit
09-651525-02	THOMPSON, DYLON & ALLISON	7/20/2026	52330	60.73			60.73	Deposit
Total Refunds: 15			**Total Refunded Amount:**	1,240.48				

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1240.48
Revenue Total:	1240.48

General Ledger Distribution

Posting Date: 07/21/2026

	Account Number	Account Name	Posting Amount	IFT
Fund: 20 - WATER AND SEWER FUND				
	20-01001	CLAIM ON POOLED CASH - WATER AND SEV	-1,240.48	Yes
	20-15000	ACCOUNTS RECEIVABLE-WS	1,240.48	
		20 Total:	0.00	
Fund: 99 - POOLED CASH				
	99-01000	POOLED CASH - GENERAL	-1,240.48	

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General Ledger Distribution

Posting Date: 07/21/2026

Account Number	Account Name		Posting Amount	IFT
99-27000	DUE TO OTHER FUNDS		1,240.48	Yes
		99 Total:	0.00	
		Distribution Total:	0.00	

Item # 3B.

CITY OF WILLARD
BOARD OF ALDERMEN

FINANCE DEPARTMENT

ACTION REQUIRED: APPROVAL REQUESTED

June 2026 Utility Adjustments

City of Willard, MO

Utility Monthly Adjustment Report

Date Range: 6/1/2026 - 6/30/2026

Daily Distribution

Day of the Week: 22

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-107.51									
									Day 22 Total:		-107.51
									Grand Total for Period:		-107.51

Adjustment Type Totals

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Adjustment Type: MSC - Miscellaneous	**Count: 1**										
100 - WATER - RESIDENTIAL	1	-107.51									
									Grand Total Adjustment Types for Period:		-107.51

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	-107.51									
									Class CITY RES Total:		-107.51
									Grand Total for Period:		-107.51

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	-107.51									
									Revenue 100 Total:		-107.51
									Grand Total Revenue by Type for Period:		-107.51

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Item # 3B.

Totals by Transaction Type

Transaction Type		Count	Amount
Miscellaneous Adjustment		1	-107.51
	Total for Period:	1	-107.51

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Miscellaneous Adjustment			
	100 - WATER - RESIDENTIAL	1	-107.51
	Miscellaneous Adjustment Total:		-107.51
	Total for Period:	1	-107.51

Totals by Revenue Code

Revenue Code	Count	Amount
100 - WATER - RESIDENTIAL	1	-107.51
Total for Period:	1	-107.51

Revenue Code Totals By Read Group

Read Group: 08 - Read Group: 08

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL											
Miscellaneous Adjustment	1	-107.51									
									Read Group 08 Total:		-107.51
									Grand Total for Period:		-107.51

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	-107.51									
									Bill Cycle 01 Total:		-107.51
									Grand Total for Period:		-107.51

Item # 3B.

City of Willard, MO

Utility Monthly Adjustment Report

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

Account Number	Name	Date	Type	Amount	Reference	Packet	Receipt	Adj Type
09-200079-10	**G & J PROPERTIES**	**7/20/2026**	**DepositApplication**	**-100.00**	**Deposit Application R00370373**	**UBPKT04814**	**R00370373**	

Revenue Code	Current	Plus 1	Plus 2	Plus 3	Plus 4	Balance
996	-100.00	0.00	0.00	0.00	0.00	-100.00
Aging Total:	-100.00	0.00	0.00	0.00	0.00	-100.00

Transaction Grand Total for Period: -100.00

Totals by Transaction Type

Transaction Type	Count	Amount
DepositApplication	1	-100.00
Total for Period:	1	-100.00

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
DepositApplication			
	996 - UNAPPLIED CREDITS / REFUNDS	1	-100.00
	DepositApplication Total:		-100.00
	Total for Period:	1	-100.00

Totals by Revenue Code

Revenue Code	Count	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1	-100.00
Total for Period:	1	-100.00

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

SANITARY SEWER UPDATE (STEVE BODENHAMER 7 MINS)

Item # 5A.

CITY OF WILLARD

INTERNAL MEMORANDUM

DATE: July 27, 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 approximately 12,000 feet of 18-inch HDPE pipe along Old Willard Road. They have spent the last two weeks fusing pipe ahead of trenching.
  - Young's General Contracting is diligently working on excavation clean-up along Old Willard Road.
  - Young's General Contracting continues two crews working.
- Finance
  - We have submitted Partial Payment Request # 8 to the EPA in the amount of $159,156.38 and have received tentative approval.

MEADOWS CONNECTION TO CITY OF SPRINGFIELD

Status of components:

- Construction
  - JD Wallace Contracting has completed gravity main installation and line testing.
  - JD Wallace Contracting has experienced a delay installing the flow meter at the Springfield Airport Lift Station due to the provision of an incorrect signal cable. The correct cable is expected to arrive soon.
  - Clean-up and site restoration is basically complete.
  - Change Order No. 2 to JD Wallace was issued in the amount of $66,176.31. The Change Order involves a stub of 15-inch line across FR 103 to the Flynn Property for future development, additional electrical rack at Springfield Airport Lift Station, replacement of stormwater culvert at FR106 and FR103, and addition of 10-inch gate valve controlling flow to the lagoons. These Change Order items have been completed.

BOARD OF ALDERS MEETING

TO: THE BOARD OF ALDERS

FROM: CITY OF WILLARD

SUBJECT:

A RESOLUTION AUTHORIZING THE MAYOR, TO EXECUTE AN AGREEMENT FOR PROFESSIONAL CONSULTING SERVICES FOR A COMPREHENSIVE WATER AND SEWER RATE STUDY

RESOLUTION NO. ______

AN RESOLUTION AUTHORIZING THE MAYOR, TO EXECUTE AN AGREEMENT FOR PROFESSIONAL CONSULTING SERVICES FOR A COMPREHENSIVE WATER AND SEWER RATE STUDY

WHEREAS, the City of Willard, Missouri ("City"), operates municipal water supply and wastewater (sewer) collection and treatment systems for the health, safety, and welfare of its residents and utility customers; and

WHEREAS, prudent financial management and Missouri state regulatory standards require that municipal utility rates be self-supporting, equitable, cost-based, and sufficient to cover operations, maintenance, system depreciation, capital improvement plans, and debt service obligations; and

WHEREAS, the Board of Aldermen directed that rates be evaluated on a yearly basis, and

WHEREAS, the Board of Aldermen desires to commission a professional Comprehensive Utility Rate Study to evaluate the existing water and sewer rate structures, assess future capital and operating financial requirements, and recommend equitable, updated utility rate schedules; and

WHEREAS, Great River Engineering was rated first in the recent RFQ process, they will be in attendance to answer any questions on rate study processes and costs. This contract is hereby noted as Exhibit A

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

The Board of Aldermen hereby authorizes and directs the execution of a Comprehensive Water and Wastewater (Sewer) Rate Study. The scope of the study shall include, but is not limited to:

Section 1: Reviewing current rate structures, revenues, and operating expenditures for both the treated water and wastewater utilities.

Section 2: Evaluating multi-year projections for operations, maintenance, equipment replacement, inflationary adjustments, and capital improvement needs.

Section 3: Analyzing user account metrics, volumetric consumption patterns, and customer growth trends

Section 4: Developing equitable, cost-of-service based rate structure alternatives (including base fees, volumetric rates, and capital recovery/capacity fees

Section 5: Providing public presentation(s) of findings and recommendations to the Board of Aldermen and City staff.

Section 6: Evaluate the City's in-city and out-of-city rate structure to determine the actual cost of providing service to each customer group. The analysis will consider infrastructure condition, maintenance history, operational differences, administrative costs, and other relevant cost factors to support any recommended rate differentials.

Section 7: Consulting and Engineering fees shall not exceed $39,500.00____ $24,500.00____

Read, this first time on 27th day of July, 2026.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of the City of Willard, Missouri this 27th day of July, 2026.

____
Troy Smith, Mayor

ATTEST:

____
Courtney Myers, City Clerk

City of Willard Missouri

REQUEST FOR PROPOSAL

FOR:

WATER & SEWER COST OF SERVICE & RATE STUDY

DATE OF ISSUE: June 8th, 2026

PROPOSAL DUE BY 3:00 P.M., June 26th, 2026

Proposal Responses should be addressed and submitted to:

Courtney Meyers
clerk@cityofwillard.org
417-742-5302

City of Willard Missouri
224 West Jackson Willard MO 65781

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INVITATION

The City of Willard Missouri (hereinafter referred to as "CITY”) invites proposals from interested, qualified, professional consulting firms (“Consultant”) to prepare a Comprehensive Rate Study. The selected Consultant should possess appropriate professional, public sector experience in performing water and sewer rate studies.

The scope of work includes reviewing City's current rates for both the treated water and waste water systems and revenue structure, evaluating and updating water usage and billing data (as necessary), and obtaining and incorporating feedback from both staff and management. Additionally, the Consultant is expected to analyze rate structures and financial practices from local and comparable water utilities to support the development of equitable, cost-based, and competitive rate recommendations.

Please read this entire RFQ package and include all requested information and forms in your proposal. Proposals must be signed by an authorized agent of the company submitting the proposal to be considered responsive.

Questions or clarifications to the RFQ should be submitted by email to: clerk@cityofwillard.org. Material questions that are pertinent to the RFQ scope of work or procedures will be distributed to all interested firms.

OBJECTIVE

The goal of the RFQ is to receive proposals for a comprehensive Rate Study that will provide the basis for establishing cost-based utility rates that adequately and equitably fund water and sewer services, while minimizing rate fluctuations.

BACKGROUND

Willard, Missouri, is a growing suburb and agricultural community in northwestern Greene County, located just five miles north of Interstate 44 and roughly 15 minutes from downtown Springfield. Home to nearly 6,500 residents, it offers a blend of small-town safety and metropolitan convenience. Willard serves as a primary access point for the Frisco High line Trail, a signature 35-mile paved and gravel corridor that runs right through the center of town.

The City has approximately 3200 drinking water customers, nearly 73 miles of waterlines and 4 Groundwater wells. The City has three storage tanks with a total capacity of approximately 850,000 gallons.

Sewer infrastructure has 62,627 feet -11.86 miles of forced main pipe. These include 17 air valves to go with 8 lift stations. There is 229,522 Feet - 43.47 Miles of sewer line which 166,895 feet - 31.61 Miles are gravity. Sewer infrastructure includes over 400 manholes, a two cell sewer lagoon and 10+ acres if sewer irrigation.

The City customer base is nearly 100 percent residential, with little to no commercial or industrial accounts. Customer meters range in size from 3/4" for standard residential services up to 2" for some commercial type services.

More detailed information on Cities and its finances can be found at https://www.cityofwillard.org/documents/transparency/budget-reports/722667

Based on a rate study performed in 2023 and after approval by the Board of Aldermen in June 2023, The City incrementally increased its rates beginning on July 1, 2020, and with the last increase occurring on July 1, 2023.

RFQ SCHEDULE

Issue RFQ.. June 9th, 2026
Proposal Submission Due to the City........................June 26th, 2026 at 3:00 PM
RFQ Evaluation Process .... June 29th, 2026 at 3:00 PM
Recommendation to Board of Aldermen for Award ...July 13th, 2026
Selected Firm to be notified by.................................... July 14th, 2026

RFQ Schedule is subject to change at Cities discretion.

SCOPE OF WORK

Study Requirements

Prepare a comprehensive Rate Study that includes proposed rate increases through a ten-year increase schedule. The study shall address both the Treated Water System and the Sewer System separately, producing an independent cost-of-service analysis and Ten-year rate schedule for each system. The proposed rate structure should account for:

- Generally accepted rate design criteria
- Cost of providing services, including impact of regulatory requirements
- Trends in operational and maintenance costs
- Incorporation of future repair and replacement and capital and financing requirements into revenue modeling

- Equity of the existing and any recommended rates for residential, multi-family, commercial, and accessory dwelling units
- Meeting operating reserve fund policies and potential rate stabilization components
- Meeting State debt ratio requirements
- Update connection charges for new connections to both the treated and sewer systems

Scope of Services

The Consultant should become familiar with the project to the extent necessary to scope and perform the rate study and associated tasks. At a minimum, services should include, but not be limited to the following:

- Initial kickoff meeting with City staff.
- Review and evaluate the citys existing water usage and billing data for both systems. Identify any data gaps and work with District staff to reconcile or supplement data as needed.
- Prepare a request for information from the City for information necessary for rate analysis.
- Review and analyze existing financial data for both the Treated Water System and the Sewer System, including current revenues, expenditures, reserve balances, debt obligations, and capital improvement plans. Data shall be analyzed separately for each system.
- Review and evaluate Cities existing rate structures for both systems, including:
  - The Water System's existing rate structures: (1) service charge plus volumetric usage charge.
  - The Sewer system existing rate structure: service charge plus volumetric/usage charge. Evaluate the sewer rate based on water use from January to March. Provide alternate use based rates that may be implemented.
  - Evaluate the need for a commercial water and sewer rate
  - The cost basis and equity of each existing structure and surcharge, with a recommendation on whether each should be retained, consolidated, or modified in the proposed rate designs
- Perform a cost-of-service (revenue requirement) analysis for each system separately, allocating costs to customer classes (residential, multi-family, commercial and accessory development units)
  - Show and define costs of serving both in city and out of city customers.
- Benchmark both the Water System rates and the Sewer System rates against comparable local and regional agencies. Provide a comparison summary showing how Cities rates compare to peer agencies for each system.

- Develop a multi-year (Ten-year) financial model for each system that projects revenue requirements, capital needs, and required reserve funding, and evaluates rate sufficiency under various scenarios (e.g., low/medium/high growth, varying capital expenditure timelines).

- Develop at least four rate structure scenarios covering both the Water and Sewer systems, including fixed and variable fees.

  - Rate model should include financing options for future capital improvements. The model should allow for assessment of rate impacts based on implementation of project combinations to enable City to assess and prioritize projects considering rate impacts.

- Recommended rate structures shall provide direct identification of revenues appropriated for major funded activities including but not limited to:

  - Administrative and maintenance expenses,
  - Operations and maintenance expenses,
  - Repair and replacement of existing facilities,
  - Capital improvement expenses, and
  - Debt coverage requirements.

Any recommended rate structures or models should take into consideration both the ease of administration and understanding by the rate payers.

- Provide guidance on potential funding of future infrastructure projects including loan and grant programs such as the State Revolving Fund, USDA – RUS or other financing programs.

- Anticipated rate scenarios for each system shall include both fixed (base/service charge) and variable (volumetric/commodity) fee components.

  - Each scenario shall clearly identify the revenues allocated to: operations and maintenance expenses, capital improvement expenses, debt service coverage requirements, and reserve fund targets.
  - Include both fixed (base/service charge) and variable (volumetric/commodity) fee components.
  - Clearly identify revenues allocated to operations and maintenance, capital improvements, debt service, and reserve fund targets.
  - Evaluate tiered and uniform volumetric structures and their impacts on different customer classes.
  - For the Water & Sewer Systems, address whether to retain, consolidate, or replace the three existing rate structures.

  - Balance cost-of-service principles with ease of administration and ratepayer understanding.

- Bill impact analysis showing the changes in monthly bills for various customer types/meter sizes across varying usage levels for the alternative rate structures.

- Evaluation of debt service coverage ratio analysis for the State Revolving Fund Loan compliance to identify potential shortfalls in revenue to comply with required debt service coverage ratio.

- Develop updated connection charges (also referred to as capacity and connection fees) for both the Water System and the Sewer System. The analysis shall calculate the cost of capacity required to serve a new customer, consistent with applicable legal standards,and shall address any distinctions between meter sizes or service types, including accessory dwelling units. Connection charge recommendations shall be presented separately from the ongoing rate structures and shall include supporting calculations and a nexus analysis suitable for adoption by the Board.

- Financial health benchmarks/reserve policy evaluation of reserves against best practices guidelines. Consultant shall evaluate and provide recommendations on operating reserves and provide recommendations regarding proper reserve levels.

- Meetings
  - On-site presentations for staff and boards.
    - The ability to present to the board and public accurately details on rates and necessary improvements regarding proposed changes.
  - Project kick-off meeting with City staff
  - Facilitate Water and Sewer advisory board discussion with preliminary study to educate citizens and gather customer input (1 meeting)
  - Board Presentation of draft and final study results and projected rates (2 meetings or more)

- Provide the following deliverables:
  - Preliminary Rate Study report for City staff and Planning committee review prior to customer workshop
  - Revised Draft Rate Study report incorporating input from City staff, Planning committee, and the customer workshop, for initial Board review
  - Revised Draft Rate Study report incorporating input from the public hearing
  - Final Rate Study report incorporating Board feedback
  - An Excel-based financial model with clearly labeled, editable inputs and assumptions for each system
  - PowerPoint presentation summarizing findings and recommendations for Board and public use
  - Updated connection charge calculations and nexus analysis for each system

Draft and finalized deliverables to be provided in editable, electronic format with reports in Microsoft Word and/or PowerPoint format and spreadsheets in Excel format.

Project Schedule

Below is the desired schedule for initiation of this project; however, dates may be subject to change and adjusted as necessary.

- Contract awarded by the City .... July 13, 2026
- Water & Sewer advisory board Workshop..Sept 16,2026
- Present revised study report including committee input to Board ....Sept 28,2026

MINIMUM CONTENT OF RESPONSES

All responding Consultants are requested to provide a proposal which shall include, but need not be limited to the following information in the following order and format:

Cover Letter:
This letter shall be a brief formal letter acknowledging the purpose and scope of the services and signed by an individual with the authority to bind the proposing entity. The cover letter shall acknowledge the Professional Service Agreement (PSA), identify any exceptions to the PSA or the requirements of the RFP and commitment to execute this agreement with the District. This letter must include the following information:

- Complete legal (company) name (as it should appear in a contract)
- Company address
- Contact person, telephone number, and email address

Executive Summary:
Executive summary of proposal, including description demonstrating understanding of the project, methodology to be used, key milestones and personnel to be assigned to the project.

Qualifications & Relevant Experience:
Provide qualifications, including education and experience, of the proposed staff and other key personnel who will be assigned for the project from start to finish, including any sub-consultants. Expertise applicable to the work specified should be emphasized.

Provide 3-5 references, within the past five years, from public agency clients for whom similar or comparable services have been performed. Include the name of the agency, mailing address, and contact name and telephone number.

Also indicate the type of project, description of Consultant activities and, if the project came in, over or under budget. Provide an explanation if the project was over budget.

Provide two examples of completed rate studies for communities of similar size or service area.

Scope of Work:
Please provide a Proposed Scope of Services based on the Scope of Work contained in this RFQ; include any ideas for modifying, clarifying, or improving the proposed scope of work. Provide a realistic working schedule with key deliverables, milestones, and tasks based on consultant's experience and scope of work/deliverables identified in this RFQ.

Insurance – Proof of Coverage:
The Consultant shall furnish certificates of insurance to the City evidencing the insurance coverage prior to the commencement of performance of services hereunder, which certificates shall provide that such insurance shall not be terminated or expire without thirty- (30) day written notice to the City. The Consultant shall maintain such insurance from the time the Consultant commences performance of services hereunder until the completion of such services.

Minimum Insurance requirements as follows:

Professional Liability Insurance	$1,000,000 per occurrence/$2,000,000 aggregate
General Liability	
General Aggregate:	$2,000,000
Products Comp/Op Aggregate	$2,000,000
Personal & Advertising Injury	$1,000,000
Each Occurrence	$1,000,000
Medical Expense	$5,000
Workers' Compensation	Statutory Limits
EL Each Accident	$1,000,000
EL Disease	$1,000,000
Automobile Liability	
Any vehicle, combined single limit	$1,000,000

Conflict of Interest:
Consultants must disclose any actual, apparent, direct, indirect, or potential conflicts of interest that may exist for the Consultant's firm, personnel, or subcontractors. If a Consultant has no conflicts of interest, a statement to that effect shall be included in the letter.

PROPOSAL FORMAT

Proposals must be submitted electronically in PDF format via email to clerk@cityofwillard.org with "**Rate Study Proposal FY2027-2037**" in the subject line.

Proposals must be received by the date and time indicated in the RFQ Schedule. Late proposals will not be considered.

Questions regarding this RFQ may be directed to:

Courtney Meyers, City Clerk at

clerk@cityofwillard.org

SELECTION PROCESS

A selection committee will evaluate each proposal and forward recommendations to the Board, who will in turn execute a contract with the selected Consultant to perform the requested services. The selection committee may choose to interview applicants as a part of the selection process. The contract will be awarded to the Consultant whose offer conforms to the RFQ and which will be, in the opinion of the Board, the cheapest and best option.

GENERAL TERMS AND CONDITIONS

All materials submitted in response to this RFQ shall be considered the property of City and are subject to the Missouri Public Records Act. Respondents will not be compensated for any expenses incurred in the process for responding to the RFQ or, if requested, in submitting further information or appearing for an interview.

The City reserves the right to reject any or all proposals, to waive informalities and minor irregularities in the proposals received, accept or reject any item or combination of items, to discuss proposal details with respondents, and to accept other than the lowest bid proposal.

By requesting proposals, The City is in no way obligated to award a contract or to pay the expenses of the proposing consultants in connection with the preparation or submission of a proposal. Furthermore, The City reserves the right to reject any or all proposals before the execution of the contract with no penalty to The City.

The City reserves the right to cancel or amend, for any or no reason, in part or in its entirety, this RFQ, including but not limited to: selection schedule, submittal date, and submittal requirements. If the City cancels or revises the RFQ, all originally contacted or responding Consultants will be notified in writing.

CITY OF

WILLARD

WATER & SEWER COST OF SERVICE & RATE STUDY

REQUEST FOR PROPOSAL

SUBMITTED BY: GRE GREAT RIVER ENGINEERING

SPRINGFIELD | BRANSON | COLUMBIA
JEFFERSON CITY | ST. LOUIS | KANSAS CITY | ASHLAND

June 26, 2026

Item # 6A.

COVER LETTER

City of Willard
224 W. Jackson Street
Willard, MO 65781

June 26, 2026

RE: RFQ – UTILITY RATE STUDY SERVICES

Dear Selection Committee,

Great River Associates, Inc., DBA Great River Engineering (GRE), is pleased to submit our Statement of Qualifications to provide utility rate study services for the City of Willard. We appreciate the opportunity to meet with City leadership to discuss the City's goals for this study and the future of Willard's utility systems. Those conversations reinforced that this project is about much more than updating utility rates. It is an opportunity to establish a **long-term financial strategy** that supports reliable utility service, infrastructure replacement, future growth, and public confidence in the City's decision-making process.

As a growing community, Willard continues to invest in infrastructure while positioning itself for future economic development. The City's Comprehensive Plan recognizes the importance of maintaining **resilient utility systems**, planning for future water and wastewater needs, and ensuring the **financial sustainability** necessary to support continued growth. We understand this rate study is intended to help implement those long-term goals by providing a practical roadmap for the next five to ten years.

Our team understands the priorities that are important to the City, including establishing **dedicated repair and replacement funding,** evaluating **future capital improvement needs,** reviewing the **equity of the current rate structure**, including the Meadows service area, and understanding the financial impacts of wastewater treatment costs paid to the City of Springfield. We also recognize the City's interest in evaluating automatic annual adjustments that provide predictable, manageable rate increases rather than periodic large increases that can be difficult for customers to absorb.

Equally important is helping the public understand the recommendations. Successful rate studies require more than sound financial analysis—they require **effective communication**. GRE will work closely with City staff and elected officials to develop clear presentations and educational materials that explain the need for the recommended rates, the infrastructure investments they support, and the long-term value they provide to the community. Our goal is to help City leadership build **public understanding** and **confidence** throughout the process.

As a Springfield-based engineering firm, GRE has extensive experience providing **utility planning, rate studies, capital improvement planning, and funding assistance** for communities throughout southwest Missouri. Our team combines engineering expertise with financial analysis and practical implementation strategies to deliver recommendations that are technically sound, financially sustainable, and tailored to each community's goals.

Great River Associates, Inc., DBA Great River Engineering has reviewed the City's Request for Qualifications, including the Professional Services Agreement, and acknowledges our willingness to enter into the agreement substantially as presented. We appreciate the opportunity to be considered for this important project and look forward to partnering with the City to develop a utility rate strategy that serves Willard for years to come.

We appreciate the opportunity to submit our qualifications and would welcome the opportunity to partner with the City of Willard on this important project. ***Thank you for your consideration.***

Sincerely,

Jacob Dean

Jacob Dean, PE | Project Manager
417.886.7171
jdean@greatriv.com

GRE HEADQUARTERS
2826 S. Ingram Mill Rd.
Springfield, MO 65804

FIRM OVERVIEW

Item # 6A.

As a company, our goal on every project is to strive to provide a high level of client satisfaction through understanding the goals and objectives of the client, as well as the constraints with which the project is to be delivered. This goal ultimately results in delivering a successful project to the citizens of the community. Many civil infrastructure projects are tailored to improve the quality of life, safety, and reliability of important public infrastructure.

Great River Engineering (GRE) is a Type S Corporation organized in the State of Missouri under the name Great River Associates, Inc. with a doing business as (DBA) certification as Great River Engineering and is in good standing with the Missouri Secretary of State. Our staff is over 100 members strong and comprised of licensed engineers, licensed land surveyors, geographic information systems professionals, professional design technicians, experienced inspectors, and support staff. We have seven office locations; Springfield, Kansas City, Columbia, Branson, St. Louis, Ashland and Jefferson City. Because of the broad experience of our staff, we work to assign personnel to individual projects that best fit the scope and magnitude of each project based on the client's needs. GRE's staff makes every effort to meet budgets, schedules, and quality objectives.

We think CREATIVELY

Great River Engineering takes pride in providing innovative and environmentally sound solutions in a timely and efficient manner. With our focus on clients, sound design, and vision towards the future, we continually build on our reputation for excellence.

We stand for QUALITY

Great River Engineering is committed to delivering practical solutions that help communities make informed decisions about their utility systems. Through accurate financial analysis, collaboration with staff, and a focus on long-term infrastructure needs, we develop recommendations that are realistic, understandable, and sustainable. Our goal is to provide clients with the information and confidence needed to successfully plan for the future.

We do amazing PROJECTS

Great River Engineering offers a wide range of consulting services to clients that include cities, counties, federal and state agencies, developers and contractors. We work in partnership with our clients and encourage open communication to foster long-term relationships.

And we do it ON TIME

Great River Engineering consistently meets project deadlines. We are able to achieve our deadlines by setting reasonable schedules and planning our workload well.

EXECUTIVE SUMMARY

Summary of proposal, including description demonstrating understanding of the project, methodology to be used, key milestones and personnel to be assigned to the project.

GRE
GREAT RIVER
ENGINEERING

EXECUTIVE SUMMARY

Great River Engineering understands that the City of Willard is seeking more than a traditional utility rate study. The City is seeking a clear, transparent, and defensible roadmap for its water and wastewater utilities that can be effectively communicated to elected officials and utility customers. Our team will not simply develop recommendations and deliver a report. We will work alongside City staff throughout the process, present the findings directly, explain the supporting calculations, and assist the City in addressing questions and concerns from the public.

We understand that recent utility rate discussions generated significant public interest and concern. Our approach emphasizes transparency, communication, and practical implementation while providing the City with a long-term financial strategy for both utility systems.

> *A successful rate study must be technically sound, financially sustainable, and understandable to the customers who ultimately pay for utility services.*

PROJECT KICKOFF AND DATA COLLECTION

The study will begin with a kickoff meeting with City staff to review project goals, discuss key concerns, confirm the project schedule, and identify data needs. GRE will collect and review utility financial records, customer billing information, operating budgets, debt obligations, reserve accounts, capital improvement plans, and historical utility performance.

We will work closely with City staff to understand current operational challenges, maintenance requirements, planned infrastructure improvements, growth expectations, and long-term utility goals. Through discussions with operations, administration, finance, and management staff, we will ensure the study reflects both the technical and financial realities of operating the City's utility systems.

UTILITY SYSTEM AND FINANCIAL EVALUATION

GRE will perform a comprehensive evaluation of the financial needs of the water and wastewater utilities. This analysis will consider operating and maintenance costs, debt service obligations, reserve funding requirements, planned capital improvements, equipment replacement needs, and future regulatory requirements.

Attention will be given to evaluating the City's Repair and Replacement funding needs. Utility systems require ongoing reinvestment to maintain reliable service, and establishing sustainable funding mechanisms today can help avoid significant rate increases in the future.

Our evaluation will also consider inflation, anticipated growth, development trends, aging infrastructure, and future system improvements to develop a realistic understanding of the utilities' financial needs over the planning period.

RATE STRUCTURE EVALUATION

GRE will evaluate the City's existing water and wastewater rate structures to determine whether they continue to equitably and adequately recover the costs of providing service.

The analysis will include a review of customer classifications, base charges, usage charges, and other components of the current rate structure. We understand the City is interested in reevaluating rates for customers located outside the City limits, including the Meadows service area, which currently pays the same rates as customers within the City. Our team will evaluate service costs, infrastructure considerations, and long-term system impacts to determine whether adjustments to outside-city rates should be considered.

Alternative rate structures and implementation scenarios will be evaluated to identify options that provide financial stability while minimizing unnecessary impacts to customers. Recommendations may include phased implementation approaches and automatic annual adjustments tied to inflation or predetermined schedules to provide greater predictability for both the City and its customers.

LONG-TERM FINANCIAL ROADMAP

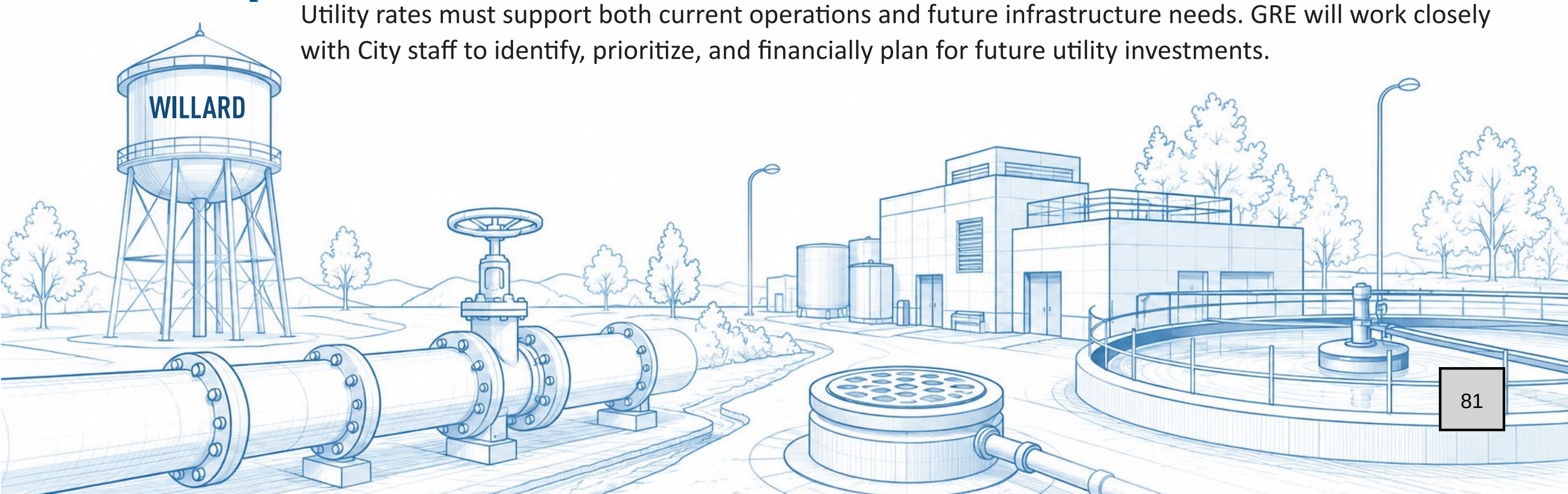
A primary objective of this study will be the development of a five-to-ten-year financial roadmap for both utility systems. GRE will prepare financial projections that align anticipated revenues with future operating expenses, capital improvements, debt obligations, reserve funding targets, and equipment replacement needs.

The roadmap will identify anticipated infrastructure investments, operational needs, and regulatory requirements over the planning period and evaluate how those needs can be funded through utility revenues. Emphasis will be placed on developing a sustainable funding strategy that minimizes the need for future rate studies by incorporating planned rate adjustments that can be automatically implemented over time.

The final roadmap will provide City leadership with a practical planning tool that supports budgeting, capital improvement planning, future funding applications, and long-term decision making.

CAPITAL IMPROVEMENT AND INFRASTRUCTURE PLANNING CONSIDERATIONS

Utility rates must support both current operations and future infrastructure needs. GRE will work closely with City staff to identify, prioritize, and financially plan for future utility investments.



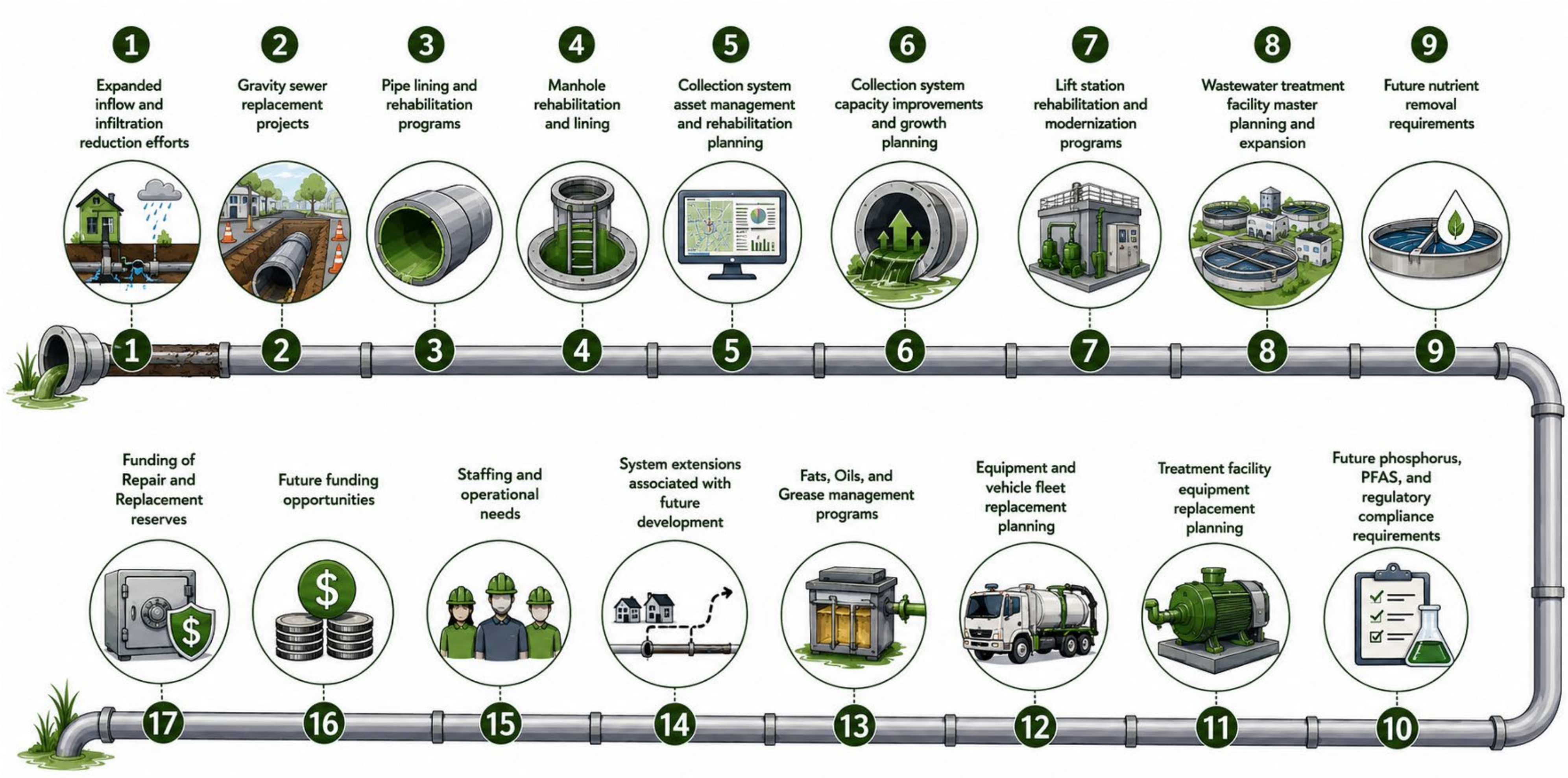
WATER SYSTEM ROADMAP

The water utility evaluation will include consideration of:

WASTEWATER SYSTEM ROADMAP

Item # 6A.

The wastewater utility evaluation will include consideration of:



In addition, GRE will evaluate the long-term financial implications of the City's current arrangement of conveying wastewater to Springfield for treatment. The study will identify the financial impacts of continued wholesale treatment costs and discuss how those costs compare to potential future scenarios, including development of a City-owned wastewater treatment facility. While detailed facility planning is beyond the scope of this study, the financial roadmap will provide information that can assist the City in evaluating future wastewater treatment strategies.

PUBLIC COMMUNICATION AND STAKEHOLDER ENGAGEMENT

GRE recognizes that public understanding and confidence are critical to the success of a utility rate study. Our approach emphasizes transparency throughout the project and includes active participation in public discussions regarding the study's findings and recommendations.

All calculations, assumptions, financial projections, and rate recommendations will be fully documented and presented in a manner that can be easily understood by City staff, elected officials, and utility customers. We believe customers are more likely to support utility investments when they understand the challenges facing the system and the reasoning behind the recommendations.

GRE will prepare presentation materials and assist City staff in communicating study findings to elected officials and the public. Our team will attend Board meetings, workshops, the required public hearing, and other stakeholder meetings as requested. We will present the study findings directly, explain the supporting calculations, answer questions from elected officials and residents, and assist the City in addressing concerns throughout the public discussion process.

Rather than simply delivering a report, GRE will remain actively engaged throughout implementation to help ensure City leaders are comfortable discussing the recommendations and responding to questions from the community. We understand that the ability to clearly explain and defend the study's findings is just as important as developing the calculations themselves.

PRESENTATION OF FINDINGS

GRE will prepare a draft report summarizing our findings, financial analysis, rate alternatives, customer impacts, and recommended implementation strategy. We will first review the draft findings with City staff to confirm assumptions and receive feedback.

Following staff review, GRE will present the study findings and recommendations to the Board of Aldermen by the end of September 2026, consistent with the schedule established in the RFQ. The presentation will clearly explain the financial needs of the utility systems, the methodology used to develop recommendations, customer impacts, and the proposed roadmap for implementation.

RATE ADOPTION AND ORDINANCE SUPPORT

Following acceptance of the study, GRE will assist the City with implementation of the recommended rates. This includes supporting public hearings, attending meetings as requested, responding to questions regarding the study, and assisting with revisions to utility ordinances necessary to implement the adopted rate structure.

Our team will remain available throughout the adoption process to provide technical support and help ensure a smooth transition to the new rates. We understand the City's goal is to implement rates in early 2027 and will work closely with staff to support that schedule.

Item # 6A.

PROJECT APPROACH

PROJECT SCHEDULE

GRE understands the City's desire to receive recommendations by the end of September 2026 to support implementation of rates in early 2027. Our anticipated schedule is as follows:

JULY 2026	JULY-AUGUST 2026	AUGUST 2026	AUG-EARLY SEP 2026	MID-SEP 2026	LATE SEP 2026	OCTOBER 2026	FALL 2026	JANUARY 2027
Project Kickoff & Data Collection	Financial Review & Utility Evaluation	Revenue Requirement Analysis & Rate Modeling	Development of Alternatives & Financial Roadmap	Draft Recommendations & Staff Review	Board Presentation of Findings	Final Report	Public Hearing & Ordinance Adoption	Rate Implementation

GRE's experience completing utility rate studies throughout Missouri, combined with our understanding of Willard's utility systems and future goals, allows us to efficiently complete the study while providing recommendations that are practical, understandable, and implementable. Most importantly, our team will remain actively involved throughout the process to ensure City leaders and utility customers understand not only the recommendations, but also the reasoning behind them.

MEET YOUR PROJECT TEAM

City of Willard MISSOURI

Our team combines expertise in utility planning, engineering, financial analysis, and infrastructure management.

Working collaboratively with City staff, we provide practical recommendations that support reliable service, long-term sustainability, and informed investment decisions.

MEL EAKINS, PE
PRINCIPAL

SPENCER JONES, PE
QA/QC | PRINCIPAL

JACOB DEAN, PE
PROJECT MANAGER

SEAN ADKISON
PROJECT ENGINEER

ANGIE BUCKLEY
ACCOUNTANT

MARIE SHOOK, UAS
MARKETING DIRECTOR

DAVID MILLER, PE
REVIEWER

CONNIE WALDEN, PhD, PE
WATER TEAM LEADER

MEL EAKINS, PE

PRINCIPAL-IN-CHARGE

SPRINGFIELD, MO

Mr. Eakins is an owner at GRE and an experienced Civil Engineer who has spent his career focused on public infrastructure. His broad level of experience helps make him a great mentor and asset for the water engineering team. Mr. Eakins' design experience includes pressure systems, headloss and piping analysis, fire flow requirements, and determining adequate storage for aging systems. As the senior advisor for the water team, Mr. Eakins provides valuable guidance and insight daily for the technical design engineers as well as serves as a client liaison for many water team clients.

JACOB DEAN, PE

PROJECT MANAGER

SPRINGFIELD, MO

Jacob Dean, PE, is a Project Manager with experience leading municipal water, wastewater, and stormwater infrastructure projects across southwest Missouri. He specializes in wastewater regionalization, waterline extensions, and utility improvements for growing communities. Jacob works closely with municipal clients and regulatory agencies, including the Missouri Department of Natural Resources, to navigate permitting and funding programs. His experience includes projects in challenging environments such as floodplains, creek crossings, interstate and railroad bores, and developed urban corridors.

In addition to project management and design, Jacob brings field experience in surveying, construction inspection, and GIS analysis. His work includes wastewater facility planning, inflow and infiltration (I&I) evaluations, system modeling, and utility rate studies, with a strong focus on constructability and coordination.

SPENCER JONES, PE

PRINCIPAL | QA/QC

KANSAS CITY, MO

Spencer brings over 30 years of experience as a design engineer and will serve in a QA/QC leadership role focused on delivering complete, coordinated, and high-quality project documents. He will conduct structured quality reviews at key project milestones to ensure consistency, accuracy, and adherence to project goals and applicable standards. Drawing on his experience working with multidisciplinary teams, Spencer will strengthen coordination, minimize design errors, and reduce rework through rigorous QA/QC processes. He is committed to maintaining clarity, completeness, and reliability across all deliverables to support successful project outcomes.

TEAM QUALIFICATIONS

SEAN ADKISON

PROJECT ENGINEER

SPRINGFIELD, MO

Sean has nearly two years of experience in water resources engineering, focusing on water and sewer piping projects for both small towns and larger communities throughout Missouri. His work includes permitting tasks such as construction approvals, waterline extensions, and ensuring public water systems meet compliance standards. On the design side, he has contributed to sewer system layouts, stormwater improvements, and pipe sizing, as well as supporting local communities with funding applications. Sean holds a Bachelor's degree in Environmental Engineering and gained practical experience through an internship with Archer Elgin in Rolla, Missouri, where he worked on real-world engineering projects.

MARIE SHOOK, UAS

MARKETING DIRECTOR

SPRINGFIELD, MO

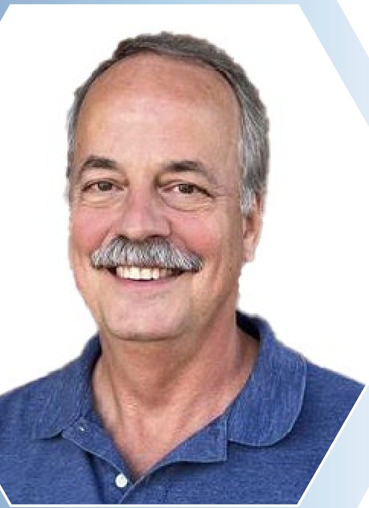
Marie Shook recently earned her Master of Business Administration from Northwest Missouri State University and serves as Marketing Director for Great River Engineering. She leads the firm's marketing, communications, and business development efforts, overseeing proposals, qualifications packages, marketing materials, digital content, and public outreach initiatives. Working closely with technical staff and leadership, Marie helps communicate the firm's expertise through strategic branding, social media, events, and client engagement. Her ability to translate technical information into clear, compelling messaging supports Great River Engineering's continued growth and visibility. Marie is also a licensed drone pilot, providing an additional creative and technical resource for project documentation and visual storytelling.

ANGIE BUCKLEY

ACCOUNTANT

SPRINGFIELD, MO

With more than 23 years of administrative and accounting experience, including over 12 years with GRE, Angie provides critical financial and administrative support to project teams. She assists with project tracking, budget monitoring, invoicing, and financial reporting to help keep projects on schedule and clients well informed. Her experience with Local Public Agency (LPA) requirements and project documentation helps ensure efficient project administration from start to finish.



DAVID MILLER, PE
REVIEWER
SPRINGFIELD, MO

Mr. Miller brings more than 41 years of municipal engineering and public works leadership experience supporting the planning, design, and construction of municipal infrastructure projects throughout Missouri. At Great River Engineering, David serves as a senior plans reviewer and quality assurance/quality control (QA/QC) engineer, providing independent technical review of engineering plans, specifications, calculations, and permitting documents for water, wastewater, and transportation projects. His reviews focus on constructability, regulatory compliance, and adherence to municipal and state design standards.

Prior to joining GRE, David served as City Engineer for Kansas City, Missouri, overseeing engineering review and construction of public infrastructure in a city of more than 500,000 residents. Earlier in his career he served as City Engineer and Director of Public Works for the City of Branson, where he managed the design and construction of hundreds of millions of dollars of infrastructure improvements during a period of rapid community growth. These projects included wastewater treatment facilities, sewer collection system expansions, water treatment facilities, water distribution system improvements, bridges, arterial roadways, and major public facilities. David's experience with municipal sewer systems and wastewater infrastructure includes oversight of miles of gravity sewer and force main construction, lift stations, wastewater treatment plant expansions, and regulatory compliance with state environmental agencies.

CONNIE WALDEN, PhD, PE
WATER TEAM LEADER
KANSAS CITY, MO

Connie manages a variety of water and wastewater infrastructure projects. Ms. Walden received her Bachelor's, Master's, and Ph.D. from the University of Arkansas. She is an Environmental Engineer specializing in the planning, modeling, and design of municipal water and wastewater systems in both academia and private consulting. Throughout her career, Ms. Walden has worked on a diverse portfolio of utility projects, demonstrating expertise in facility planning, grant procurement, funding strategy, and project management. She began her career at Gredell Engineering Resources designing landfill leachate collection systems and drinking water treatment facilities. Since joining Great River Engineering in 2021, Connie has helped communities secure funding and successfully deliver critical water and wastewater infrastructure improvements. Her technical expertise includes hydraulics, hydrology, water and wastewater treatment processes, distribution and collection systems, and piping system design. As Water Team Leader, she works closely with Midwest communities to develop sustainable, cost-effective solutions that support reliable utility service and long-term infrastructure investment.

QUALIFICATIONS & RELEVANT EXPERIENCE

Qualifications, expertise and references applicable to the work.

GRE
GREAT RIVER ENGINEERING

SUSTAINABLE, FAIR, & TRANSPARENT

WHY CONDUCT A USER RATE STUDY?

ALIGN REVENUE & COST
MAINTAIN SUSTAINABILITY BY ENSURING RATES SATISFY REVENUE NEEDS.

FAIR RATE ADJUSTMENT
PROVIDE CLEAR JUSTIFICATION AND PROMOTE EQUITY WITH USER TYPES.

GRADUAL CHANGE
PHASE RATE ADJUSTMENTS GRADUALLY SO THAT USERS CAN PREPARE.

LONG-TERM SUPPORT
SUPPORT LONG-TERM INFRASTRUCTURE, STAFFING, AND EQUIPMENT NEEDS.

ALIGN NEEDS & FUNDING
ALIGN USER RATES WITH MINIMUM GRANT FUNDING THRESHOLD.

GREAT RIVER ENGINEERING'S APPROACH

FINANCIAL HEALTH ASSESSMENT
EVALUATE SYSTEM REVENUES VERSUS HISTORICAL AND PROJECTED EXPENSES.

RATE STRUCTURE EVALUATION
CONSIDER STRUCTURE TYPES, USER CATEGORIES, AND RATESCHEDULING.

REPAIR & REPLACEMENT
FORECAST SYSTEM EXPENSES SUCH AS ASSET MANAGEMENT AND EMERGENCY FUNDS.

COMPARISON & BENCHMARKING
COMPARE EXISTING RATES TO PROPOSED OPTIONS AND SIMILAR COMMUNITIES.

PUBLIC EDUCATION & OUTREACH
REVIEW ORDINANCES, PUBLIC COMMUNICATIONS, AND SUPPORT LEADERSHIP AND STAFF.

LISTEN . PLAN . COMMUNICATE . DELIVER

UTILITY USER RATE STUDIES

GRE
GREAT RIVER ENGINEERING

User rates fund water and sewer services. A rate study reviews finances, compares communities, and plans for future needs to keep rates fair and sustainable.

BENEFITS OF WORKING WITH GRE

Item # 6A.

EXPERIENCE

25+ YEARS OF STUDYING UTILITY RATES ACROSS MISSOURI COMMUNITIES.

CUSTOMIZED ANALYSIS

TAILORED ASSUMPTIONS AND MODELS FOR EACH CITY'S SYSTEM.

COLLABORATION

WE ENGAGE CITY STAFF ACROSS FINANCE, BILLING, OPERATIONS, AND LEGAL.

SUSTAINABILITY

FOCUS ON BALANCED BUDGETS, REDUCED RELIANCE ON SUBSIDIES, AND PROACTIVE INFRASTRUCTURE FUNDING.

PROVEN SUCCESS

DEMONSTRATED RESULT WITH MARSHFIELD, TANEY COUNTY REGIONAL SEWER DISTRICT, STRAFFORD, HOLLISTER, BRANSON WEST, AND MORE.

SPRINGFIELD OFFICE

2826 S. INGRAM MILL RD.
SPRINGFIELD, MO 65804

Item # 6A.

CREATING SUSTAINABLE UTILITY SOLUTIONS FOR MISSOURI COMMUNITIES.

Great River has extensive experience in water and sewer rate analysis. Our team members are very familiar with the policies in Missouri Municipalities manual published by the Missouri Municipal League, the User Charge Ordinance compiled by the Missouri Department of Natural Resources, and the Missouri State Statutes related to water and sewer rates.

These documents are used to assist municipalities in understanding and establishing a sufficient rate structure for their utilities. Great River understands and utilizes these documents in the preparation of utility rate study reports.

Great River utilizes spreadsheet based templates to facilitate financial modeling for our studies. These spreadsheets are especially useful to clients for future updates to rate structures.

Great River has assisted many communities in analyzing utility rate structures. The following pages contain examples of studies that Great River has performed.

> ***Our goal is to help communities develop fair, sustainable, and financially sound utility systems.***

Item # 6A.

TANEY COUNTY REGIONAL SEWER DISTRICT
TANEY COUNTY, MISSOURI

SEWER RATE STUDY

Great River Engineering assisted the Taney County Regional Sewer District with utility financial planning, budget development, and sewer rate analyses for more than a decade. Our team evaluated operating costs, capital improvement needs, reserve funding requirements, and long-term financial sustainability to help ensure utility revenues adequately supported system operations and future investments.

GRE also assisted the District in evaluating funding needs and financial projections associated with the countywide sewer sales tax initiative, helping demonstrate how sales tax revenues could support long-term capital improvements, regionalization efforts, and system sustainability. Throughout our relationship with the District, GRE has developed numerous funding and rate scenarios to balance customer affordability, infrastructure needs, and the District's long-term financial stability.

> ***GRE's long-term rate planning and financial analysis have helped the District maintain utility operations, support capital improvements, and strengthen financial sustainability while balancing affordability for customers.***

Item # 6A.

CITY OF BRANSON WEST, MISSOURI

WATER & SEWER RATE STUDY

Great River Engineering performed a comprehensive water and sewer rate study for the City of Branson West to evaluate the long-term financial sustainability of its utility systems. Our team reviewed utility budgets, operating and maintenance costs, debt obligations, customer usage trends, and reserve funding needs to determine whether existing revenues were sufficient to support ongoing operations and future improvements.

As part of the study, GRE developed a Repair and Replacement (R&R) program and long-term financial projections to identify future infrastructure, equipment, and facility funding needs. Multiple rate scenarios were evaluated to help City leadership balance affordability with the need to maintain reliable utility service and support future capital improvements. The study provided the City with a roadmap for future utility funding and helped establish rates capable of supporting long-term operational and infrastructure needs.

"The study provided the City with a sustainable funding strategy that supported ongoing operations, established long-term Repair & Replacement funding, and positioned the utility system for future infrastructure investments.

Item # 6A.

CITY OF GALENA, MISSOURI

CAME IN ON BUDGET!

SEWER RATE STUDY

Great River Engineering prepared a sewer rate study for the City of Galena as part of a larger effort to fund nutrient removal improvements at the City's wastewater treatment facility. Our team evaluated utility revenues, operating costs, debt obligations, affordability considerations, and future funding needs to determine the rate structure necessary to support the planned improvements and leverage available grant and loan funding opportunities.

GRE developed multiple funding and rate scenarios, assisted the City in evaluating affordability impacts, and helped communicate the need for the proposed rate adjustments. Our team facilitated public meetings and prepared educational materials to support discussions with City leadership and residents, ultimately helping the City establish a sustainable funding strategy for the required wastewater improvements.

> ***GRE's rate study and public outreach efforts helped the City secure support for necessary rate adjustments, enabling critical wastewater improvements and leveraging additional funding opportunities.***

Item # 6A.

CITY OF ROCKAWAY BEACH, MISSOURI

SEWER RATE STUDY

The City of Rockaway Beach secured the services of Great River Engineering to prepare a sewer utility rate analysis for their existing sewage collection systems and for the proposed addition of the Venice on the Lake collection system.

The purpose of the study was to analyze whether the existing user rates were sufficient to cover operation and maintenance of the collection system and the effect that taking over the proposed Venice on the Lake collection system would have on the current rates.

> ***The analysis provided City leadership with the information needed to confidently evaluate system expansion impacts and make informed decisions regarding the long-term financial viability of the utility.***

Item # 6A.

CITY OF HOLLISTER, MISSOURI

SEWER RATE STUDY

Great River Engineering performed a comprehensive sewer rate study for the City of Hollister to evaluate the long-term financial sustainability of its wastewater utility system. The analysis considered multiple growth and development scenarios, allowing City leadership to understand how future expansion and changing service demands could impact utility revenues and expenses.

GRE evaluated the City's existing rate structure, operating and maintenance costs, capital funding needs, and long-term financial requirements. Based on the findings, our team developed rate recommendations and funding strategies designed to support reliable utility operations, future growth, and the continued financial stability of the sewer system.

> ***GRE's evaluation established a financially sustainable rate structure that supported utility operations, accommodated future growth, and provided a framework for long-term infrastructure planning.***

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Item # 6A.

HORIZON HILLS SUBDIVISION
TANEY COUNTY, MISSOURI

SEWER RATE STUDY

The Horizon Hills Homeowners Association is faced with upgrading their existing wastewater treatment plant to meet Missouri Department of Natural Resources requirements. Great River Engineering performed a sewer rate study comparing two scenarios. First, it was determined what rate structure would be required to cover the cost of the WWTP upgrades.

Second, it was determined what rate structure would be necessary if the Taney County Regional Sewer District constructed a sewer main extension connecting the subdivision to the Roark Creek Interceptor. This analysis was used to make a recommendation on the best course of action for the residents of the subdivision.

> ***The study delivered a clear comparison of available alternatives, allowing stakeholders to identify the most cost-effective and sustainable solution for meeting future wastewater needs.***

Item # 6A.

CITY OF BENNETT SPRING
LACLEDE & DALLAS COUNTY, MISSOURI

SEWER RATE STUDY

Great River Engineering prepared a regional wastewater planning study evaluating collection, conveyance, treatment, and funding alternatives for unincorporated areas surrounding Bennett Spring in Laclede and Dallas Counties. The study assessed projected wastewater flows, future service demands, and potential system configurations necessary to support existing residents, businesses, and future development within the study area.

As part of the planning effort, GRE developed utility revenue projections and user rate models based on anticipated operating costs, maintenance requirements, and projected customer growth. The study provided local stakeholders with a framework for evaluating the feasibility of regional wastewater service and the financial considerations associated with implementing and sustaining the proposed improvements.

> ***GRE developed a funding and rate strategy that supported future wastewater improvements while providing a financially feasible roadmap for serving existing and future customers.***

VILLAGE OF INDIAN POINT, MISSOURI

SEWER RATE STUDY

Great River Engineering performed sewer rate analyses for the Village of Indian Point to evaluate the financial sustainability of its wastewater utility system. The Village serves a unique customer base consisting of permanent residents, seasonal users, and resort developments, creating challenges associated with growth, variable flows, and equitable rate structures.

GRE evaluated operating and maintenance costs, customer classifications, revenue requirements, and long-term utility needs to develop updated rate recommendations. The analysis helped Village leadership better understand the relationship between system growth, operating costs, and user rates while providing a framework for maintaining the financial stability of the utility system.

> ***The rate analysis helped the Village align utility revenues with operational demands, supporting continued growth while maintaining the long-term financial stability of the sewer system.***

SCOPE OF WORK

Proposed Scope of Services based on the Scope of Work contained in the RFQ.

GRE
GREAT RIVER
ENGINEERING

TASK 1 – PROJECT INITIATION AND DATA COLLECTION [LUMP SUM]

CONSULTANT will conduct a kickoff meeting with City staff to review the project objectives, schedule, communication procedures, and data needs. CONSULTANT will prepare a detailed request for information and work with City staff to collect all information necessary to complete the study.

Information collected will include, but not be limited to, utility billing records, customer account data, financial statements, budgets, capital improvement plans, debt schedules, reserve balances, operating and maintenance costs, repair and replacement records, and other supporting documentation for both the treated water and wastewater utilities. CONSULTANT will review the information for completeness, identify any data gaps, and coordinate with City staff to reconcile or supplement information as necessary.

TASK 2 – UTILITY SYSTEM AND FINANCIAL EVALUATION [LUMP SUM]

CONSULTANT will review the City's existing water and wastewater utilities to evaluate the financial resources required to sustainably operate, maintain, repair, rehabilitate, and replace the City's infrastructure assets. The evaluation will consider the City's water system, including approximately 73 miles of water distribution main, four groundwater wells, three storage tanks, and approximately 3,200 customer accounts, as well as the wastewater system, including over 43 miles of sewer main, nearly 12 miles of force main, eight lift stations, over 400 manholes, and the wastewater collection system and wastewater conveyance facilities, including the City's pump stations and wholesale wastewater treatment arrangement with the City of Springfield.

CONSULTANT will independently evaluate the treated water and wastewater utilities by reviewing current revenues, expenditures, debt obligations, reserve funding, operational costs, regulatory requirements, and planned capital improvements. Existing rate structures, customer classifications, billing methodologies, and connection charges will also be evaluated to determine whether modifications are warranted.

TASK 3 – COST OF SERVICE AND RATE ANALYSIS [LUMP SUM]

CONSULTANT will perform independent cost of service analyses for the treated water and wastewater utilities and develop ten-year financial models for each system. The models will evaluate projected operating and maintenance costs, repair and replacement funding, capital improvement needs, debt service requirements, reserve funding targets, and anticipated growth.

CONSULTANT will evaluate the equity of existing rates for residential, multi-family, commercial, accessory dwelling unit, in-city, and out-of-city customers. The analysis will include an evaluation of sewer billing based on winter water consumption, the need for commercial rate classifications, and updated connection charges for both utilities.

CONSULTANT will benchmark the City's rates against comparable regional utilities and prepare multiple rate structure alternatives that include fixed and volumetric charges, uniform and tiered rate options, and various capital improvement and financing scenarios. The financial model will allow the City to evaluate future infrastructure projects and understand the resulting customer rate impacts prior to implementation.

TASK 4 – FINANCIAL PLANNING AND FUNDING EVALUATION [LUMP SUM]

CONSULTANT will develop a comprehensive ten-year implementation plan that identifies annual revenue requirements for operations and maintenance, repair and replacement, capital improvements, debt service coverage, and reserve funding for each utility.

CONSULTANT will evaluate reserve policies, State Revolving Fund debt coverage requirements, and future financing alternatives, including State Revolving Fund, USDA Rural Development, and other available funding opportunities. Updated water and sewer connection charges and supporting nexus analyses will also be prepared.

TASK 5 – PUBLIC ENGAGEMENT AND PRESENTATIONS [LUMP SUM]

CONSULTANT will work closely with City staff throughout the project and present study findings in a clear and understandable manner.

Services will include:

- ✓ One (1) kickoff meeting with City staff.
- ✓ One (1) advisory board or planning committee workshop to present preliminary findings and gather stakeholder input.
- ✓ Up to two (2) Board of Aldermen presentations to review the draft and final recommendations.
- ✓ One (1) public presentation or hearing to explain the proposed rate structures, answer questions, and assist the City during the public review process.

CONSULTANT will incorporate comments received throughout the review process into the final recommendations.

TASK 6 – FINAL DELIVERABLES [LUMP SUM]

CONSULTANT will prepare draft and final deliverables in editable electronic format, including Microsoft Word, Excel, and PowerPoint files.

Deliverables will include:

- ✓ Preliminary Rate Study.
- ✓ Revised Draft Rate Study incorporating City and stakeholder comments.
- ✓ Final Rate Study.
- ✓ Excel-based financial models for both the treated water and wastewater systems.
- ✓ Updated connection charge calculations and nexus analyses.
- ✓ PowerPoint presentations for Board and public use.

TASK 7 – PROJECT MANAGEMENT [LUMP SUM]

CONSULTANT will provide project management throughout the duration of the study, including project coordination, schedule management, quality assurance and quality control reviews, routine communication with City staff, and internal coordination to ensure the project is completed on schedule and in accordance with the City's objectives.

TASK	ESTIMATED DURATION
Notice to Proceed & Project Kickoff	Week 1
Data Collection & Review	Weeks 1–4
Existing System & Financial Evaluation	Weeks 3–6
Cost of Service Analysis & Financial Modeling	Weeks 5–9
Preliminary Rate Scenarios & Staff Review	Weeks 9–11
Advisory Board / Customer Workshop	Week 12
Draft Rate Study & Board Presentation	Weeks 13–15
Public Hearing & Final Revisions	Weeks 16–18
Final Rate Study, Financial Model & Deliverables	Week 19

SCOPE OF SERVICES

ASSUMPTIONS

The proposed scope and fee are based on the following assumptions:

- The City will provide available financial, billing, customer, capital improvement, and operational data in electronic format.
- The City will designate a primary point of contact to coordinate data requests and review project deliverables.
- Existing GIS, utility mapping, customer classifications, and asset inventories will be relied upon as provided by the City.
- Existing financial records are assumed to be sufficient to complete the required cost of service and financial analyses without extensive forensic accounting or auditing.
- The study will evaluate existing utility operations and planned capital improvements but does not include preparation of engineering reports, facility plans, preliminary engineering reports, asset management plans, hydraulic modeling, or detailed capital improvement designs.
- Future capital improvement costs will be based on available planning level cost estimates, existing capital improvement plans, or engineer's opinions of probable cost where necessary.
- One (1) kickoff meeting, one (1) advisory board/customer workshop, two (2) Board presentations, and one (1) public hearing or public presentation have been budgeted. Additional meetings requested by the City may be provided as Additional Services.
- Draft deliverables include one (1) Preliminary Rate Study, one (1) Revised Draft Rate Study following staff review, one (1) Revised Draft following the public hearing, and one (1) Final Rate Study.
- The Excel financial model will be delivered fully editable with clearly identified assumptions and user inputs.
- Ordinance revisions required to implement the adopted rates are included. Attendance at the ordinance adoption meeting is included within the Board presentation budget.

SCOPE CLARIFICATIONS

The proposed scope satisfies the intent of the City's RFQ with the following clarifications:

- The treated water and wastewater utilities will each receive independent cost of service analyses, financial models, and rate recommendations while being developed within a single comprehensive study document.
- Four (4) rate scenarios will be developed that evaluate alternative fixed and volumetric rate structures, including uniform and tiered rate options, financing alternatives, and capital improvement implementation scenarios.
- Rate benchmarking will include comparable Missouri utilities of similar size, customer composition, and operational characteristics.
- The evaluation of commercial rates will be based on the City's existing and anticipated commercial customer base and available usage data.
- Updated connection charges will include supporting calculations and a nexus analysis suitable for Board consideration and adoption.
- Bill impact analyses will be prepared for representative customer classes, meter sizes, and water usage levels to clearly communicate the impacts of each recommended rate scenario.
- Funding guidance will include a summary of applicable financing programs, including the State Revolving Fund, USDA Rural Development, and other appropriate funding sources, but does not include preparation of funding applications.
- The financial model will be designed as a long-term planning tool that allows City staff to evaluate future capital improvements, financing scenarios, reserve funding targets, and projected rate impacts over the ten-year planning period.
- Services beyond those specifically identified in this scope, including additional public meetings, additional rate scenarios, litigation support, expert witness services, audits, or major revisions resulting from changes in project direction, shall be considered Additional Services.

REFERENCES

We value the relationships we build with our clients and the trust they place in us. Below are references from public and private entities we have had the privilege to serve.

TANEY COUNTY REGIONAL SEWER DISTRICT
BRAD ALLBRITTON, P.E.
DISTRICT ADMINISTRATOR
207 DAVID STREET
FORSYTH, MO 65653
417.546.7221

CITY OF APPLETON
CARRIE EMERSON
CITY CLERK
114 E. 4TH ST.
APPLETON CITY, MO 64724
660.476.2631

CITY OF URICH
DARLA CONNER
CITY CLERK
308 MAIN STREET
URICH, MO 64788
660.638.4813

CITY OF BRANSON WEST
STEVE DALTON
CITY ADMINISTRATOR
PO BOX 2229
BRANSON WEST, MO 65737
417.272.3313

CITY OF OSCEOLA
DUSTIN GIBBS
MAYOR
210 OLIVE ST.
OSCEOLA, MO 64776
417.309.0104

CITY OF JASPER
MARY MCNARY
CITY CLERK
121 E. GRAND
JASPER, MISSOURI 64755
417.394.2532

REQUIRED SUPPORTING DOCUMENTATION

- ✓ *Professional Liability*
- ✓ *General Liability*
- ✓ *Workers Compensation*
- ✓ *Automobile Liability*
- ✓ *Disclosure of any actual or potential conflicts*

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

Item # 6A.

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

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

PRODUCER	**CONTACT NAME:** Mason Letterman
Nixon & Lindstrom Insurance Mark Gambon	**PHONE (A/C, No, Ext):** (417) 881-6623 **FAX (A/C, No):** (417) 881-8269
901 E. Battlefield Road	**E-MAIL ADDRESS:** mletterman@nixonins.com
Springfield MO 65807-4811	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	United Fire & Casualty	13021
INSURER B :	AmFed National Insurance Company	41149
INSURER C :	HDI Global Specialty SE	AA1340041
INSURER D :		
INSURER E :		
INSURER F :		

INSURED

Great River Associates, Inc.
2826 S. Ingram Mill RD
Springfield MO 65804

COVERAGES **CERTIFICATE NUMBER:** 26-27 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY; [ ] CLAIMS-MADE [X] OCCUR; GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [ ] LOC; OTHER:			10052713010	05/26/2026	05/26/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY; [X] ANY AUTO; [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS; [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			10051397019	05/26/2026	05/26/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR; [ ] EXCESS LIAB [ ] CLAIMS-MADE; [ ] DED [X] RETENTION $ 0			10010674641	05/26/2026	05/26/2027	EACH OCCURRENCE	$ 3,000,000
							AGGREGATE	$ 3,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N; ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N; **(Mandatory in NH)**; If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		AWC5000156-01	05/26/2026	05/26/2027	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
C	Professional Liability			FRSHPPL0001340201	07/14/2025	07/14/2026	Each Occurrence	$3,000,000
							General Aggregate	$5,000,000

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

CERTIFICATE HOLDER	CANCELLATION
*****Insureds Copy*****	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**
	AUTHORIZED REPRESENTATIVE

CONFLICT OF INTEREST

Item # 6A.

City of Willard
224 W. Jackson Street
Willard, MO 65781

June 26, 2026

RE: RFQ – UTILITY RATE STUDY SERVICES

Great River Associates, Inc., doing business as Great River Engineering (GRE), is committed to providing objective and impartial professional services to the City of Willard. GRE discloses that one of its employees, John McCart, has a sibling who is employed by the City of Willard. Mr. McCart will have no involvement in the preparation of this proposal or the performance of any services associated with this project. Accordingly, GRE does not believe this relationship creates an actual, apparent, direct, indirect, or potential conflict of interest. Other than the relationship disclosed above, GRE is not aware of any business, financial, contractual, organizational, or personal relationships involving the firm, its personnel, or its subcontractors that would create an actual, apparent, direct, indirect, or potential conflict of interest in the performance of the requested services. Should any actual or potential conflict arise during the course of the project, GRE will promptly disclose it to the City and take appropriate steps to address the matter in accordance with applicable professional and ethical standards.

Thank you,

Mel Eakins

Mel Eakins, PE
Principal In Charge

TO: Mayor and Board of Aldermen

FROM: City Staff

DATE: July 27, 2026

SUBJECT: RFQ Selection Summary & Recommendation — Comprehensive Water & Sewer Rate Study

Executive Summary

On Monday June 29, 2026, the city staff conducted a meeting to review the RFQ applicants to select a qualified professional engineering and consulting firm to perform a Comprehensive Water and Wastewater Rate Study for the City of Willard.

Submissions were received from four (4) firms. Following an in-depth review of qualifications, staff have evaluated all applicants and selected **Great River Engineering** as the primary recommended firm to negotiate a final scope of services and fee schedule.

Participating Applicants

The city received proposals and conducted evaluation meetings with the following firms:

1. **Climate & Waste Advisory System**
2. **Archer-Elgin**
3. **Cochran Engineering**
4. **Great River Engineering**

Evaluation Findings

All four participating firms delivered high quality, professional presentations and demonstrated significant technical capability in municipal utility engineering and financial planning.

Following the completion of all interview meetings, staff scored the proposals based on technical merit, relevant experience, firm capacity, and presentation clarity. While the competition was close, **Great River Engineering** emerged as the top candidate.

Key Factors Supporting the Selection of Great River Engineering:

- **Diversity of Staff & Expertise:** Their project team brings a well-rounded combination of utility financial analysts, licensed professional engineers, and rate-structure specialists, offering broad depth across both technical and financial disciplines.

- **Relevant Previous Experience:** Great River Engineering demonstrated extensive, proven experience performing utility rate studies and master planning specifically for Missouri municipalities of similar scale and operational structure.
- **Public Education & Stakeholder Engagement:** The firm outlined a strategy for translating complex rate math and regulatory mandates into accessible visual presentations for public meetings, helping residents understand the "why" behind any proposed rate adjustments.
- **Knowledge of Grants & Funding Opportunities:** Beyond rate modeling, the team demonstrated exceptional expertise in navigating state and federal funding mechanisms (including DNR, USDA Rural Development, and ARPA/SRF programs) to help offset capital project costs.
- **Communication & Presentation Quality:** Their team demonstrated strong presentation skills and an ability to communicate technical financial data clearly and transparently to both elected officials and the public.

Staff Recommendation

Staff recommends that the Board of Aldermen authorize staff to enter into contract negotiations with **Great River Engineering** for the Comprehensive Water and Sewer Rate Study.

Item	Original RFQ	Comprehensive Scope	Narrowed Scope
Financial Planning	10-year financial model with repair & replacement, reserves, debt coverage, and financing considerations	10-year financial model with repair & replacement, reserves, debt coverage, and financing considerations	5-year financial model with repair & replacement, reserves, debt coverage, and financing considerations
Capital Planning	Repair & replacement (R&R) funding, reserves, and CIP included	Repair & replacement funding, reserves, and CIP included	Uses City's existing CIP and project estimates only; no R&R analysis
Out-of-City Rates	Detailed cost-of-service analysis	Separate rate analysis	Approximately 50%, minimum, rate premium over in-city rates assumed. No separate analysis.
Rate Alternatives	Four (4) scenarios	Three (3) alternatives, one of which includes a future WWTF scenario	One (1) recommendation and one (1) alternative
Future WWTF	Not included	Evaluated as a long-term planning scenario	Not included
Funding Evaluation	Funding and financing options	Funding and financing assumptions incorporated into the analysis	Not included
Community Comparisons	Comparable local/regional utilities	Up to five (5) neighboring or similarly sized communities	Up to five (5) neighboring or similarly sized communities
Public Education	Not included	Includes one (1) 4" × 6" customer mailer	Not included
Final Deliverable	Preliminary/Draft/Final Rate Study, Excel model, presentations	Draft & Final Rate Study Memorandum, rate comparison, three alternatives, 10-year model, bill calculator, presentations	Draft & Final Rate Study Memorandum, two alternatives, 5-year model, bill calculator, presentations
Fee		$39,500	$24,500