



# City of Odessa

## Finance Committee

228 S Second St • PO Box 128 • Odessa, MO 64076  
Phone: 816-230-5577 • cityofodessamo.com

### FINANCE COMMITTEE

**Tuesday, January 20, 2026 @ 4:30 p.m.  
City Hall, 228 S. 2<sup>nd</sup> St, Odessa, MO 64076**

#### **1. CALL TO ORDER**

#### **2. APPROVAL OF MINUTES**

- a. Approve minutes from January 7, 2026 Finance Committee meeting

#### **3. REVIEW December 2025 FINANCIALS**

- a. December 2025 Check Summary Report
- b. December 2025 Check Detail Report
- c. December 2025 Purchase Card Activity Report
- d. December 2025 Budget Summary Report
- e. Long-Term Debt Payment Summary as of December 31, 2025
- f. Sales Tax Report

#### **4. DISCUSSION ITEMS**

- a. Budget preparation
- b. Audit review
- c. February Finance Committee meeting

#### **5. ADJOURN**

Agenda posted at the following locations:  
City Hall, 228 S 2<sup>nd</sup> Street  
<https://www.cityofodessamo.com>  
Emailed to The Odessan  
January 15, 2026

A quorum of the Board of Aldermen may be in attendance however no Board votes will be taken.

Cathy Thompson, Finance Director  
PO Box 128 \* 228 S Second Street \* Odessa, MO



# City of Odessa

## Finance Committee

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### FINANCE COMMITTEE MINUTES

**Wednesday, January 7, 2026 @ 6:00 p.m.  
City Hall, 228 S. 2<sup>nd</sup> St, Odessa, MO 64076**

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#### **MEMBERS PRESENT**

Alderman Whitsitt; Alderwoman Polson; Alderman Plachte

#### **OTHERS PRESENT**

Shawna Davis, City Administrator; Cathy Thompson, Finance Director, Forrest Palmer

#### **AGENDA REVISION**

A motion was made by Whitsitt and seconded by Plachte to amend the agenda by adding the selection of a new Chairperson. Motion passed 3-0

#### **CHAIRPERSON SELECTION**

A motion was made by Polson and seconded by Plachte to name Whitsitt as the Chairperson for the Finance Committee. Motion passed 3-0

#### **MINUTES**

A motion was made by Plachte and seconded by Polson approve the November 24, 2025 minutes. Motion passed 3-0

#### **REVIEW AUGUST FINANCIALS**

The Committee members reviewed the following financials for November 2025 and staff answered questions related to the reports.

- a. November 2025 Summary Check Report
- b. November 2025 Detail Check Report
  - i. A discussion took place regarding the cost of Municipal Court and the limited control by the City. It is recommended by the Finance Committee to request qualifications for legal services in the following areas:
    1. City Prosecutor
    2. City Attorney
    3. Economic Development Attorney
  - ii. The City Judge contract is up for renewal in the spring and qualifications will be solicited for that position as well.
- c. November 2025 Purchase Card Activity Report
- d. November 2025 Budget Summary Report
- e. Long-Term Debt Payment Summary as of November 30, 2025



# City of Odessa

## Finance Committee

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- f. Sales Tax Report
  - i. Sales Taxes have increased 0.95% over the past 12 months and 3.89% over the past 24 months.

### **DISCUSSION ITEMS**

- a. Budget Preparation
  - i. Staff reported there will be budget workshops in January and February with the hope to obtain budget approval at the 1<sup>st</sup> meeting in March.
- b. Fees Review
  - i. Staff has worked extensively on the evaluation of planning and development costs and the fees charged related to these processes. A draft fee schedule was presented to the committee for review.
- c. Upcoming Finance Committee Meetings
  - i. With the upcoming budget workshops in January and February it was determined to hold the next Finance Committee meetings as follows:
    - a) January 20, 2026 – 4:30 p.m.
    - b) February 17, 2026 – 4:30 p.m.

### **ADJOURN**

Member Polson motioned to adjourn, seconded by Member Plachte. The meeting was adjourned at 7:00 pm.

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Approved (date)

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Finance Committee Chair



City of Odessa MO

# Check Summary Report Finance Committee

By Vendor Name

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: APA-Payables</b>						
2865	Aflac	12/31/2025	Bank Draft	0.00	1,272.52	DFT0002041
2865	Aflac	12/31/2025	Bank Draft	0.00	1,272.52	DFT0002052
6725	ALLIED SERVICES, LLC	12/18/2025	Virtual Payment	0.00	39,201.48	APA004424
0099	Allstate Consultants	12/18/2025	Virtual Payment	0.00	6,555.33	APA004425
4547	American Solutions for Business	12/04/2025	Virtual Payment	0.00	1,357.00	APA004395
4547	American Solutions for Business	12/23/2025	Virtual Payment	0.00	1,436.52	APA004453
6176	ANGIE ROSE	12/04/2025	Regular	0.00	100.00	305584
4478	Anixter, Inc	12/18/2025	Virtual Payment	0.00	37,591.25	APA004426
1756	Arkansas Electric Cooperatives Inc	12/23/2025	Virtual Payment	0.00	17,826.84	APA004454
1135	BerganKDV Ltd	12/18/2025	Virtual Payment	0.00	4,800.00	APA004427
7036	Big J's Auto	12/11/2025	Virtual Payment	0.00	97.28	APA004408
7036	Big J's Auto	12/18/2025	Virtual Payment	0.00	273.68	APA004428
0069	Border States Electric Supply	12/04/2025	Virtual Payment	0.00	228.61	APA004396
0069	Border States Electric Supply	12/18/2025	Virtual Payment	0.00	116.00	APA004429
0069	Border States Electric Supply	12/23/2025	Virtual Payment	0.00	329.25	APA004455
6733	Capital One Public Financing	12/01/2025	Bank Draft	0.00	148,325.00	DFT0002035
7014	CARL SCARBOROUGH	12/23/2025	Virtual Payment	0.00	1,500.00	APA004456
4585	Caterpillar Financial Service Corp	12/04/2025	Virtual Payment	0.00	9,303.14	APA004397
1175	Christina Collier	12/23/2025	Regular	0.00	100.00	305598
0033	City of Odessa	12/15/2025	Bank Draft	0.00	11,153.52	DFT0002070
2712	Comcast	12/06/2025	Bank Draft	0.00	1,262.58	DFT0002048
0161	Core & Main	12/18/2025	Virtual Payment	0.00	1,028.45	APA004430
1167	COURTNEY ADAMS	12/11/2025	Regular	0.00	200.00	305588
1541	Cummins Sales and Service	12/23/2025	Virtual Payment	0.00	4,519.65	APA004457
1173	Dwayne McNeel	12/18/2025	Regular	0.00	485.00	305593
6215	Ed Roehr Safety Products	12/04/2025	Virtual Payment	0.00	233.48	APA004398
0072	Empire Electric Services & Technologies	12/11/2025	Virtual Payment	0.00	1,443.00	APA004409
0072	Empire Electric Services & Technologies	12/18/2025	Virtual Payment	0.00	17,885.00	APA004431
1545	Evergy	12/23/2025	Virtual Payment	0.00	128.36	APA004458
3941	Family Support Payment Center	12/11/2025	Bank Draft	0.00	230.77	DFT0002039
3941	Family Support Payment Center	12/23/2025	Bank Draft	0.00	230.77	DFT0002051
0043	Feldmans #237	12/18/2025	Virtual Payment	0.00	420.10	APA004432
8124	First Responder Outfitters-CAR	12/18/2025	Regular	0.00	1,948.00	305594
1168	FRITZE WAZKE	12/11/2025	Regular	0.00	250.00	305589
4601	Gash Plumbing LLC	12/18/2025	Virtual Payment	0.00	400.00	APA004433
7010	GFI Digital	12/11/2025	Virtual Payment	0.00	9.47	APA004410
7010	GFI Digital	12/18/2025	Virtual Payment	0.00	668.72	APA004434
7007	Gibbs Technology Leasing Corporation	12/11/2025	Virtual Payment	0.00	551.29	APA004411
6753	GLOBAL PAYMENTS DIRECT	12/10/2025	Bank Draft	0.00	20,182.60	DFT0002046
6704	GRAYBAR ELECTRIC COMPANY INC	12/18/2025	Virtual Payment	0.00	896.25	APA004435
6328	HD GRAPHICS AND APPAREL, LLC	12/18/2025	Regular	0.00	15.00	305595
6328	HD GRAPHICS AND APPAREL, LLC	12/18/2025	Regular	0.00	7,320.00	305596
1001	Institute for Building Technology and Safety	12/04/2025	Virtual Payment	0.00	3,010.00	APA004399
1174	Jessica Carney	12/23/2025	Regular	0.00	100.00	305599
4468	K & M Tire, Inc	12/18/2025	Virtual Payment	0.00	654.00	APA004436
1804	Key Equipment & Supply	12/11/2025	Virtual Payment	0.00	684.95	APA004412
0040	Lafayette County Sheriff	12/18/2025	Virtual Payment	0.00	300.00	APA004437
4647	Lafayette County	12/23/2025	Regular	0.00	304.00	305600
1036	LAFAYETTE ROD AND GUN CLUB	12/18/2025	Virtual Payment	0.00	600.00	APA004438
6770	LAUBER AND ASSOCIATES MUNICIPAL LAW LLC	12/11/2025	Virtual Payment	0.00	7,071.50	APA004413
3776	Lincoln National Life	12/31/2025	Bank Draft	0.00	1,565.76	DFT0002040
1165	LINDA BOWLIN	12/04/2025	Regular	0.00	100.00	305585
3548	Logan Seals	12/11/2025	Virtual Payment	0.00	750.00	APA004414
1172	Midwest Injection, Inc	12/18/2025	Virtual Payment	0.00	154,669.45	APA004439

## Check Summary Report Finance Committee

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
6052	Midwest Public Risk	12/31/2025	Bank Draft	0.00	26,956.00	DFT0002042
6052	Midwest Public Risk	12/31/2025	Bank Draft	0.00	23,018.00	DFT0002053
6056	Missouri Association of Municipal Utilities	12/19/2025	Bank Draft	0.00	14,779.78	DFT0002036
0171	Missouri Department of Revenue	12/31/2025	Bank Draft	0.00	3,061.00	DFT0002044
0171	Missouri Department of Revenue	12/31/2025	Bank Draft	0.00	3,137.50	DFT0002055
0172	Missouri Department of Revenue	12/04/2025	Regular	0.00	10,150.19	305586
1171	Missouri Department of Transportation	12/18/2025	Regular	0.00	43,720.00	305597
1145	Missouri Economic Development Council	12/23/2025	Virtual Payment	0.00	500.00	APA004459
3137	Missouri Joint Municipal Electric Utility Commiss	12/11/2025	Virtual Payment	0.00	352,322.25	APA004415
0090	Missouri Lagers	12/31/2025	Bank Draft	0.00	9,131.92	DFT0002043
0090	Missouri Lagers	12/31/2025	Bank Draft	0.00	9,372.70	DFT0002054
0091	Missouri Municipal League	12/04/2025	Virtual Payment	0.00	1,662.09	APA004400
6327	MUDGY BOOTS, INC	12/11/2025	Virtual Payment	0.00	6.99	APA004416
6327	MUDGY BOOTS, INC	12/18/2025	Virtual Payment	0.00	483.15	APA004440
6327	MUDGY BOOTS, INC	12/23/2025	Virtual Payment	0.00	68.74	APA004460
0143	Murphy Tractor & Equipment Co. Inc.	12/23/2025	Virtual Payment	0.00	520.00	APA004461
1221	Napa Auto Parts Odessa	12/18/2025	Virtual Payment	0.00	2,747.86	APA004441
1164	NATALSHA MILLER	12/04/2025	Regular	0.00	100.00	305587
7102	NAVIGATE BUILDING SOLUTIONS	12/04/2025	Virtual Payment	0.00	971.88	APA004401
4266	Nuts & Bolts	12/11/2025	Virtual Payment	0.00	124.83	APA004417
4266	Nuts & Bolts	12/18/2025	Virtual Payment	0.00	243.51	APA004442
4266	Nuts & Bolts	12/23/2025	Virtual Payment	0.00	13.99	APA004462
0402	Odessa Chamber of Commerce	12/04/2025	Virtual Payment	0.00	36.00	APA004402
0743	Odessa Heating & Cooling	12/18/2025	Virtual Payment	0.00	120.00	APA004443
3367	Odessa Winsupply	12/18/2025	Virtual Payment	0.00	147.61	APA004444
1971	O'Reilly Auto Parts	12/04/2025	Virtual Payment	0.00	28.78	APA004403
1971	O'Reilly Auto Parts	12/11/2025	Virtual Payment	0.00	45.80	APA004418
1971	O'Reilly Auto Parts	12/18/2025	Virtual Payment	0.00	89.21	APA004445
1162	OSAGE RIDGE LLC	12/04/2025	Virtual Payment	0.00	13,000.00	APA004404
2313	Pace Analytical Services	12/11/2025	Virtual Payment	0.00	823.00	APA004419
6703	Parsons Electric	12/18/2025	Virtual Payment	0.00	700.00	APA004446
1139	PAYPOINT HR, LLC	12/23/2025	Virtual Payment	0.00	15,000.00	APA004463
1166	Peddicord Law LLC	12/11/2025	Regular	0.00	60.00	305590
0116	Petty Cash Fund	12/13/2025	Regular	0.00	2,300.00	305592
1157	Premier Welding Services, LLC	12/18/2025	Virtual Payment	0.00	1,900.00	APA004447
1485	Public Water Supply District #1	12/23/2025	Virtual Payment	0.00	173.00	APA004464
6637	QUADIENT FINANCE USA, INC	12/31/2025	Bank Draft	0.00	1,800.00	DFT0002058
1170	Regency Cabinets Inc	12/18/2025	Virtual Payment	0.00	1,575.00	APA004448
7002	Rotary	12/23/2025	Regular	0.00	200.00	305601
6710	SAM, LLC	12/18/2025	Virtual Payment	0.00	7,506.00	APA004449
1142	SOCKET	12/11/2025	Virtual Payment	0.00	699.80	APA004420
1054	SORRY ASS SMOKERS	12/11/2025	Regular	0.00	1,680.00	305591
0110	Spaar Publications LLC	12/04/2025	Virtual Payment	0.00	307.50	APA004405
0052	Spire	12/19/2025	Bank Draft	0.00	1,754.87	DFT0002071
1026	STUART C. IRBY CO.	12/18/2025	Virtual Payment	0.00	1,577.98	APA004450
0893	Swell Signs	12/11/2025	Virtual Payment	0.00	233.00	APA004421
0120	TG Technical Services	12/18/2025	Virtual Payment	0.00	415.00	APA004451
0132	UMB Bank	12/29/2025	Bank Draft	0.00	4,038.79	DFT0002049
0132	UMB Bank	12/15/2025	Bank Draft	0.00	125,279.77	DFT0002074
6689	Universal CDJR	12/04/2025	Virtual Payment	0.00	1,183.23	APA004406
0034	USA Tax Payment	12/11/2025	Bank Draft	0.00	24,804.00	DFT0002045
0034	USA Tax Payment	12/23/2025	Bank Draft	0.00	25,832.00	DFT0002056
0013	Voya Financial	12/11/2025	Bank Draft	0.00	1,420.00	DFT0002038
0013	Voya Financial	12/23/2025	Bank Draft	0.00	1,430.00	DFT0002050
0902	Walker Tire, Truck & Tow Service	12/11/2025	Virtual Payment	0.00	374.75	APA004422
0902	Walker Tire, Truck & Tow Service	12/18/2025	Virtual Payment	0.00	863.35	APA004452
0902	Walker Tire, Truck & Tow Service	12/23/2025	Virtual Payment	0.00	125.00	APA004465
3381	West Central Electric Coop Inc.	12/04/2025	Virtual Payment	0.00	8,467.24	APA004407
6755	WEX BANK	12/26/2025	Bank Draft	0.00	4,634.20	DFT0002047

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1158	WOODFARMS EQUIPMENT SERVICES	12/11/2025	Virtual Payment	0.00	8,349.67	APA004423

**Bank Code APA Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	20	18	0.00	69,132.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	25	25	0.00	465,946.57
EFT's	0	0	0.00	0.00
Virtual Payments	124	71	0.00	739,946.26
	<b>169</b>	<b>114</b>	<b>0.00</b>	<b>1,275,025.02</b>

## All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	20	18	0.00	69,132.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	25	25	0.00	465,946.57
EFT's	0	0	0.00	0.00
	<b>169</b>	<b>114</b>	<b>0.00</b>	<b>1,275,025.02</b>

## Fund Summary

Fund	Name	Period	Amount
99	Pooled Cash Fund	12/2025	<b>1,275,025.02</b>



City of Odessa MO

## Check Summary Report Finance Committee

By Vendor Name

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<b>Bank Code: APA-Payables</b>						
2865	Aflac	12/31/2025	Bank Draft	0.00	1,272.52	DFT0002041
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
<a href="#">INV0002423</a>	Invoice	12/11/2025	AFLAC - Post Tax	0.00	1,272.52	
	<a href="#">10-2105</a>		A/P AFLAC	AFLAC Post Taxable	84.54	
	<a href="#">10-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	717.24	
	<a href="#">20-2105</a>		A/P AFLAC	AFLAC Post Taxable	60.16	
	<a href="#">20-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	116.82	
	<a href="#">30-2105</a>		A/P AFLAC	AFLAC Post Taxable	10.06	
	<a href="#">30-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	155.60	
	<a href="#">40-2105</a>		A/P AFLAC	AFLAC Post Taxable	27.72	
	<a href="#">40-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	74.46	
	<a href="#">50-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	25.92	
2865	Aflac	12/31/2025	Bank Draft	0.00	1,272.52	DFT0002052
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
<a href="#">INV0002431</a>	Invoice	12/23/2025	AFLAC - Post Tax	0.00	1,272.52	
	<a href="#">10-2105</a>		A/P AFLAC	AFLAC Post Taxable	84.55	
	<a href="#">10-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	717.24	
	<a href="#">20-2105</a>		A/P AFLAC	AFLAC Post Taxable	60.16	
	<a href="#">20-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	116.82	
	<a href="#">30-2105</a>		A/P AFLAC	AFLAC Post Taxable	10.05	
	<a href="#">30-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	155.60	
	<a href="#">40-2105</a>		A/P AFLAC	AFLAC Post Taxable	27.72	
	<a href="#">40-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	74.46	
	<a href="#">50-2105</a>		A/P AFLAC	AFLAC Pre-Taxable	25.92	
6725	ALLIED SERVICES, LLC	12/18/2025	Virtual Payment	0.00	39,201.48	APA004424
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
<a href="#">0468-004643663</a>	Invoice	12/15/2025	11/01/25-11/30/25 trash pick-up	0.00	39,201.48	
	<a href="#">10-15-5229</a>		Management Agreement	11/01/25-11/30/25 trash pick-u	39,201.48	
0099	Allstate Consultants	12/18/2025	Virtual Payment	0.00	6,555.33	APA004425
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
<a href="#">12063</a>	Invoice	12/12/2025	6003 Reich Road Plan Review	0.00	3,376.25	
	<a href="#">10-17-5203</a>		Engineering Fees	6003 Reich Road Plan Review	3,376.25	
<a href="#">13132</a>	Invoice	12/16/2025	Odessa Water/Sewer ARPA	0.00	1,712.83	
	<a href="#">11-55-5686</a>		ARPA Water/Waste Water	Odessa Water/Sewer ARP	1,712.83	
<a href="#">13134</a>	Invoice	12/16/2025	6003 Reich Road Plan Review	0.00	1,466.25	
	<a href="#">10-17-5225</a>		Other Professional Servic	6003 Reich Road Plan Review	1,466.25	
4547	American Solutions for Business	12/04/2025	Virtual Payment	0.00	1,357.00	APA004395
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description	Distribution Amount	
<a href="#">INV08510989</a>	Invoice	12/03/2025	Laser Utility bill paper	0.00	1,357.00	
	<a href="#">20-20-5306</a>		Office Supplies	Laser Utility bill paper	455.67	
	<a href="#">30-30-5306</a>		Office Supplies	Laser Utility bill paper	445.67	
	<a href="#">40-40-5306</a>		Office Supplies	Laser Utility bill paper	455.66	
4547	American Solutions for Business	12/23/2025	Virtual Payment	0.00	1,436.52	APA004453

## Check Summary Report Finance Committee

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV08510627</a>	Invoice	12/23/2025	Utility Envelope	0.00	1,436.52	
	<a href="#">20-20-5306</a>		Office Supplies		478.84	
	<a href="#">30-30-5306</a>		Office Supplies		478.84	
	<a href="#">40-40-5306</a>		Office Supplies		478.84	
6176	ANGIE ROSE	12/04/2025	Regular	0.00	100.00	305584
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">11.22.25</a>	Invoice	12/01/2025	REFUND DEPOSIT COMMUNITY BUILDING	0.00	100.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	REFUND DEPOSIT COMMUNITY		100.00
4478	Anixter, Inc	12/18/2025	Virtual Payment	0.00	37,591.25	APA004426
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">6621834-00</a>	Invoice	12/15/2025	elbows for primary transformer connectio	0.00	639.30	
	<a href="#">20-20-5316</a>		Developer Expense - Mat	elbows for primary transformer		639.30
<a href="#">6621834-01</a>	Invoice	12/16/2025	wire & load break bushing for the Hill dev	0.00	36,951.95	
	<a href="#">20-20-5316</a>		Developer Expense - Mat	wire & load break bushing for th		36,951.95
1756	Arkansas Electric Cooperatives Inc	12/23/2025	Virtual Payment	0.00	17,826.84	APA004454
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">9000003381</a>	Invoice	12/23/2025	CIP Pole Replacement	0.00	17,826.84	
	<a href="#">20-20-5640</a>		System Improvement	CIP Pole Replacement		17,826.84
1135	BerganKDV Ltd	12/18/2025	Virtual Payment	0.00	4,800.00	APA004427
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">1272093</a>	Invoice	12/16/2025	2025 Financial Audit	0.00	4,800.00	
	<a href="#">10-10-5220</a>		Auditor Fees	2025 Financial Audit		677.36
	<a href="#">10-11-5220</a>		Auditor Fees	2025 Financial Audit		290.23
	<a href="#">20-20-5220</a>		Auditor Fees	2025 Financial Audit		1,535.50
	<a href="#">30-30-5220</a>		Auditor Fees	2025 Financial Audit		1,003.34
	<a href="#">40-40-5220</a>		Auditor Fees	2025 Financial Audit		1,003.34
	<a href="#">70-70-5220</a>		Auditor Fees	2025 Financial Audit		145.11
	<a href="#">80-80-5220</a>		Auditor Fees	2025 Financial Audit		145.12
7036	Big J's Auto	12/11/2025	Virtual Payment	0.00	97.28	APA004408
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">3052</a>	Invoice	12/09/2025	truck oil change 2017 Ford 250 vin.1044	0.00	97.28	
	<a href="#">40-40-5423</a>		Vehicle R & M	truck oil change 2017 Ford 250		97.28
7036	Big J's Auto	12/18/2025	Virtual Payment	0.00	273.68	APA004428
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">3338</a>	Invoice	12/12/2025	Oil change 2024 Ram Vin #2509	0.00	151.91	
	<a href="#">40-40-5423</a>		Vehicle R & M	Oil change 2024 Ram Vin #2509		151.91
<a href="#">3339</a>	Invoice	12/12/2025	Oil Change 2016 Ford Vin#9602	0.00	121.77	
	<a href="#">40-40-5423</a>		Vehicle R & M	Oil Change 2016 Ford Vin#9602		121.77
0069	Border States Electric Supply	12/04/2025	Virtual Payment	0.00	228.61	APA004396
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">931530027</a>	Invoice	12/03/2025	marking paint for locates	0.00	228.61	
	<a href="#">20-20-5342</a>		Missouri One Call	marking paint for locates		228.61
0069	Border States Electric Supply	12/18/2025	Virtual Payment	0.00	116.00	APA004429

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Vendor Number Payable #	Vendor Name Payable Type Account Number	Post Date	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
			Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
931599007	Invoice <a href="#">20-20-5182</a>	12/12/2025	safety glasses		0.00	116.00	
			Safety and Wellness Progr	safety glasses		116.00	
0069	Border States Electric Supply Payable Type Account Number	Post Date	12/23/2025	Virtual Payment	0.00	329.25	APA004455
			Payable Description	Item Description	Discount Amount	Payable Amount	
931670334	Invoice <a href="#">20-20-5312</a>	12/23/2025	wire connectors for inventory		0.00	329.25	
			Departmental Supplies	wire connectors for inventory		329.25	
6733	Capital One Public Financing Payable Type Account Number	Post Date	12/01/2025	Bank Draft	0.00	148,325.00	DFT0002035
			Payable Description	Item Description	Discount Amount	Payable Amount	
0015913965	Invoice <a href="#">20-20-5557</a> <a href="#">20-20-5640</a> <a href="#">30-30-5557</a> <a href="#">30-30-5640</a>	12/01/2025	6/1/25 - 12-1-25		0.00	148,325.00	
			2018 Series (AMI) Interes	2018 SERIES AMI - INTEREST		2,856.75	
7014	CARL SCARBOROUGH Payable Type Account Number	Post Date	12/23/2025	Virtual Payment	0.00	1,500.00	APA004456
			Payable Description	Item Description	Discount Amount	Payable Amount	
442	Invoice <a href="#">10-12-5202</a>	12/22/2025	Municipal Judicial Service Oct & Dec 2025		0.00	1,500.00	
			Attorney Fees - Municipal	Municipal Judicial Service Oct &		1,500.00	
4585	Caterpillar Financial Service Corp Payable Type Account Number	Post Date	12/04/2025	Virtual Payment	0.00	9,303.14	APA004397
			Payable Description	Item Description	Discount Amount	Payable Amount	
37781469	Invoice <a href="#">80-80-5407</a>	12/04/2025	Paver Lease Payment - 001-70084555		0.00	6,057.99	
			Equipment Rentals / Oper	Paver Lease Payment - 001-700		6,057.99	
37783211	Invoice <a href="#">80-80-5407</a>	12/04/2025	Roller Lease Payment - 001-70084559		0.00	3,245.15	
			Equipment Rentals / Oper	Roller Lease Payment		3,245.15	
1175	Christina Collier Payable Type Account Number	Post Date	12/23/2025	Regular	0.00	100.00	305598
			Payable Description	Item Description	Discount Amount	Payable Amount	
12.21.25	Invoice <a href="#">10-2201</a>	12/22/2025	Community Building Deposit Refund 12/2		0.00	100.00	
			Community Bldg Deposits	Community Building Deposit Ref		100.00	
0033	City of Odessa Payable Type Account Number	Post Date	12/15/2025	Bank Draft	0.00	11,153.52	DFT0002070
			Payable Description	Item Description	Discount Amount	Payable Amount	
10.13.25-11.12.2	Invoice <a href="#">10-10-5303</a> <a href="#">10-11-5303</a> <a href="#">10-14-5303</a> <a href="#">10-16-5303</a> <a href="#">20-20-5303</a> <a href="#">30-30-5303</a> <a href="#">40-40-5303</a>	12/15/2025	Utilities		0.00	11,153.52	
			Electricity/Water	Utilities - City Hall		755.41	
			Electricity/Water	Utilities - Police		504.00	
			Electricity/Water	Utilities - Street		1,256.27	
			Electricity/Water	Utilities - Community Building		320.99	
			Electricity/Water	Utilities - Electric		1,063.46	
			Electricity / Water	Utilities - Water		6,508.50	
			Electricity / Water	Utilities - Wastewater		744.89	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
2712	Comcast	12/06/2025	Bank Draft	0.00	1,262.58	DFT0002048
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">111625 121525</a>	Invoice	12/06/2025	Internet Connection Fees	0.00	1,262.58	
	<a href="#">10-10-5302</a>		Internet Access	Internet Connection Fees	380.42	
	<a href="#">10-11-5302</a>		Internet Access	Internet Connection Fees	300.52	
	<a href="#">20-20-5302</a>		Internet Access	Internet Connection Fees	200.53	
	<a href="#">30-30-5302</a>		Internet Access	Internet Connection Fees	200.53	
	<a href="#">50-50-5302</a>		Internet Access	Internet Connection Fees	180.58	
0161	Core & Main	12/18/2025	Virtual Payment	0.00	1,028.45	APA004430
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0023502</a>	Invoice	12/17/2025	lab tsetting supplies	0.00	426.89	
	<a href="#">40-40-5312</a>		Departmental Supplies	lab tsetting supplies	426.89	
<a href="#">Y113074</a>	Invoice	12/17/2025	repair clamp 4" pipe	0.00	601.56	
	<a href="#">30-30-5312</a>		Departmental Supplies	repair clamp 4" pipe	601.56	
1167	COURTNEY ADAMS	12/11/2025	Regular	0.00	200.00	305588
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">Refund 12.5.25</a>	Invoice	12/10/2025	Refund-Community Building Deposit & Re	0.00	200.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	Refund-Community Building De	100.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	Refund-Community Building Re	100.00	
1541	Cummins Sales and Service	12/23/2025	Virtual Payment	0.00	4,519.65	APA004457
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">H9-251273961</a>	Invoice	12/22/2025	Fuel polishing for 1390 Gallon Tank 12/15	0.00	4,519.65	
	<a href="#">40-40-5421</a>		Equipment R & M - N Pla	Fuel polishing for 1390 Gallon T	4,519.65	
1173	Dwayne McNeal	12/18/2025	Regular	0.00	485.00	305593
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">Deposit Refund</a>	Invoice	12/17/2025	Landlord Utility Refund Deposit	0.00	485.00	
	<a href="#">10-10-5540</a>		Misc Non-Operating Expe	Landlord Utility Refund Deposit	485.00	
6215	Ed Roehr Safety Products	12/04/2025	Virtual Payment	0.00	233.48	APA004398
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">551439</a>	Invoice	12/03/2025	emergency lights for new vehicle & blue s	0.00	233.48	
	<a href="#">10-11-5423</a>		Vehicle R & M	emergency lights for new vehicl	233.48	
0072	Empire Electric Services & Technologies	12/11/2025	Virtual Payment	0.00	1,443.00	APA004409
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">6462</a>	Invoice	12/04/2025	SE Plant North Drum Filer, replace motor	0.00	1,443.00	
	<a href="#">40-40-5422</a>		Equipment R & M - S Plan	SE Plant North Drum Filer, repla	1,443.00	
0072	Empire Electric Services & Technologies	12/18/2025	Virtual Payment	0.00	17,885.00	APA004431
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">6474</a>	Invoice	12/16/2025	Breaker troubleshoot prior to repair	0.00	910.00	
	<a href="#">40-40-5422</a>		Equipment R & M - S Plan	Breaker troubleshoot prior to re	910.00	
<a href="#">6475</a>	Invoice	12/16/2025	Break drive unit at SE plant	0.00	5,655.00	
	<a href="#">40-40-5422</a>		Equipment R & M - S Plan	Break drive unit at SE plant	5,655.00	
<a href="#">6476</a>	Invoice	12/16/2025	New Breaker at SE plant	0.00	11,320.00	
	<a href="#">40-40-5422</a>		Equipment R & M - S Plan	New Breaker at SE plant	11,320.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1545	Evergy	12/23/2025	Virtual Payment	0.00	128.36	APA004458
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">11.11.25-12.14-2</a>	Invoice	12/23/2025	11/11/25-12/14/25 - 6780 Golden Belt Rd	0.00	128.36	
	<a href="#">30-30-5303</a>		Electricity / Water	11/11/25-12/14/25 - 6780 Gold		128.36
3941	Family Support Payment Center	12/11/2025	Bank Draft	0.00	230.77	DFT0002039
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0002421</a>	Invoice	12/11/2025	Alewine 61771722	0.00	230.77	
	<a href="#">30-2109</a>		GARNISHMENT	Alewine 61771722		230.77
3941	Family Support Payment Center	12/23/2025	Bank Draft	0.00	230.77	DFT0002051
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0002430</a>	Invoice	12/23/2025	Alewine 61771722	0.00	230.77	
	<a href="#">30-2109</a>		GARNISHMENT	Alewine 61771722		230.77
0043	Feldmans #237	12/18/2025	Virtual Payment	0.00	420.10	APA004432
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">234261</a>	Invoice	12/17/2025	clothing for Eric & Brandon, shop gloves	0.00	285.43	
	<a href="#">30-30-5180</a>		Uniforms & Gear	clothing for Eric & Brandon, sho		285.43
	<a href="#">C45785</a>	12/17/2025	clothing	0.00	134.67	
			Uniforms & Gear	clothing		134.67
8124	First Responder Outfitters-CAR	12/18/2025	Regular	0.00	1,948.00	305594
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">189555-1</a>	Invoice	12/17/2025	replacement armar/Summitt,new armar/	0.00	1,948.00	
	<a href="#">10-11-5180</a>		Uniforms & Gear	replacement armar/Summitt,ne		1,948.00
1168	FRITZE WAZKE	12/11/2025	Regular	0.00	250.00	305589
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">REFUND 12.6.25</a>	Invoice	12/10/2025	Refund-Community Deposit & Rental 12/	0.00	250.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	Refund-Community Deposit 12/		100.00
	<a href="#">10-2201</a>		Community Bldg Deposits	Refund-Community Rental 12/6		150.00
4601	Gash Plumbing LLC	12/18/2025	Virtual Payment	0.00	400.00	APA004433
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">16622</a>	Invoice	12/16/2025	601 W Main-attempt to clear main sewer	0.00	400.00	
	<a href="#">10-16-5425</a>		Building R & M	601 W Main-attempt to clear m		400.00
7010	GFI Digital	12/11/2025	Virtual Payment	0.00	9.47	APA004410
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">3382489</a>	Invoice	12/10/2025	contract overage charge for 11/9/25-12/8	0.00	9.47	
	<a href="#">30-30-5403</a>		Computer Expense	contract overage charge for 11/		9.47
7010	GFI Digital	12/18/2025	Virtual Payment	0.00	668.72	APA004434
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">3385229</a>	Invoice	12/16/2025	11/1/25-11/30/25 copier rental	0.00	668.72	
	<a href="#">10-10-5404</a>		Copy Machine	11/1/25-11/30/25 copier rental		586.38
	<a href="#">10-11-5404</a>		Copy Machine	11/1/25-11/30/25 copier rental		51.55
	<a href="#">20-20-5403</a>		Computer Expense	11/1/25-11/30/25 copier rental		30.79

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
7007	Gibbs Technology Leasing Corporation	12/11/2025	Virtual Payment	0.00	551.29	APA004411
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">254682</a>	Invoice	12/09/2025	copier lease - November 2025	0.00	444.02	
	<a href="#">10-10-5404</a>		Copy Machine		211.68	
	<a href="#">10-10-5404</a>		Copy Machine		139.16	
	<a href="#">10-11-5404</a>		Copy Machine		46.59	
	<a href="#">20-20-5403</a>		Computer Expense		46.59	
<a href="#">255423</a>	Invoice	12/10/2025	12/9/25-1/8/26 Water Plant	0.00	107.27	
	<a href="#">30-30-5403</a>		Computer Expense	12/9/25-1/8/26 Water Plant	107.27	
6753	GLOBAL PAYMENTS DIRECT	12/10/2025	Bank Draft	0.00	20,182.60	DFT0002046
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">11.30.25</a>	Invoice	12/10/2025	Credit Card Process Fees November 2025	0.00	20,182.60	
	<a href="#">10-10-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	168.40	
	<a href="#">20-20-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	6,569.62	
	<a href="#">20-20-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	101.79	
	<a href="#">30-30-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	6,569.62	
	<a href="#">30-30-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	101.78	
	<a href="#">40-40-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	6,569.61	
	<a href="#">40-40-5236</a>		Credit Card Processing Ex	Credit Card Process Fees Novem	101.78	
6704	GRAYBAR ELECTRIC COMPANY INC	12/18/2025	Virtual Payment	0.00	896.25	APA004435
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">9351334121</a>	Invoice	12/16/2025	arrester for inventory	0.00	896.25	
	<a href="#">20-20-5312</a>		Departmental Supplies	arrester for inventory	896.25	
6328	HD GRAPHICS AND APPAREL, LLC	12/18/2025	Regular	0.00	15.00	305595
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">001079</a>	Invoice	12/17/2025	custom embroidery on Kyle's coat	0.00	15.00	
	<a href="#">10-21-5180</a>		Uniforms & Gear	custom embroidery on Kyle's co	15.00	
6328	HD GRAPHICS AND APPAREL, LLC	12/18/2025	Regular	0.00	7,320.00	305596
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">001068</a>	Invoice	12/17/2025	2025 Basketball Jerseys and shirts	0.00	7,320.00	
	<a href="#">50-52-5353</a>		Youth Program Expense	2025 Basketball Jerseys and shir	7,320.00	
1001	Institute for Building Technology and Safety	12/04/2025	Virtual Payment	0.00	3,010.00	APA004399
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">KCU-ODES-1025</a>	Invoice	12/03/2025	IBTS Service - October 2025	0.00	3,010.00	
	<a href="#">10-17-5225</a>		Other Professional Servic	IBTS Service - October 2025	3,010.00	
1174	Jessica Carney	12/23/2025	Regular	0.00	100.00	305599
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">12.19.25</a>	Invoice	12/22/2025	Community Building Deposit Refund 12/1	0.00	100.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	Community Building Deposit Ref	100.00	
4468	K & M Tire, Inc	12/18/2025	Virtual Payment	0.00	654.00	APA004436
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">590449517</a>	Invoice	12/17/2025	2 tires for Ram Bucket truck #542-4	0.00	654.00	
	<a href="#">20-20-5423</a>		Vehicle R & M	2 tires for Ram Bucket truck #54	654.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1804	Key Equipment & Supply	12/11/2025	Virtual Payment	0.00	684.95	APA004412
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">KC219758</a>	Invoice	12/04/2025	repair parts for sewer cam	0.00	684.95	
	<a href="#">40-40-5312</a>		Departmental Supplies	684.95		
0040	Lafayette County Sheriff	12/18/2025	Virtual Payment	0.00	300.00	APA004437
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">IV25-01386</a>	Invoice	12/16/2025	Caleb Meek11/12-14/2025 Dominick Call	0.00	300.00	
	<a href="#">10-11-5336</a>		Incarceration Expenses	300.00		
4647	Lafayette County	12/23/2025	Regular	0.00	304.00	305600
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">Cheyenne Klink</a>	Invoice	12/22/2025	Chayenne Brown-Klink 70434226 12/20/	0.00	145.00	
	<a href="#">10-2204</a>		Bonds Payable - Other Jur	145.00		
<a href="#">Christian Dodd</a>	Invoice	12/22/2025	Christian Dodd - 231020383 12/20/25	0.00	159.00	
	<a href="#">10-2204</a>		Bonds Payable - Other Jur	159.00		
1036	LAFAYETTE ROD AND GUN CLUB	12/18/2025	Virtual Payment	0.00	600.00	APA004438
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">25-01</a>	Invoice	12/16/2025	7/2,8/11,9/30,11/5 Range Rental	0.00	600.00	
	<a href="#">10-11-5181</a>		Training/Seminars	600.00		
6770	LAUBER AND ASSOCIATES MUNICIPAL LAW LLC	12/11/2025	Virtual Payment	0.00	7,071.50	APA004413
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">31829</a>	Invoice	12/09/2025	City Prosecutor November 2025	0.00	3,102.50	
	<a href="#">10-11-5201</a>		Attorney Fees - Prosecuto	3,102.50		
<a href="#">31830</a>	Invoice	12/09/2025	City Attorney Novmeber 2025	0.00	3,780.00	
	<a href="#">10-10-5200</a>		Attorney Fees	3,600.00		
	<a href="#">10-17-5200</a>		Attorney Fees	180.00		
<a href="#">31831</a>	Invoice	12/09/2025	Economic Development November 2025	0.00	189.00	
	<a href="#">10-10-5207</a>		Attorney Fees - Eco Devo	189.00		

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
3776	Lincoln National Life	12/31/2025	Bank Draft	0.00	1,565.76	DFT0002040
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0002422</a>	Invoice	12/11/2025	Lincoln National		0.00	1,565.76
	<a href="#">10-2101</a>		A/P Life/Disability	STD Ins Premiums	572.26	
	<a href="#">10-2101</a>		A/P Life/Disability	LTD Ins Premiums	304.45	
	<a href="#">10-2101</a>		A/P Life/Disability	AD&D	29.25	
	<a href="#">10-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	138.94	
	<a href="#">20-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	19.00	
	<a href="#">20-2101</a>		A/P Life/Disability	STD Ins Premiums	84.02	
	<a href="#">20-2101</a>		A/P Life/Disability	LTD Ins Premiums	44.71	
	<a href="#">20-2101</a>		A/P Life/Disability	Riley Pfannenstiel Elec Dept	-33.69	
	<a href="#">20-2101</a>		A/P Life/Disability	AD&D	4.00	
	<a href="#">30-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	17.81	
	<a href="#">30-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	2.38	
	<a href="#">30-2101</a>		A/P Life/Disability	LTD Ins Premiums	48.76	
	<a href="#">30-2101</a>		A/P Life/Disability	AD&D	4.25	
	<a href="#">30-2101</a>		A/P Life/Disability	STD Ins Premiums	91.64	
	<a href="#">40-2101</a>		A/P Life/Disability	LTD Ins Premiums	47.21	
	<a href="#">40-2101</a>		A/P Life/Disability	AD&D	5.00	
	<a href="#">40-2101</a>		A/P Life/Disability	STD Ins Premiums	88.76	
	<a href="#">40-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	23.75	
	<a href="#">50-2101</a>		A/P Life/Disability	Life Insurance/STD/LTD	9.50	
	<a href="#">50-2101</a>		A/P Life/Disability	STD Ins Premiums	40.32	
	<a href="#">50-2101</a>		A/P Life/Disability	LTD Ins Premiums	21.44	
	<a href="#">50-2101</a>		A/P Life/Disability	AD&D	2.00	
1165	LINDA BOWLIN	12/04/2025	Regular	0.00	100.00	305585
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">11.28.25</a>	Invoice	12/01/2025	DEPOSIT REFUND COMMUNITY BUILDING	0.00	100.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	DEPOSIT REFUND COMMUNITY	100.00	
3548	Logan Seals	12/11/2025	Virtual Payment	0.00	750.00	APA004414
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">1919</a>	Invoice	12/04/2025	upgrade network eqquipment, new locati	0.00	750.00	
	<a href="#">20-20-5226</a>		Contract Labor	upgrade network equipment,	750.00	
1172	Midwest Injection, Inc	12/18/2025	Virtual Payment	0.00	154,669.45	APA004439
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">2980</a>	Invoice	12/16/2025	Lime sludge removal & Land application	0.00	154,669.45	
	<a href="#">30-30-5636</a>		Plant Improvement	Lime sludge removal & Land ap	154,669.45	

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Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
6052	Midwest Public Risk	12/31/2025	Bank Draft	0.00	26,956.00	DFT0002042
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0002424</a>	Invoice	12/11/2025	Dental Insurance	0.00	26,956.00	
	<a href="#">10-2102</a>		A/P Health	COPAY1500	3,380.00	
	<a href="#">10-2102</a>		A/P Health	INO 2	4,561.76	
	<a href="#">10-2102</a>		A/P Health	QHDHP1650	5,330.00	
	<a href="#">10-2103</a>		A/P Dental	Dental Insurance	2,101.00	
	<a href="#">10-2104</a>		A/P Vision	Vision Insurance	441.50	
	<a href="#">20-2102</a>		A/P Health	COPAY1500	946.00	
	<a href="#">20-2102</a>		A/P Health	QHDHP1650	1,260.00	
	<a href="#">20-2103</a>		A/P Dental	Dental Insurance	194.00	
	<a href="#">20-2104</a>		A/P Vision	Vision Insurance	52.00	
	<a href="#">30-2102</a>		A/P Health	INO 2	2,337.24	
	<a href="#">30-2102</a>		A/P Health	QHDHP1650	1,262.00	
	<a href="#">30-2103</a>		A/P Dental	Dental Insurance	437.00	
	<a href="#">30-2104</a>		A/P Vision	Vision Insurance	72.50	
	<a href="#">40-2102</a>		A/P Health	INO 2	1,038.00	
	<a href="#">40-2102</a>		A/P Health	COPAY1500	811.00	
	<a href="#">40-2102</a>		A/P Health	QHDHP1650	572.00	
	<a href="#">40-2103</a>		A/P Dental	Dental Insurance	344.00	
	<a href="#">40-2104</a>		A/P Vision	Vision Insurance	72.00	
	<a href="#">50-2102</a>		A/P Health	COPAY1500	946.00	
	<a href="#">50-2102</a>		A/P Health	QHDHP1650	574.00	
	<a href="#">50-2103</a>		A/P Dental	Dental Insurance	184.00	
	<a href="#">50-2104</a>		A/P Vision	Vision Insurance	40.00	
6052	Midwest Public Risk	12/31/2025	Bank Draft	0.00	23,018.00	DFT0002053
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">INV0002432</a>	Invoice	12/23/2025	Midwest Public Risk	0.00	23,018.00	
	<a href="#">10-2102</a>		A/P Health	QHDHP1650	5,330.00	
	<a href="#">10-2102</a>		A/P Health	INO 2	4,561.76	
	<a href="#">10-2102</a>		A/P Health	COPAY1500	3,380.00	
	<a href="#">20-2102</a>		A/P Health	QHDHP1650	1,260.00	
	<a href="#">20-2102</a>		A/P Health	COPAY1500	946.00	
	<a href="#">30-2102</a>		A/P Health	QHDHP1650	1,262.00	
	<a href="#">30-2102</a>		A/P Health	INO 2	2,337.24	
	<a href="#">40-2102</a>		A/P Health	QHDHP1650	572.00	
	<a href="#">40-2102</a>		A/P Health	INO 2	1,038.00	
	<a href="#">40-2102</a>		A/P Health	COPAY1500	811.00	
	<a href="#">50-2102</a>		A/P Health	QHDHP1650	574.00	
	<a href="#">50-2102</a>		A/P Health	COPAY1500	946.00	
6056	Missouri Association of Municipal Utilities	12/19/2025	Bank Draft	0.00	14,779.78	DFT0002036
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">12.19.25</a>	Invoice	12/01/2025	Aquatic Center Lease Payment #208 12/1	0.00	14,779.78	
	<a href="#">50-51-5619</a>		Lease Payment - Principal	Aquatic Center Lease Payment #	13,000.00	
	<a href="#">50-51-5620</a>		Lease Payment - Interest	Aquatic Center Lease Payment #	1,359.63	
	<a href="#">50-51-5620</a>		Lease Payment - Interest	Aquatic Center Lease Payment #	-121.10	
	<a href="#">50-51-5621</a>		Lease Payment - Fees	Aquatic Center Lease Payment #	541.25	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0171	Missouri Department of Revenue	12/31/2025	Bank Draft	0.00	3,061.00	DFT0002044
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002426</a>	Invoice	12/11/2025	State Withholding	0.00	3,061.00	
	<a href="#">10-2006</a>		A/P - State Withholdings	State Withholding	1,853.75	
	<a href="#">20-2006</a>		A/P - State Withholdings	State Withholding	410.00	
	<a href="#">30-2006</a>		A/P - State Withholdings	State Withholding	338.25	
	<a href="#">40-2006</a>		A/P - State Withholdings	State Withholding	334.00	
	<a href="#">50-2006</a>		A/P - State Withholdings	State Withholding	125.00	
0171	Missouri Department of Revenue	12/31/2025	Bank Draft	0.00	3,137.50	DFT0002055
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002434</a>	Invoice	12/23/2025	State Withholding	0.00	3,137.50	
	<a href="#">10-10-5540</a>		Misc Non-Operating Expe	State Withholding - Processing F	0.50	
	<a href="#">10-2006</a>		A/P - State Withholdings	State Withholding	1,885.76	
	<a href="#">20-2006</a>		A/P - State Withholdings	State Withholding	520.00	
	<a href="#">30-2006</a>		A/P - State Withholdings	State Withholding	294.24	
	<a href="#">40-2006</a>		A/P - State Withholdings	State Withholding	309.00	
	<a href="#">50-2006</a>		A/P - State Withholdings	State Withholding	128.00	
0172	Missouri Department of Revenue	12/04/2025	Regular	0.00	10,150.19	305586
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">11.30.2025</a>	Invoice	12/04/2025	November 2025 Sales Tax Return	0.00	10,150.19	
	<a href="#">20-20-4812</a>		Tax Credit Income	November 2025 Sales Tax Retur	-176.65	
	<a href="#">20-2301</a>		Accrued Sales Tax	November 2025 Sales Tax Retur	8,832.39	
	<a href="#">30-2301</a>		Accrued Sales Tax	November 2025 Sales Tax Retur	1,524.95	
	<a href="#">30-30-4812</a>		Tax Credit Income	November 2025 Sales Tax Retur	-30.50	
1171	Missouri Department of Transportation	12/18/2025	Regular	0.00	43,720.00	305597
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">I-70 project</a>	Invoice	12/17/2025	2 Barrier Walls - Johnson Dr & Route 131	0.00	43,720.00	
	<a href="#">10-10-5540</a>		Misc Non-Operating Expe	2 Barrier Walls - Johnson Dr & R	43,720.00	
1145	Missouri Economic Development Council	12/23/2025	Virtual Payment	0.00	500.00	APA004459
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV001476</a>	Invoice	12/22/2025	2026 Economic Member Registration Davi	0.00	500.00	
	<a href="#">10-10-5503</a>		Economic Development	2026 Economic Member Registr	500.00	
3137	Missouri Joint Municipal Electric Utility Commis	12/11/2025	Virtual Payment	0.00	352,322.25	APA004415
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">26681</a>	Invoice	12/09/2025	MOPEP Service for November 2025	0.00	352,322.25	
	<a href="#">20-20-5248</a>		Purchased Power	MOPEP Service for November 2	302,880.25	
	<a href="#">20-20-5249</a>		Transmission Service	MOPEP Service for November 2	49,442.00	
0090	Missouri Lagers	12/31/2025	Bank Draft	0.00	9,131.92	DFT0002043
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002425</a>	Invoice	12/11/2025	Missouri Lagers	0.00	9,131.92	
	<a href="#">10-2100</a>		A/P Lagers	Missouri Lagers - General	2,718.72	
	<a href="#">10-2100</a>		A/P Lagers	Missouri Lagers - Police	2,570.80	
	<a href="#">20-2100</a>		A/P Lagers	Missouri Lagers - General	1,133.62	
	<a href="#">30-2100</a>		A/P Lagers	Missouri Lagers - General	1,118.46	
	<a href="#">40-2100</a>		A/P Lagers	Missouri Lagers - General	1,118.04	
	<a href="#">50-2100</a>		A/P Lagers	Missouri Lagers - General	472.28	
0090	Missouri Lagers	12/31/2025	Bank Draft	0.00	9,372.70	DFT0002054

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Vendor Number Payable #	Vendor Name Payable Type Account Number	Post Date	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
			Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name			Distribution Amount	
<a href="#">INV0002433</a>	Invoice <a href="#">10-2100</a> <a href="#">10-2100</a> <a href="#">10-2100</a> <a href="#">20-2100</a> <a href="#">30-2100</a> <a href="#">40-2100</a> <a href="#">50-2100</a>	12/23/2025	Missouri Lagers A/P Lagers A/P Lagers A/P Lagers A/P Lagers A/P Lagers A/P Lagers A/P Lagers	Missouri Lagers - General Missouri Lagers - Police Missouri Lagers - General Missouri Lagers - General	0.00	9,372.70 2,679.71 2,699.31 -0.05 1,417.75 1,031.78 1,071.92 472.28	
0091  <a href="#">11.24.25</a>	Missouri Municipal League  Invoice <a href="#">10-10-5400</a>	12/04/2025	Virtual Payment 2026-2027 Membership10510602 Dues/Subscriptions	2026-2027 Membership105106	0.00	1,662.09 1,152.09	APA004400
<a href="#">16460</a> <a href="#">16461</a> <a href="#">16462</a>	Invoice <a href="#">10-10-5181</a>  Invoice <a href="#">10-10-5181</a>  Invoice <a href="#">10-10-5181</a>	12/03/2025	Barner, 2026 Legislative Conference Training/Seminars	Barner, 2026 Legislative Conference Barner, 2026 Legislative Conference	0.00	170.00 170.00	
6327  <a href="#">16040424</a>	MUDDY BOOTS, INC  Payable Type Account Number Invoice <a href="#">40-40-5312</a>	12/11/2025	Virtual Payment Gorilla tape Departmental Supplies	Gorilla tape Gorilla tape	0.00	6.99 6.99	APA004416
6327  <a href="#">16036642</a> <a href="#">16039289</a> <a href="#">16039375</a> <a href="#">16039528</a> <a href="#">16040467</a> <a href="#">16041636</a> <a href="#">16041706</a> <a href="#">16042234</a>	MUDDY BOOTS, INC  Payable Type Account Number Invoice <a href="#">30-30-5312</a>  Invoice <a href="#">30-30-5312</a>  Invoice <a href="#">30-30-5312</a>  Invoice <a href="#">10-14-5423</a>  Invoice <a href="#">10-21-5402</a>  Invoice <a href="#">30-30-5312</a>  Invoice <a href="#">10-14-5312</a>  Invoice <a href="#">20-20-5312</a>	12/18/2025 12/17/2025 12/17/2025 12/17/2025 12/17/2025 12/17/2025 12/17/2025 12/17/2025	Virtual Payment water issue clamps Departmental Supplies insulate meters Departmental Supplies insulate meters cords for trucks to plug in Vehicle R & M shovel Tools/Small Equipment community building bathrooms Departmental Supplies wayfair signs Departmental Supplies electric vinyl tape for marking phases (col Departmental Supplies	water issue clamps water issue clamps insulate meters insulate meters cords for trucks to plug in cords for trucks to plug in shovel shovel community building bathrooms community building bathrooms wayfair signs wayfair signs electric vinyl tape for marking phases (col electric vinyl tape for marking p	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	483.15 2.99 130.96 130.96 158.97 158.97 139.97 22.99 12.99 6.49 6.49 7.79 7.79	APA004440 2.99 130.96 130.96 158.97 158.97 139.97 22.99 12.99 6.49 6.49 7.79 7.79
6327  <a href="#">16041717</a> <a href="#">16041861</a>	MUDDY BOOTS, INC  Payable Type Account Number Invoice <a href="#">10-16-5425</a>  Invoice <a href="#">10-16-5425</a>	12/23/2025	Virtual Payment Dais-Judge Bench at Community Building Building R & M	Dais-Judge Bench at Community Building Dais-Judge Bench at Community	0.00	68.74 48.75 48.75	APA004460

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0143	Murphy Tractor & Equipment Co. Inc.	12/23/2025	Virtual Payment	0.00	520.00	APA004461
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">2577676</a>	Invoice	12/22/2025	2/14/25-12/14/25 Excavator Lease	0.00	520.00	
	<a href="#">80-80-5407</a>		Equipment Rentals / Oper	2/14/25-12/14/25 Excavator Le		520.00
1221	Napa Auto Parts Odessa	12/18/2025	Virtual Payment	0.00	2,747.86	APA004441
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">243693</a>	Invoice	12/17/2025	oil filter, air filter, fuel filter,oil,fleet plus	0.00	823.52	
	<a href="#">10-14-5421</a>		Equipment R & M	oil filter, air filter, fuel filter,oil,fl		823.52
<a href="#">243694</a>	Invoice	12/17/2025	dump truck hydraulic filter	0.00	243.60	
	<a href="#">10-14-5421</a>		Equipment R & M	dump truck hydraulic filter		243.60
<a href="#">243712</a>	Invoice	12/17/2025	dump truck air filter, oil filter	0.00	194.51	
	<a href="#">10-14-5421</a>		Equipment R & M	dump truck air filter, oil filter		194.51
<a href="#">243713</a>	Invoice	12/17/2025	fuel filter dump truck	0.00	151.42	
	<a href="#">10-14-5421</a>		Equipment R & M	fuel filter dump truck		151.42
<a href="#">243768</a>	Invoice	12/17/2025	oil filter, fuel filter	0.00	297.82	
	<a href="#">10-14-5421</a>		Equipment R & M	oil filter, fuel filter		297.82
<a href="#">243772</a>	Invoice	12/17/2025	Donaldson Engie Air Filter X2	0.00	640.28	
	<a href="#">10-14-5421</a>		Equipment R & M	Donaldson Engie Air Filter X2		640.28
<a href="#">243785</a>	Invoice	12/17/2025	fuel filter	0.00	23.08	
	<a href="#">10-14-5421</a>		Equipment R & M	fuel filter		23.08
<a href="#">243789</a>	Invoice	12/17/2025	fuel filter	0.00	77.87	
	<a href="#">10-14-5421</a>		Equipment R & M	fuel filter		77.87
<a href="#">244536</a>	Invoice	12/17/2025	hose fittings - service truck	0.00	295.76	
	<a href="#">10-14-5421</a>		Equipment R & M	hose fittings - service truck		295.76
1164	NATASHA MILLER	12/04/2025	Regular	0.00	100.00	305587
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">11.27.25</a>	Invoice	12/01/2025	REFUND DEPOSIT COMMUNITY BUILDING	0.00	100.00	
	<a href="#">10-2201</a>		Community Bldg Deposits	REFUND DEPOSIT COMMUNITY		100.00
7102	NAVIGATE BUILDING SOLUTIONS	12/04/2025	Virtual Payment	0.00	971.88	APA004401
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">2512066</a>	Invoice	12/03/2025	Construction Engineering RFQ - T&M	0.00	971.88	
	<a href="#">10-10-5225</a>		Other Professional Servic	Construction Engineering RFQ -		971.88
4266	Nuts & Bolts	12/11/2025	Virtual Payment	0.00	124.83	APA004417
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">17445/0</a>	Invoice	12/09/2025	female disconnect, wire, gloves	0.00	90.85	
	<a href="#">40-40-5312</a>		Departmental Supplies	female disconnect, wire, gloves		90.85
<a href="#">17448/0</a>	Invoice	12/09/2025	Spray Adhesive	0.00	33.98	
	<a href="#">40-40-5312</a>		Departmental Supplies	Spray Adhesive		33.98
4266	Nuts & Bolts	12/18/2025	Virtual Payment	0.00	243.51	APA004442
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">17446/0</a>	Invoice	12/17/2025	heater for bathroom street shed	0.00	32.99	
	<a href="#">10-14-5312</a>		Departmental Supplies	heater for bathroom street shed		32.99
<a href="#">17462/0</a>	Invoice	12/16/2025	bar screen parts	0.00	49.03	
	<a href="#">40-40-5312</a>		Departmental Supplies	bar screen parts		49.03
<a href="#">17476/0</a>	Invoice	12/16/2025	sewer line repair at Community Building	0.00	157.51	
	<a href="#">40-40-5312</a>		Departmental Supplies	sewer line repair at Community		157.51

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
<a href="#">17487/0</a>	Invoice <a href="#">10-10-5312</a>	12/15/2025	keys for Community Building Departmental Supplies	0.00	3.98	
4266	Nuts & Bolts	12/23/2025	Virtual Payment	0.00	13.99	APA004462
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">17500/O</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">40-40-5422</a>	12/22/2025	Flapper to fix toilet repair Equipment R & M - S Plan	0.00	13.99	
			Flapper to fix toilet repair	13.99		
0402	Odessa Chamber of Commerce	12/04/2025	Virtual Payment	0.00	36.00	APA004402
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">827</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">10-10-5500</a>	12/03/2025	November Luncheon Fee Meeting Expense	0.00	36.00	
			November Luncheon Fee	36.00		
0743	Odessa Heating & Cooling	12/18/2025	Virtual Payment	0.00	120.00	APA004443
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">29089</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">10-10-5425</a>	12/16/2025	furnace check 12/4/25 City Hall Building R & M	0.00	120.00	
			furnace check 12/4/25 City Hall	120.00		
3367	Odessa Winsupply	12/18/2025	Virtual Payment	0.00	147.61	APA004444
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">406162 01</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">10-16-5425</a>	12/16/2025	parts for Community Building sewer line Building R & M	0.00	102.79	
			parts for Community Building se	102.79		
<a href="#">406164 01</a>	Invoice <a href="#">10-16-5425</a>	12/16/2025	parts for Community Building sewer Building R & M	0.00	44.82	
			parts for Community Building se	44.82		
1971	O'Reilly Auto Parts	12/04/2025	Virtual Payment	0.00	28.78	APA004403
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">0269-482827</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">10-11-5423</a>	12/03/2025	wiper blades Vehicle R & M	0.00	28.78	
			wiper blades	28.78		
1971	O'Reilly Auto Parts	12/11/2025	Virtual Payment	0.00	45.80	APA004418
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">0269-483092</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">40-40-5423</a>	12/04/2025	Jetter truck def fluid Vehicle R & M	0.00	45.80	
			Jetter truck def fluid	45.80		
1971	O'Reilly Auto Parts	12/18/2025	Virtual Payment	0.00	89.21	APA004445
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">0269-482287</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">10-14-5312</a>	12/17/2025	glass cleaner Departmental Supplies	0.00	11.98	
			glass cleaner	11.98		
<a href="#">0269-482958</a>	Invoice <a href="#">10-14-5423</a>	12/17/2025	snow plow pickup adapter Vehicle R & M	0.00	3.99	
			snow plow pickup adapter	3.99		
<a href="#">0269-484112</a>	Invoice <a href="#">40-40-5312</a>	12/16/2025	work gloves Departmental Supplies	0.00	26.99	
			work gloves	26.99		
<a href="#">0269-484545</a>	Invoice <a href="#">40-40-5423</a>	12/17/2025	snow plow repair Vehicle R & M	0.00	46.25	
			snow plow repair	46.25		
1162	OSAGE RIDGE LLC	12/04/2025	Virtual Payment	0.00	13,000.00	APA004404
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">1st Payment</a>	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice <a href="#">20-20-5636</a>	11/26/2025	1st payment of Roofing @ 900 W Dryden Plant Improvement	0.00	13,000.00	
			1st payment of Roofing @ 900	13,000.00		

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
2313	Pace Analytical Services	12/11/2025	Virtual Payment	0.00	823.00	APA004419
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">2560238296</a>	Invoice	12/04/2025	lab testing NW 11/13/25	0.00	284.00	
	<a href="#">40-40-5337</a>		Laboratory Fees	lab testing NW 11/13/25		284.00
<a href="#">2560238755</a>	Invoice	12/04/2025	lab testing SE 11/13/25	0.00	539.00	
	<a href="#">40-40-5337</a>		Laboratory Fees	lab testing SE 11/13/25		539.00
6703	Parsons Electric	12/18/2025	Virtual Payment	0.00	700.00	APA004446
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">251212</a>	Invoice	12/16/2025	New Vehicle Equipment installation	0.00	700.00	
	<a href="#">10-11-5423</a>		Vehicle R & M	New Vehicle Equipment installa		700.00
1139	PAYPOINT HR, LLC	12/23/2025	Virtual Payment	0.00	15,000.00	APA004463
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">Odessa 03</a>	Invoice	12/22/2025	11/9/25-12/19/25 Job Analysis & Comp St	0.00	15,000.00	
	<a href="#">70-70-5699</a>		ADMINISTRATION CIP	11/9/25-12/19/25 Job Analysis		15,000.00
1166	Peddicord Law LLC	12/11/2025	Regular	0.00	60.00	305590
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">Refund</a>	Invoice	12/10/2025	Business License Refund	0.00	60.00	
	<a href="#">10-10-5540</a>		Misc Non-Operating Expe	Business License Refund		60.00
0116	Petty Cash Fund	12/13/2025	Regular	0.00	2,300.00	305592
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0002428</a>	Invoice	12/13/2025	Safety Incentive	0.00	2,300.00	
	<a href="#">10-10-5182</a>		Safety and Wellness Progr	Safety Incentive		2,300.00
1157	Premier Welding Services, LLC	12/18/2025	Virtual Payment	0.00	1,900.00	APA004447
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">2394</a>	Invoice	12/16/2025	stainless bar screen	0.00	1,900.00	
	<a href="#">40-40-5421</a>		Equipment R & M - N Pla	stainless bar screen		1,900.00
1485	Public Water Supply District #1	12/23/2025	Virtual Payment	0.00	173.00	APA004464
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">11.19.25-12.17.2</a>	Invoice	12/23/2025	11/19/25-12/17/25 - 11023 Starr School	0.00	101.40	
	<a href="#">40-40-5303</a>		Electricity / Water	11/19/25-12/17/25 - 11023 Star		101.40
<a href="#">11.19.25-12.18.2</a>	Invoice	12/23/2025	11/19/25-12/18/25 - 7147 Hughes Rd-No	0.00	71.60	
	<a href="#">40-40-5303</a>		Electricity / Water	11/19/25-12/18/25 - 7147 Hugh		71.60
6637	QUADIENT FINANCE USA, INC	12/31/2025	Bank Draft	0.00	1,800.00	DFT0002058
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">12/30/25 postate</a>	Invoice	12/31/2025	postage 12/30/25	0.00	1,800.00	
	<a href="#">10-1501</a>		Prepaid Postage	postage 12/30/25		1,800.00
1170	Regency Cabinets Inc	12/18/2025	Virtual Payment	0.00	1,575.00	APA004448
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">9846</a>	Invoice	12/16/2025	Judges Bench at the Community Building	0.00	1,575.00	
	<a href="#">10-16-5425</a>		Building R & M	Judges Bench at the Community		1,575.00

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
7002	Rotary	12/23/2025	Regular	0.00	200.00	305601
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">12.15.25</a>	Invoice	12/22/2025	Jenny Neel-Semi Annual Club Dues (1/1/2 Dues/Subscriptions	0.00	100.00	
<a href="#">10-17-5400</a>			Jenny Neel-Semi Annual Club D		100.00	
<a href="#">12.15.25 SD</a>	Invoice	12/22/2025	Shawna Davis-Semi Annual Club Dues(1/1 Dues/Subscriptions	0.00	100.00	
	<a href="#">10-10-5400</a>		Shawna Davis-Semi Annual Club		100.00	
6710	SAM, LLC	12/18/2025	Virtual Payment	0.00	7,506.00	APA004449
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">201299153</a>	Invoice	12/16/2025	CIP GIS Sewer Collection Plant Improvement System Improvement	0.00	7,506.00	
	<a href="#">30-30-5636</a>		CIP GIS Sewer Collection		3,002.40	
	<a href="#">40-40-5640</a>		System Improvement		4,503.60	
1142	SOCKET	12/11/2025	Virtual Payment	0.00	699.80	APA004420
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">1225-2002682</a>	Invoice	12/09/2025	Internet City Hall 12/1/25-12/31/25 Internet Access	0.00	249.95	
	<a href="#">10-10-5302</a>		Internet City Hall 12/1/25-12/31		249.95	
<a href="#">1225-2002683</a>	Invoice	12/09/2025	Internet Water, Park& Electric 12/1/25-12 Internet Access	0.00	449.85	
	<a href="#">20-20-5302</a>		Internet Water, Park& Electric 1		149.95	
	<a href="#">30-30-5302</a>		Internet Water, Park& Electric 1		149.95	
	<a href="#">50-50-5302</a>		Internet Water, Park& Electric 1		149.95	
1054	SORRY ASS SMOKERS	12/11/2025	Regular	0.00	1,680.00	305591
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">3.1</a>	Invoice	12/10/2025	Christmas party food for City Employees 1 Special Events	0.00	1,680.00	
	<a href="#">10-10-5501</a>		Christmas party food for City E		1,680.00	
0110	Spaar Publications LLC	12/04/2025	Virtual Payment	0.00	307.50	APA004405
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">2025-1159</a>	Invoice	12/03/2025	11/6/25 Boost the Bulldogs - Districts Public Notices/Ads	0.00	10.00	
	<a href="#">50-50-5309</a>		11/6/25 Boost the Bulldogs - Dis		10.00	
<a href="#">2025-1397</a>	Invoice	12/03/2025	Calendar for the month of December 202 Public Notices/Ads	0.00	50.00	
	<a href="#">10-10-5309</a>		Calendar for the month of Dece		50.00	
<a href="#">2025-1428</a>	Invoice	12/03/2025	Legal Notice for April General Election 11/ Public Notices/Ads	0.00	247.50	
	<a href="#">10-10-5309</a>		Legal Notice for April General El		247.50	
0052	Spire	12/19/2025	Bank Draft	0.00	1,754.87	DFT0002071
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">11/6/25-12/4/25</a>	Invoice	12/19/2025	11/6/25-12/4/25 Gas Service	0.00	1,754.87	
	<a href="#">10-10-5304</a>		11/6/25-12/4/25 City Hall		113.92	
	<a href="#">10-11-5304</a>		Gas Service		207.07	
	<a href="#">10-11-5304</a>		11/6/25-12/4/25 Police		59.85	
	<a href="#">10-14-5304</a>		11/6/25-12/4/25 Police stoage		127.03	
	<a href="#">10-16-5304</a>		11/6/25-12/4/25 Street		275.17	
	<a href="#">20-20-5304</a>		11/6/25-12/4/25 Community B		588.05	
	<a href="#">30-30-5304</a>		11/6/25-12/4/25 Electric		383.78	
			11/6/25-12/4/25 water			
1026	STUART C. IRBY CO.	12/18/2025	Virtual Payment	0.00	1,577.98	APA004450
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">S014448919.001</a>	Invoice	12/16/2025	four-way junction for underground juncti Departmental Supplies	0.00	1,577.98	
	<a href="#">20-20-5312</a>		four-way junction for undergrou		1,577.98	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0893	Swell Signs	12/11/2025	Virtual Payment	0.00	233.00	APA004421
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">441977</a>	Invoice	12/10/2025	Thank you for not smoking signs Commun Building R & M	0.00	170.00	
<a href="#">441979</a>	Invoice	12/10/2025	Business cards Jenny Neel & Tracey Walsh Printing	0.00	63.00	
						63.00
0120	TG Technical Services	12/18/2025	Virtual Payment	0.00	415.00	APA004451
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV-000251</a>	Invoice	12/16/2025	onsite gas monitor calibration services Safety and Wellness Progr	0.00	165.00	
<a href="#">INV-000253</a>	Invoice	12/17/2025	gas monitor calibration Equipment R & M	0.00	250.00	
						250.00

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
0132	UMB Bank	12/29/2025	Bank Draft	0.00	4,038.79	DFT0002049
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">12.1.25</a>	Invoice	12/18/2025	11/3/25-12/1/25 Credit Card Statement	0.00	4,038.79	
	<a href="#">10-10-5180</a>		Uniforms & Gear	Karen F-Amazon-Street gear Jus	44.49	
	<a href="#">10-10-5181</a>		Training/Seminars	Cathy T-Skillcat-Skillcat monthly	10.00	
	<a href="#">10-10-5181</a>		Training/Seminars	Karen F-McAllister-Karen MoCC	17.39	
	<a href="#">10-10-5227</a>		Janitorial Services	Karen F-Alac Services - Window	50.00	
	<a href="#">10-10-5306</a>		Office Supplies	Cathy T-Amazon-Office Supply C	24.97	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Amazon-Office Supplies	25.64	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-HyVee-Lauber Law 15 y	105.00	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Amazon-Ofc Supplies	28.40	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Amazon-Ofc Supplies-Ye	722.48	
	<a href="#">10-10-5306</a>		Office Supplies	Cathy T-Amazon-Office Supply C	33.04	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-HyVee-Ofc Sup - Dickey	65.00	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Amazon-Office Supplies	-75.11	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Positive Promotions-Hol	94.84	
	<a href="#">10-10-5306</a>		Office Supplies	Cathy T-Amazon-Office Supplies	17.88	
	<a href="#">10-10-5306</a>		Office Supplies	Cathy T-Amazon-Office Supply C	81.20	
	<a href="#">10-10-5306</a>		Office Supplies	Karen F-Farmhouse Flowers-Ald	51.75	
	<a href="#">10-10-5311</a>		Janitorial Supplies	Karen F-Amazon- Community Bl	297.56	
	<a href="#">10-10-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.48	
	<a href="#">10-11-5301</a>		Telephone	Josh T-GreenHillsTelephone-911	42.48	
	<a href="#">10-11-5306</a>		Office Supplies	Josh T-Amazon-Paper towels for	34.70	
	<a href="#">10-11-5306</a>		Office Supplies	Josh T-Amazon-sticky notes for	11.24	
	<a href="#">10-11-5320</a>		Evidence	Josh T-Amazon-USB digit evidan	8.49	
	<a href="#">10-11-5323</a>		K-9 Program Expenses	Josh T-TractorSupply-Dog Food-	145.98	
	<a href="#">10-11-5323</a>		K-9 Program Expenses	Josh T-OdessaAnimalClinic-K9 H	45.84	
	<a href="#">10-11-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">10-11-5423</a>		Vehicle R & M	Josh T-SpRamMounts-NewPolic	544.23	
	<a href="#">10-11-5540</a>		Misc Non-Operating Expe	Josh T-OdBusSolLLC-PublicSafet	177.02	
	<a href="#">10-11-5540</a>		Misc Non-Operating Expe	Lealand L-Motor Vehicle Dept-Ti	18.10	
	<a href="#">10-12-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">10-16-5425</a>		Building R & M	Cathy T-Amazon-Community Bui	339.98	
	<a href="#">10-17-5225</a>		Other Professional Servic	Cathy T-DeptofAgriculture-Land	1.27	
	<a href="#">10-17-5225</a>		Other Professional Servic	Cathy T-RecorderofDeeds-Lared	82.50	
	<a href="#">10-17-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">10-21-5180</a>		Uniforms & Gear	Lindsey A-Amazon-Hoodies for	75.87	
	<a href="#">20-20-5182</a>		Safety and Wellness Progr	Darren E-FullSource LLC- Hard H	117.56	
	<a href="#">20-20-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">30-30-5403</a>		Computer Expense	Shawna D-Amazon-Return I-pad	-43.00	
	<a href="#">30-30-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">40-40-5181</a>		Training/Seminars	Kenny S-DeptofNatural Resourc	112.45	
	<a href="#">40-40-5302</a>		Internet Service	Account One-Nrtc Rural Broadb	140.83	
	<a href="#">40-40-5306</a>		Office Supplies	Kenny S-WM Supercenter - prin	241.76	
	<a href="#">40-40-5403</a>		Computer Expense	Shawna D-Amazon-Return I-pad	-43.00	
	<a href="#">40-40-5403</a>		Computer Expense	Shawna D-Evogov Inc-Monthly	21.42	
	<a href="#">50-51-5421</a>		Equipment R & M	Karen F-Amazon-Trash Bags	239.96	
0132	UMB Bank	12/15/2025	Bank Draft	0.00	125,279.77	DFT0002074
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
	Account Number		Account Name	Item Description		Distribution Amount
<a href="#">9/15/25-12/15/25</a>	Invoice	12/15/2025	9/15/25-12/15/25	0.00	125,279.77	
	<a href="#">40-40-4815</a>		Interest Income - 2014/2	9/15/25-12/15/25 Interest Inco	-614.56	
	<a href="#">40-40-4815</a>		Interest Income - 2014/2	9/15/25-12/15/25 Interest Inco	-224.51	
	<a href="#">40-40-5549</a>		2014 SRF Interest Expens	9/15/25-12/15/25 2014 SRF Int	22,195.65	
	<a href="#">40-40-5551</a>		2015 SRF Interest Expens	9/15/25-12/15/25 215 Series SR	7,123.19	
	<a href="#">40-40-5572</a>		2014 Series SRF - Principa	9/15/25-12/15/25 2014 Series S	70,500.00	
	<a href="#">40-40-5573</a>		2015 Series SRF - Principa	9/15/25-12/15/25 215 Series SR	26,300.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
6689	Universal CDJR	12/04/2025	Virtual Payment	0.00	1,183.23	APA004406
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">1609588/1</a>	Invoice	12/03/2025	2020 Durango SS - oil/filter, coolant, tires r	0.00	686.27	
	<a href="#">10-11-5423</a>		Vehicle R & M	2020 Durango SS - oil/filter, cool	686.27	
<a href="#">1609763/1</a>	Invoice	12/03/2025	2021 dodge charger coolant - no heat	0.00	496.96	
	<a href="#">10-11-5423</a>		Vehicle R & M	2021 dodge charger coolant - n	496.96	
0034	USA Tax Payment	12/11/2025	Bank Draft	0.00	24,804.00	DFT0002045
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number			Account Name	Item Description		Distribution Amount
<a href="#">INV0002427</a>	Invoice	12/11/2025	US Tax Payment 941	0.00	24,804.00	
	<a href="#">10-2004</a>		A/P Federal Withholding	Federal WH	5,441.98	
	<a href="#">10-2005</a>		A/P FICA	Medicare	1,794.34	
	<a href="#">10-2005</a>		A/P FICA	Social Security	7,671.98	
	<a href="#">20-2004</a>		A/P Federal Withholding	Federal WH	1,205.59	
	<a href="#">20-2005</a>		A/P FICA	Medicare	336.26	
	<a href="#">20-2005</a>		A/P FICA	Social Security	1,437.92	
	<a href="#">30-2004</a>		A/P Federal Withholding	Federal WH	1,152.42	
	<a href="#">30-2005</a>		A/P FICA	Medicare	321.94	
	<a href="#">30-2005</a>		A/P FICA	Social Security	1,376.64	
	<a href="#">40-2004</a>		A/P Federal Withholding	Federal WH	1,051.25	
	<a href="#">40-2005</a>		A/P FICA	Medicare	331.26	
	<a href="#">40-2005</a>		A/P FICA	Social Security	1,416.44	
	<a href="#">50-2004</a>		A/P Federal Withholding	Federal WH	405.48	
	<a href="#">50-2005</a>		A/P FICA	Medicare	163.14	
	<a href="#">50-2005</a>		A/P FICA	Social Security	697.36	
0034	USA Tax Payment	12/23/2025	Bank Draft	0.00	25,832.00	DFT0002056
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number			Account Name	Item Description		Distribution Amount
<a href="#">INV0002435</a>	Invoice	12/23/2025	US Tax Payment 941	0.00	25,832.00	
	<a href="#">10-2004</a>		A/P Federal Withholding	Federal WH	5,483.99	
	<a href="#">10-2005</a>		A/P FICA	Medicare	1,848.40	
	<a href="#">10-2005</a>		A/P FICA	Social Security	7,903.26	
	<a href="#">20-2004</a>		A/P Federal Withholding	Federal WH	1,590.22	
	<a href="#">20-2005</a>		A/P FICA	Medicare	425.84	
	<a href="#">20-2005</a>		A/P FICA	Social Security	1,820.88	
	<a href="#">30-2004</a>		A/P Federal Withholding	Federal WH	979.20	
	<a href="#">30-2005</a>		A/P FICA	Medicare	294.64	
	<a href="#">30-2005</a>		A/P FICA	Social Security	1,259.84	
	<a href="#">40-2004</a>		A/P Federal Withholding	Federal WH	991.09	
	<a href="#">40-2005</a>		A/P FICA	Medicare	316.70	
	<a href="#">40-2005</a>		A/P FICA	Social Security	1,354.24	
	<a href="#">50-2004</a>		A/P Federal Withholding	Federal WH	440.00	
	<a href="#">50-2005</a>		A/P FICA	Medicare	213.02	
	<a href="#">50-2005</a>		A/P FICA	Social Security	910.68	
0013	Voya Financial	12/11/2025	Bank Draft	0.00	1,420.00	DFT0002038
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Account Number			Account Name	Item Description		Distribution Amount
<a href="#">INV0002420</a>	Invoice	12/11/2025	Voya	0.00	1,420.00	
	<a href="#">10-2108</a>		A/P - Other Payroll W/H	Voya Deferred Compensation	917.50	
	<a href="#">20-2108</a>		A/P - Other Payroll W/H	Voya Deferred Compensation	345.00	
	<a href="#">30-2108</a>		A/P - Other Payroll W/H	Voya Deferred Compensation	157.50	
0013	Voya Financial	12/23/2025	Bank Draft	0.00	1,430.00	DFT0002050

## Check Summary Report Finance Committee

Date Range: 12/01/2025 - 12/31/2025

Vendor Number Payable #	Vendor Name Payable Type Account Number	Post Date	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
			Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
INV0002429	Invoice <a href="#">10-2108</a> <a href="#">20-2108</a> <a href="#">30-2108</a>	12/23/2025	Voya A/P - Other Payroll W/H A/P - Other Payroll W/H A/P - Other Payroll W/H	Voya Deferred Compensation Voya Deferred Compensation Voya Deferred Compensation	0.00	1,430.00 917.50 355.00 157.50	
0902	Walker Tire, Truck & Tow Service	12/11/2025	Virtual Payment		0.00	374.75	APA004422
Payable #	Payable Type Account Number	Post Date	Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
			86136	Invoice <a href="#">20-20-5423</a>	12/09/2025 rim for spare tire for small bucket truck Vehicle R & M	0.00 345.00	345.00
86166	Invoice <a href="#">40-40-5423</a>	12/04/2025	Flat tire repair 11/7/25 Vehicle R & M	Flat tire repair 11/7/25	0.00	29.75	
0902	Walker Tire, Truck & Tow Service	12/18/2025	Virtual Payment		0.00	863.35	APA004452
Payable #	Payable Type Account Number	Post Date	Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
			86243	Invoice <a href="#">40-40-5423</a>	12/16/2025 4 tires for truck #553 2015 Ford 250 Vehicle R & M	0.00 838.60	838.60
86258	Invoice <a href="#">10-11-5423</a>	12/17/2025	flat tire repair PD #501 Vehicle R & M	flat tire repair PD #501	0.00	24.75	
0902	Walker Tire, Truck & Tow Service	12/23/2025	Virtual Payment		0.00	125.00	APA004465
Payable #	Payable Type Account Number	Post Date	Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
			86257	Invoice <a href="#">20-20-5423</a>	12/23/2025 mount & balance new tire on Ram bucket Vehicle R & M	0.00 125.00	125.00
3381	West Central Electric Coop Inc.	12/04/2025	Virtual Payment		0.00	8,467.24	APA004407
Payable #	Payable Type Account Number	Post Date	Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
			11.27.25 - 11023	Invoice <a href="#">40-40-5303</a>	12/03/2025 10/29/25-11/25/25 - 11023 Starr School Electricity / Water	0.00 4,690.54	4,690.54
11.27.25 - 7147 H	Invoice <a href="#">40-40-5303</a>	12/03/2025	10/29/25-11/25/25 - 7147 Hughes Rd Electricity / Water	10/29/25-11/25/25 - 7147 Hug	0.00	3,643.00	
11.27.25 St Lights	Invoice <a href="#">30-30-5303</a>	12/03/2025	Street Lights @ City Lake Electricity / Water	Street Lights @ City Lake	0.00	92.70	
11.27.25 Pavilion	Invoice <a href="#">30-30-5303</a>	12/03/2025	10/29/25 - 11/25/25 Pavilion for City Lake Electricity / Water	10/29/25 - 11/25/25 Pavilion fo	0.00	41.00	
6755	WEX BANK	12/26/2025	Bank Draft		0.00	4,634.20	DFT0002047
Payable #	Payable Type Account Number	Post Date	Payable Description	Item Description	Discount Amount	Payable Amount	
			Account Name				Distribution Amount
			109034610	Invoice <a href="#">10-00-4890</a> <a href="#">10-11-5346</a> <a href="#">10-14-5346</a> <a href="#">10-21-5346</a> <a href="#">20-20-5346</a> <a href="#">40-40-5346</a>	12/10/2025 Gasoline November 2025 Other Miscellaneous Inc Fuel Fuel Fuel Fuel Fuel Fuel	Gasoline November 2025 Gasoline November 2025 - reba Gasoline November 2025 - Polic Gasoline November 2025 - Stre Gasoline November 2025 - Code Gasoline November 2025 - Elect Gasoline November 2025 - Wast	0.00 -521.70 2,624.65 1,639.91 114.75 264.93 511.66

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
1158	WOODFARMS EQUIPMENT SERVICES	12/11/2025	Virtual Payment	0.00	8,349.67	APA004423
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">3469</a>	Invoice	12/04/2025	2009 bucket truck wiring harnes.TCU & pr	0.00	6,591.57	
	<a href="#">20-20-5423</a>		Vehicle R & M	2009 bucket truck wiring harnes		6,591.57
<a href="#">3493</a>	Invoice	12/09/2025	Ball joint replacement for little(Ram)buck	0.00	1,758.10	
	<a href="#">20-20-5423</a>		Vehicle R & M	Ball joint replacement for little(		1,758.10

**Bank Code APA Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	20	18	0.00	69,132.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	25	25	0.00	465,946.57
EFT's	0	0	0.00	0.00
Virtual Payments	124	71	0.00	739,946.26
	<b>169</b>	<b>114</b>	<b>0.00</b>	<b>1,275,025.02</b>

## All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	20	18	0.00	69,132.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	25	25	0.00	465,946.57
EFT's	0	0	0.00	0.00
	<b>169</b>	<b>114</b>	<b>0.00</b>	<b>1,275,025.02</b>

## Fund Summary

Fund	Name	Period	Amount
99	Pooled Cash Fund	12/2025	<b>1,275,025.02</b>

# City of Odessa credit card transactions

UMB Bank, Statement Period 12/02/2025 to 01/01/2026

## Account One

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/7/2025	Longhorn Steak 0125205	Dinner - Pillers Training	\$ 32.95	\$ 32.95	20-20-5181
12/7/2025	Break Time 3138	Breakfast - Pillers Training	\$ 6.83	\$ 6.83	20-20-5181
12/7/2025	Texas Roadhouse #2396	Lunch - Pillers Training	\$ 33.80	\$ 33.80	20-20-5181
12/12/2025	Dollar-General #9148	Cleaning supplies Community Building	\$ 3.80	\$ 3.80	10-10-5311
12/18/2025	Nrtc Rural Broadband,	Internet for Wastewater	\$ 140.83	\$ 140.83	40-40-5302
		Debit Total USD	\$ 218.21		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 218.21</b>		

## Account Two

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/11/2025	Hobby-Lobby #0029	Christmas party decorations	\$ 8.97	\$ 8.97	10-10-5306
12/11/2025	Dollar-General #9148	Christmas party decorations	\$ 20.00	\$ 20.00	10-10-5306
12/12/2025	Dollartree	Christmas party decorations	\$ 7.00	\$ 7.00	10-10-5306
12/12/2025	Dollartree	Christmas party decorations	\$ 24.50	\$ 24.50	10-10-5306
		Debit Total USD	\$ 60.47		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 60.47</b>		

**Cathy Thompson**

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/7/2025	Broken Dollar Saloon	Development Lunch	\$ 88.00	\$ 88.00	10-10-5503
12/9/2025	Mid Con Union Station Su	KCADC Parking	\$ 15.00	\$ 15.00	10-10-5503
12/11/2025	Amazon.Com*162148nx3	Printer ink	\$ 46.19	\$ 46.19	10-10-5306
12/11/2025	Amazon Mktpl	Office supplies - Community Development	\$ 76.73	\$ 76.73	10-17-5306
12/16/2025	Amazon Mktpl	Monitor for AV upgrade @ community building	\$ 52.85	\$ 52.85	70-70-5699
12/17/2025	Pgv*recorder Of Deeds	Laredo subscription	\$ 82.50	\$ 82.50	10-17-5225
12/28/2025	Skillcat	December Skillcat training - K Behrman	\$ 10.00	\$ 10.00	10-10-5181
12/28/2025	Dollar-General #9148	Organization supplies	\$ 159.65	\$ 159.65	10-10-5306
		Debit Total USD	\$ 530.92		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 530.92</b>		

**Darren Ellison**

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/7/2025	Holiday Inn Express	Boden year 2 final apprentice exam	\$ 115.50	\$ 115.50	20-20-5181
		Debit Total USD	\$ 115.50		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 115.50</b>		

**Darrin Lamb**

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/4/2025	Ibt Inc Merriam	These are the Bearings to fix the Center column in the	\$ 1,181.48	\$ 1,181.48	30-30-5421
12/14/2025	Dollar-General #9148	Supplies for lab at water plant	\$ 106.35	\$ 106.35	30-30-5312

Debit Total USD	\$ 1,287.83
Credit Total USD	\$ -
<b>Total USD</b>	<b>\$ 1,287.83</b>

### **Josh Thompson**

<b>Posting Date</b>	<b>Supplier</b>	<b>Reason for Expense</b>	<b>Amount</b>	<b>Line Amount</b>	<b>GL Account</b>
12/2/2025	Odessa Animal Clinic	Medication - K9 Hawkeye	\$ 45.84	\$ 45.84	10-11-5323
12/3/2025	Universal Cdjr	Service contract - oil change - 2025 Dodge Durango	\$ 244.00	\$ 244.00	10-11-5423
12/3/2025	Verizon	GPS tracking of police vehicles	\$ 209.40	\$ 209.40	10-11-5423
12/12/2025	Odessa Animal Clinic	Stray dog Euthanasia	\$ 92.23	\$ 92.23	10-11-5230
12/14/2025	Wal-Mart #2856	Shop w/ a cop purchases	\$ 290.00	\$ 290.00	10-11-5501
12/14/2025	Wal-Mart #2856	Shop w/ a cop purchases	\$ 464.04	\$ 464.04	10-11-5501
12/14/2025	Wal-Mart #2856	Shop w/ a cop purchases	\$ 617.04	\$ 617.04	10-11-5501
12/15/2025	Amazon Mktpl	Animal Control control collars	\$ 32.30	\$ 32.30	10-11-5230
12/18/2025	Tractor Supply #2851	Dog Food - K9 Hawkeye	\$ 115.98	\$ 115.98	10-11-5323
12/19/2025	Amazon Mktpl	Vitamin health - K9 Radar	\$ 78.95	\$ 78.95	10-11-5323
12/21/2025	Wm Supercenter #2856	Shop w/ a cop purchases	\$ 751.48	\$ 751.48	10-11-5501
12/25/2025	Green Hills Telephone Co	911 Dispatch transfer line	\$ 42.48	\$ 42.48	10-11-5301
12/31/2025	Verizon	GPS tracking of police vehicles	\$ 209.40	\$ 209.40	10-11-5423
		Debit Total USD	\$ 3,193.14		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 3,193.14</b>		

### **Karen Findora**

<b>Posting Date</b>	<b>Supplier</b>	<b>Reason for Expense</b>	<b>Amount</b>	<b>Line Amount</b>	<b>GL Account</b>
12/5/2025	Price Chopper #325	Ofc Supplies	\$ 33.76	\$ 33.76	10-10-5306

12/7/2025 Amazon Mktpl	Office Supplies	\$ 101.31	\$ 101.31	10-12-5306
12/7/2025 In *honest Maids Llc	Dec Bldg Cleaning	\$ 975.00	\$ 975.00	10-10-5227
12/10/2025 Custom Lig* (1 Of 1 Pa	City Hall Christmas Lights Install	\$ 850.00	\$ 850.00	20-20-5226
12/11/2025 Amazon Mktpl	Holiday Supplies	\$ 40.94	\$ 40.94	10-10-5306
12/11/2025 Amazon Mktpl	Holiday Supplies	\$ 55.65	\$ 55.65	10-10-5306
12/11/2025 Amazon Mktpl	Holiday Supplies	\$ 206.92	\$ 206.92	10-10-5306
12/12/2025 Amazon Reta* Po0no1eo3	Ofc Supplies	\$ 33.99	\$ 33.99	10-10-5306
12/12/2025 Amazon Mktpl	Holiday Supplies	\$ 122.64	\$ 122.64	10-10-5306
12/12/2025 Concentra Inc	Herman & Arndt Screening	\$ 172.00	\$ 172.00	10-10-5182
12/14/2025 Honeybaked Ham #0418	City Holiday	\$ 137.11	\$ 137.11	10-10-5501
12/14/2025 Dollar-General #9148	Holiday Supplies	\$ 30.20	\$ 30.20	10-10-5306
12/14/2025 Samsclub #8293	Holiday Supplies	\$ 390.59	\$ 390.59	10-10-5306
12/18/2025 Dollar-General #9148	Holiday Supplies	\$ 38.60	\$ 38.60	10-10-5306
12/18/2025 Samsclub #8293	Holiday Supplies	\$ 124.58	\$ 124.58	10-10-5306
12/22/2025 Amazon Mktpl	Trash Bags Comm Bldg	\$ 188.81	\$ 188.81	10-10-5311
12/28/2025 Amazon Mktpl	Ofc Supplies	\$ 46.99	\$ 46.99	20-20-5306
12/30/2025 In *honest Maids Llc	Dec Payment - Clean Facility	\$ 975.00	\$ 975.00	10-10-5227
12/31/2025 Laborlawcenter, Llc	Annual Labor Law Posters - 7 Depts.	\$ 182.18	\$ 182.18	10-10-5308
	Debit Total USD	\$ 4,706.27		
	Credit Total USD	\$ -		
	<b>Total USD</b>	<b>\$ 4,706.27</b>		

### Kenny Snider

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/3/2025 Wal-Mart #2856	Office Supplies	\$ 136.73	\$ 136.73	40-40-5312	
12/3/2025 Wal-Mart #2856	Printer Ink	\$ 315.62	\$ 315.62	40-40-5312	
12/7/2025 Dept Of Natural Resources	Wastewater Exam - N. Stockton	\$ 20.65	\$ 20.65	40-40-5181	
12/9/2025 Era - A Waters Company	Lab Fees	\$ 696.33	\$ 696.33	40-40-5337	

12/9/2025 Era - A Waters Company	Lab Fees	\$ 1,041.43	\$ 1,041.43	40-40-5337
12/19/2025 Dept Of Natural Resources	Wastewater Exam - M Guerri & K Snider	\$ 41.05	\$ 41.05	40-40-5181
	Debit Total USD	\$ 2,251.81		
	Credit Total USD	\$ -		
	<b>Total USD</b>	<b>\$ 2,251.81</b>		

### Lindsey Adams

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/5/2025 Mu Ext Conf & Events		Joey-applicators license renewal class	\$ 285.00	\$ 285.00	50-50-5181
12/7/2025 Sq *og Donut		Donuts for lil dawgs	\$ 27.98	\$ 27.98	50-52-5353
12/21/2025 Sq *og Donut		Donuts for lil dawgs	\$ 27.98	\$ 27.98	50-52-5353
		Debit Total USD	\$ 340.96		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 340.96</b>		

### Shawna Davis

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/2/2025 Canva* I04717-66850238		Canva licenses for City Hall staff	\$ 239.99	\$ 239.99	10-10-5403
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 339.67	10-10-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 205.87	10-11-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 15.82	10-12-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 63.28	10-14-5301
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 15.82	10-17-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 79.20	20-20-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 63.28	30-30-5302
12/2/2025 Google Gsuite_cityofodess		Monthly GMAIL Expense	\$ 988.80	\$ 63.28	40-40-5302

12/2/2025	Google Gsuite_cityofodess	Monthly GMAIL Expense	\$ 988.80	\$ 142.58	50-50-5302
12/5/2025	Sams Club.Com	TV for new tech system at the Community Building	\$ 374.00	\$ 374.00	70-70-5699
12/7/2025	Odp Bus Sol Llc # 100636	Economic Development Marketing Printing	\$ 51.00	\$ 51.00	10-10-5500
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.48	10-10-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	10-11-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	10-12-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	20-20-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	30-30-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	40-40-5403
12/8/2025	Evogov, Inc.	Monthly Website Subscription	\$ 150.00	\$ 21.42	10-17-5403
12/21/2025	Amazon Reta* Sg7iy01m3	Safety Incentive for 2025 Combined with Credit Card	\$ 750.00	\$ 750.00	10-10-5182
		Debit Total USD	\$ 2,553.79		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 2,553.79</b>		

### Troy Woutzke

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
12/14/2025	Dollar-General #9148	Soap for pulling wire in conduit	\$ 26.00	\$ 26.00	20-20-5312
12/16/2025	Dollar-General #9148	Soap for pulling wire in conduit	\$ 21.40	\$ 21.40	20-20-5312
1/1/2026	Ariat International, Inc.	Safety approved boots (Josiah)	\$ 249.09	\$ 249.09	20-20-5182
		Debit Total USD	\$ 296.49		
		Credit Total USD	\$ -		
		<b>Total USD</b>	<b>\$ 296.49</b>		

## 2025-26 FY Required Payments on Long Term Debts

2005 Series Loan (\$1M) - Waste Water Fund Extend Sewer Service												ENDS 07.01.2026	
Account: Source: UMB 40-40-5545/5546/5571 -4810													
	April	May	June	July	August	September	October	November	December	January	February	March	Total
Principal	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ 4,666.67	\$ -	\$ -	\$ 42,000.03	
Principal (Credits)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ (4,666.67)	\$ -	\$ -	\$ (42,000.03)	
Interest	\$ 105.00	\$ 105.00	\$ 105.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ -	\$ -	\$ 735.00	
Interest (Credits)	\$ (105.00)	\$ (105.00)	\$ (105.00)	\$ (70.00)	\$ (70.00)	\$ (70.00)	\$ (70.00)	\$ (70.00)	\$ (70.00)	\$ -	\$ -	\$ (735.00)	
Admin Fees UMB					\$ 548.63							\$ 548.63	
Admin Fees DNR												\$ -	
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 548.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 548.63</b>	
<b>Principal Balance</b>	<b>\$ 112,000.00</b>				<b>\$ 84,000.00</b>								

2014 Series SRF Loan (\$8M) - Waste Water Fund Northwest Plant Construction												ENDS 07.01.2043 (extended in 2022 for annual debt payment relief)	
Account: Source: UMB 40-40-5549/5550/5572													
	April	May	June	July	August	September	October	November	December	January	February	March	Total
Principal			\$ 70,000.00			\$ 70,500.00			\$ 70,500.00				\$ 211,000.00
Interest			\$ 22,706.65			\$ 22,195.65			\$ 22,195.65				\$ 67,097.95
Interest (Credits)			\$ (666.88)			\$ (614.56)			\$ (614.56)				\$ (1,896.00)
Admin Fees UMB					\$ 975.14								\$ 975.14
Admin Fees DNR					\$ 15,552.50								\$ 15,552.50
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,039.77</b>	<b>\$ -</b>	<b>\$ 16,527.64</b>	<b>\$ 92,081.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,081.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,729.59</b>
<b>Principal Balance</b>	<b>\$ 6,360,000.00</b>		<b>\$ 6,290,000.00</b>			<b>\$ 6,221,000.00</b>							

**2015 Series SRF Loan (\$3M) - Waste Water Fund**  
**Westside Interceptor, SE Lagoon, Emergency Filters**  
**Account:**  
**Source: UMB**  
**40-40-5551/5552/5573**

ENDS 01.01.2044 (extended in 2022 for annual debt payment relief)

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Principal			\$ 26,050.00			\$ 26,300.00			\$ 26,300.00				\$ 78,650.00
Interest			\$ 7,286.00			\$ 7,123.19			\$ 7,123.19				\$ 21,532.38
Interest (Credits)			\$ (242.35)			\$ (224.51)			\$ (224.51)				\$ (691.37)
Admin Fees UMB					\$ 548.63								\$ 548.63
Admin Fees DNR					\$ 6,377.38								\$ 6,377.38
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,093.65</b>	<b>\$ -</b>	<b>\$ 6,926.01</b>	<b>\$ 33,198.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,198.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,417.02</b>
Principal Balance	<b>\$ 2,383,100.00</b>		<b>\$ 2,357,050.00</b>			<b>\$ 2,330,750.00</b>							

\$ 781.58

\$ 231.18

**2017 Series (Refinance of 2011 COP \$2.065M) - Water/Waste Water**  
**Project cost allocation 88.83% waste water, 11.17% water**  
**Account:**  
**Source:**  
**Security Bank of KC**  
**40-40-5555/5556/5556**  
**30-30-5555/5556**

ENDS 09.01.2030

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Principal					\$ -								\$ -
Total Interest					\$ 26,670.00								\$ 26,670.00
Total Admin Fees					\$ 275.00								\$ 275.00
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,945.00</b>	<b>\$ -</b>	<b>\$ 26,945.00</b>						
Principal Balance	<b>\$ 2,065,000.00</b>												<b>\$ 2,065,000.00</b>
					Due 9/1								Due 3/1
<b>PORTION TO WASTE WATER FUND - 88.83%</b>													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Share Interest	\$ -	\$ -	\$ -	\$ -	\$ 23,690.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,690.96
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ 244.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244.28
<b>TOTAL WATER FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,935.24</b>	<b>\$ -</b>	<b>\$ 23,935.24</b>						
<b>PORTION TO WATER FUND - 11.17%</b>													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Share Interest	\$ -	\$ -	\$ -	\$ -	\$ 2,979.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,979.04
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ 30.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.72
<b>TOTAL ELECTRIC FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,009.76</b>	<b>\$ -</b>	<b>\$ 3,009.76</b>						

**2018 Series Municipal Lease for AMI System (\$1.335M debt) -**

Project cost allocation 61% water, 39% electric

ENDS 12.01.2028

Source: Capital

 Account:  
 30-30-5557/5558/5640  
 One  
 20-20-5557/5558/5640/101254817

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Principal									\$ 141,000.00				\$ 141,000.00
Total Interest			\$ 7,325.00						\$ 7,325.00				\$ 14,650.00
Total Admin Fees													\$ -
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,325.00</b>	<b>\$ -</b>	<b>\$ 148,325.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,650.00</b>				
Principal Balance	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 586,000.00	\$ 445,000.00	\$ 445,000.00	\$ 445,000.00	\$ 445,000.00	
<b>WATER FUND - 61%</b>													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,010.00	\$ -	\$ -	\$ -	\$ 86,010.00
Share Interest	\$ -	\$ -	\$ 4,468.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,468.25	\$ -	\$ -	\$ -	\$ 8,936.50
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL WATER FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,468.25</b>	<b>\$ -</b>	<b>\$ 90,478.25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,946.50</b>				
<b>ELECTRIC FUND - 39%</b>													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,990.00	\$ -	\$ -	\$ -	\$ 54,990.00
Share Interest	\$ -	\$ -	\$ 2,856.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,856.75	\$ -	\$ -	\$ -	\$ 5,713.50
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ELECTRIC FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,856.75</b>	<b>\$ -</b>	<b>\$ 57,846.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,703.50</b>				

**2019 Series Muni Lease for Asset Replacement Program (\$642k) - Capital Improvement Fund**

ENDS 05.02.2029

 Source: First National Bank -  
 Louisburg, Ks

 Account:  
 70-70-5611

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Principal		\$ 65,000.00						\$ -					\$ 65,000.00
Total Interest		\$ 5,220.00						\$ 4,245.00					\$ 9,465.00
Total Admin Fees													\$ -
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ 70,220.00</b>	<b>\$ -</b>	<b>\$ 4,245.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,465.00</b>				
Principal Balance	\$ 348,000.00	\$ 283,000.00											\$ 283,000.00

**MPUA MAMU Lease Series 2008A (\$2,300,000)**

ENDS 08.18.2028

Aquatic Center

Account:

Source: UMB

50-51-5619/5620/5621

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Principal	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00				\$ 114,000.00
Total Interest	\$ 1,666.83	\$ 1,630.33	\$ 1,593.83	\$ 1,577.33	\$ 1,517.79	\$ 1,478.25	\$ 1,438.71	\$ 1,399.17	\$ 1,359.63				\$ 13,661.87
Total Admin Fees	\$ 589.89	\$ 590.84	\$ 576.85	\$ 577.47	\$ 570.23	\$ 556.20	\$ 555.74	\$ 542.08	\$ 541.25				\$ 5,100.55
Total Adjustments (interest)	\$ (111.78)	\$ (111.78)	\$ (111.78)	\$ (121.10)	\$ (121.10)	\$ (121.10)	\$ (121.10)	\$ (121.10)	\$ (121.10)				\$ (1,061.94)
<b>TOTAL PAYMENT</b>	<b>\$ 14,144.94</b>	<b>\$ 14,109.39</b>	<b>\$ 14,058.90</b>	<b>\$ 15,033.70</b>	<b>\$ 14,966.92</b>	<b>\$ 14,913.35</b>	<b>\$ 14,873.35</b>	<b>\$ 14,820.15</b>	<b>\$ 14,779.78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,700.48</b>
Principal Balance	\$ 536,000.00	\$ 524,000.00	\$ 512,000.00	\$ 499,000.00	\$ 486,000.00	\$ 473,000.00	\$ 460,000.00	\$ 447,000.00	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00	

**CITY HALL -APPR LSE REAL PROPERTY (\$1,200,000.00)**

ENDS 03.01.2042

Source: CAPITAL ONE PUBLIC Account: 70-70-5622 /

**FUNDING 101254714**

	April	May	June	July	August	September	October	November	December	January	February	March	Total
Total Principal	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,605.50							\$ 15,605.50
Total Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjustments (interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PAYMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,605.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,605.50</b>
Principal Balance	\$ 1,058,000.00			\$ 1,058,000.00			\$ 1,058,000.00			\$ 1,058,000.00			

**2010C Series GO Bond (\$1.265M) - Debt Service Fund**Ritchie Bros NID

Account:

Source: UMB

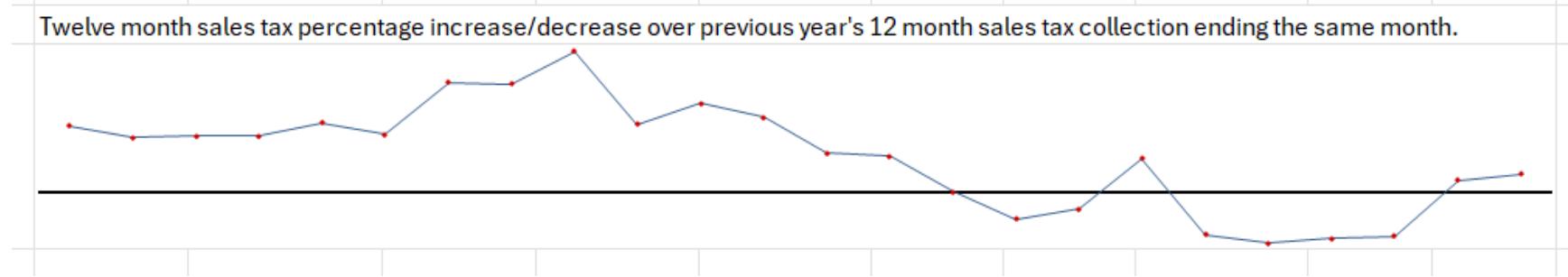
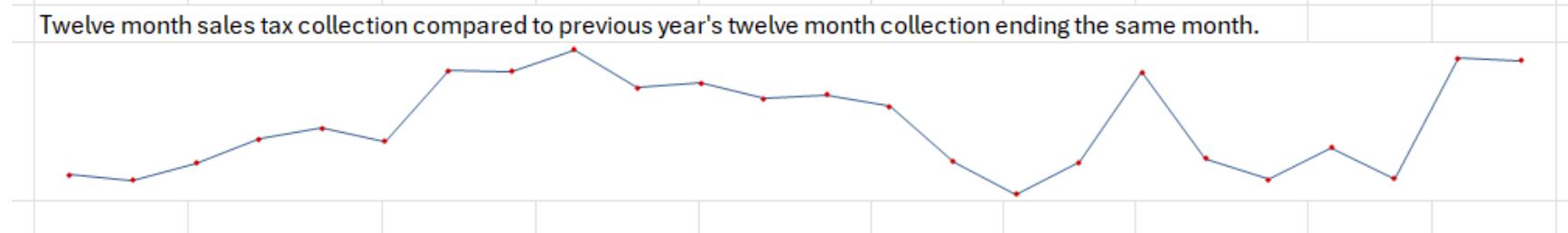
60-60-5568

**PAID**

	25-Sep	25-Oct	25-Nov	DEC	JAN	FEB	MAR				
7	137,183	138,756	129,786	200,202	122,651						
10	1,671,418	1,692,030	1,672,132	1,750,705	1,749,239	1,564,550	1,458,731				
%	-4.04%	-3.67%	-3.43%	0.95%	1.45%	-9.40%	-15.15%				
i8	3,413,211	3,448,552	3,403,677	3,484,930	3,473,561	3,291,484	3,177,945				
%	2.02%	3.37%	0.85%	3.89%	3.62%	-3.24%	-6.26%				

Period	Prior 12 MO	Prior Period	Current 12 MO	
inflation rate	Sales Tax	Inflation Adj	Sales Tax	short
3.00%	1,724,322	1,776,052	1,749,239	26,813

Community Economic Loss as Measured by Sales Tax Collected Compared to Inflation (Inflation adjusted less current) divided by inflation adj		Period Calculated
		1.51% 12 Month



*City of Odessa,  
Missouri*

INDEPENDENT AUDITOR'S REPORT AND  
BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED MARCH 31, 2025

PRELIMINARY

**City of Odessa, Missouri**  
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PRELIMINARY

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## Independent Auditor's Report

Honorable Mayor and Members of the Board of Aldermen  
City of Odessa, Missouri

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities the business-type activities, and each major fund of the City of Odessa, Missouri (the City), as of and for the year ended March 31, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of City of Odessa, Missouri as of March 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matters***

As discussed in Note 13 to the financial statements, the City restated beginning fund balance and net position as of April 1, 2024, to correct prior-period misstatements. Our opinion is not modified with respect to this matter.

In addition, as discussed in Note 13 to the financial statements, during the year ended March 31, 2025, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The adoption of this standard resulted in changes to the accounting and financial reporting for compensated absences. Our opinion is not modified with respect to this matter.

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

## ***Other Matters***

### ***Required Supplementary Information***

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

### ***Prior Period Financial Statements Audited by Other Auditors***

The financial statements of the City as of and for the year ended March 31, 2024, were audited by other auditors whose report, dated July 31, 2025, expressed an unmodified opinion on those financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated **January XX, 2026** on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Minneapolis, Minnesota

**January XX, 2026**

PRELIMINARY

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**Client Provided Document**

PRELIMINARY

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**BASIC FINANCIAL STATEMENTS**

**PRELIMINARY**

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**City of Odessa**  
**Statement of Net Position**  
**March 31, 2025**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Current			
Cash and cash equivalents	\$ 4,572,766	\$ 4,970,939	\$ 9,543,705
Investments	1,564,603	3,883,309	5,447,912
Receivables			
Accounts, net of allowance	124,532	1,155,700	1,280,232
Interest	-	7,096	7,096
Taxes	402,118	-	402,118
Due from other governments	-	160,257	160,257
Note receivable	118,095	-	118,095
Inventories	-	393,698	393,698
Prepaid items	44,249	44,787	89,036
Long-term			
Net pension asset	357,444	507,127	864,571
Capital assets			
Nondepreciable	2,137,847	196,758	2,334,605
Depreciable, net	7,453,218	22,660,194	30,113,412
Total assets	<u>16,774,872</u>	<u>33,979,865</u>	<u>50,754,737</u>
<b>Deferred Outflows of Resources</b>			
Pension related items	<u>349,145</u>	<u>170,033</u>	<u>519,178</u>
Total assets and deferred outflows of resources	<u><u>\$ 17,124,017</u></u>	<u><u>\$ 34,149,898</u></u>	<u><u>\$ 51,273,915</u></u>
<b>Liabilities</b>			
Current			
Accounts payable	\$ 113,522	\$ 467,788	\$ 581,310
Accrued liabilities	2,890	41,925	44,815
Court bonds and deposits	34,898	-	34,898
Customer deposits	-	645,755	645,755
Unearned revenue	1,151,740	-	1,151,740
Accrued interest payable	4,302	49,807	54,109
Noncurrent			
Compensated absences payable			
Payable within one year	277,448	146,948	424,396
Financed purchase payable			
Payable within one year	267,000	170,800	437,800
Payable after one year	1,687,000	416,200	2,103,200
Bonds payable			
Payable within one year	-	-	-
Payable after one year	-	2,065,000	2,065,000
Loans payable			
Payable within one year	-	441,700	441,700
Payable after one year	-	8,194,800	8,194,800
Total liabilities	<u>3,538,800</u>	<u>12,640,723</u>	<u>16,179,523</u>
<b>Net Position</b>			
Net investment in capital assets	7,637,065	12,010,152	19,647,217
Restricted for			
Debt service	209,559	-	209,559
Renewal and replacement	1,515,331	-	1,515,331
Debt service	37,172	474,376	511,548
Pensions	357,444	507,127	864,571
Unrestricted			
Total net position	<u>3,828,646</u>	<u>8,517,520</u>	<u>12,346,166</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 17,124,017</u></u>	<u><u>\$ 34,149,898</u></u>	<u><u>\$ 51,273,915</u></u>

**City of Odessa**  
**Statement of Activities**  
**Year Ended March 31, 2025**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Primary government</b>			
Governmental activities			
General government	\$ 959,348	\$ 79,933	\$ 10,488
Public safety	1,340,697	214,204	-
Highways and streets	1,542,697	544,468	76,829
Parks and recreation	1,173,678	195,817	-
Community planning and development	-	74,375	-
Municipal court	45,610	-	408
Interest on long-term debt	76,733	-	-
Total governmental activities	<u>5,138,763</u>	<u>1,108,797</u>	<u>87,725</u>
Business-type activities			
Water	1,623,868	1,447,178	-
Electric	5,227,039	6,072,634	-
Waste water	1,878,204	2,252,178	-
Total business-type activities	<u>8,729,111</u>	<u>9,771,990</u>	<u>-</u>
<b>Total primary government</b>	<u>\$ 13,867,874</u>	<u>\$ 10,880,787</u>	<u>\$ 87,725</u>
General revenues			
Taxes:			
Property taxes levied for general purposes			
Property taxes levied for parks and recreation			
Sales tax			
Franchise taxes			
Investment earnings			
Gain on sale of assets			
Other			
Transfers			
Total general revenues and transfers			
Change in net position			
Net position - beginning, as previously reported			
Prior period adjustment			
Net position - beginning, as restated			
Net position - ending			

Net (Expense) Revenues and  
Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (868,927)	\$ -	\$ (868,927)
(1,126,493)	-	(1,126,493)
(921,400)	-	(921,400)
(977,861)	-	(977,861)
74,375	-	74,375
(45,202)	-	(45,202)
(76,733)	-	(76,733)
<u>(3,942,241)</u>	<u>-</u>	<u>(3,942,241)</u>
-	(176,690)	(176,690)
-	845,595	845,595
-	373,974	373,974
<u>-</u>	<u>1,042,879</u>	<u>1,042,879</u>
<u>(3,942,241)</u>	<u>1,042,879</u>	<u>(2,899,362)</u>
424,225	-	424,225
105,671	-	105,671
2,169,290	-	2,169,290
179,095	-	179,095
201,951	127,792	329,743
100,000	6,162	106,162
56,792	5,031	61,823
<u>1,076,268</u>	<u>(1,076,268)</u>	<u>-</u>
<u>4,313,292</u>	<u>(937,283)</u>	<u>3,376,009</u>
371,051	105,596	476,647
14,415,123	21,403,579	35,818,702
(1,200,957)	-	(1,200,957)
<u>13,214,166</u>	<u>21,403,579</u>	<u>34,617,745</u>
<u>\$ 13,585,217</u>	<u>\$ 21,509,175</u>	<u>\$ 35,094,392</u>

**City of Odessa**  
**Balance Sheet - Governmental Funds**  
**March 31, 2025**

	General Fund	Parks Fund	Transportation Tax Fund	Capital Improvements Sales Tax Fund	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 4,559,641	\$ 13,125	\$ -	\$ -	\$ 4,572,766
Investments	122,914	134,542	796,831	510,316	1,564,603
Taxes receivable	187,847	69,403	58,102	58,102	373,454
Accounts receivable	119,744	-	-	4,788	124,532
Notes and loans receivable	-	-	-	118,095	118,095
Prepaid items	38,925	5,324	-	-	44,249
 Total assets	 <u>5,029,071</u>	 <u>222,394</u>	 <u>854,933</u>	 <u>691,301</u>	 <u>6,797,699</u>
<b>Liabilities</b>					
Accounts payable	82,355	264	30,903	-	113,522
Accrued liabilities	2,837	53	-	-	2,890
Court bonds and deposits	34,898	-	-	-	34,898
Unearned revenue	1,115,882	7,194	-	-	1,123,076
Total liabilities	<u>1,235,972</u>	<u>7,511</u>	<u>30,903</u>	<u>-</u>	<u>1,274,386</u>
 <b>Deferred Inflows of Resources</b>					
Unavailable revenue - property taxes	28,664	-	-	-	28,664
Total deferred inflows of resources	<u>28,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,664</u>
 <b>Fund Balances</b>					
Nonspendable					
Prepaid items	38,925	5,324	-	-	44,249
Restricted					
Parks	-	209,559	-	-	209,559
Debt service	37,172	-	-	-	37,172
Capital outlay	-	-	824,030	691,301	1,515,331
Unassigned	3,688,338	-	-	-	3,688,338
Total fund balances	<u>3,764,435</u>	<u>214,883</u>	<u>824,030</u>	<u>691,301</u>	<u>5,494,649</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 5,029,071</u>	 <u>\$ 222,394</u>	 <u>\$ 854,933</u>	 <u>\$ 691,301</u>	 <u>\$ 6,797,699</u>

**City of Odessa**  
**Reconciliation of the Balance Sheet to**  
**the Statement of Net Position - Governmental Funds**  
**March 31, 2025**

Total fund balances - governmental funds	\$ 5,494,649
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	14,980,183
Less accumulated depreciation/amortization	(5,389,118)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Financed purchase payable	(1,954,000)
Compensated absences payable	(277,448)
Net pension asset (liability)	357,444
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
Property taxes	28,664
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.	
Pension related deferred outflows	349,145
Governmental funds do not report a liability for accrued interest on long-term debt until due and payable.	<u>(4,302)</u>
Total net position - governmental activities	<u>\$ 13,585,217</u>

**City of Odessa**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended March 31, 2025**

	General Fund	Parks Fund	Transportation Tax Fund	Capital Improvements Sales Tax Fund	Total Governmental Funds
<b>Revenues</b>					
Taxes					
Property	\$ 397,818	\$ 105,671	\$ -	\$ -	\$ 503,489
Tourism	17,896	-			17,896
Sales	777,619	340,308	-	377,246	1,495,173
Franchise	179,095	-	-	-	179,095
Other taxes	-	-	303,370		303,370
Licenses and permits	145,892	-	-	-	145,892
Intergovernmental	389,517	-	70,105	-	459,622
Charges for services	717,697	195,817	-	-	913,514
Fines and forfeitures	41,821	-	-	-	41,821
Other revenue		408	-	40,173	40,581
Investment income	97,827	-	403	103,721	201,951
Contributions and donations	27,107	-	-	-	27,107
Total revenues	<u>2,792,289</u>	<u>642,204</u>	<u>373,878</u>	<u>521,140</u>	<u>4,329,511</u>
<b>Expenditures</b>					
Current					
General government	831,829	-	696	736	833,261
Public safety	1,394,750	-	-	-	1,394,750
Highways and streets	1,091,274	-	18,606	-	1,109,880
Parks and recreation	-	539,617	-	-	539,617
Municipal Court	45,610	-	-	-	45,610
Capital outlay	105,171	-	221,830	293,264	620,265
Debt service					
Principal	-	144,000	-	153,983	297,983
Interest and other charges	-	29,132	-	-	29,132
Total expenditures	<u>3,468,634</u>	<u>712,749</u>	<u>241,132</u>	<u>447,983</u>	<u>4,870,498</u>
Excess of revenues over (under) expenditures	(676,345)	(70,545)	132,746	73,157	(540,987)
<b>Other Financing Sources (Uses)</b>					
Proceeds from sale of capital asset	100,000	-	-	-	100,000
Transfers in	757,558	77,905	364,710	-	1,200,173
Transfers out	(59,300)	-	-	(64,605)	(123,905)
Total other financing sources (uses)	<u>798,258</u>	<u>77,905</u>	<u>364,710</u>	<u>(64,605)</u>	<u>1,176,268</u>
Net change in fund balances	121,913	7,360	497,456	8,552	635,281
<b>Fund Balances</b>					
Beginning of year, as restated	<u>3,642,522</u>	<u>207,523</u>	<u>326,574</u>	<u>682,749</u>	<u>4,859,368</u>
Prior period adjustment	<u>1,085,722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,085,722</u>
Beginning of year, as previously reported	<u>4,728,244</u>	<u>207,523</u>	<u>326,574</u>	<u>682,749</u>	<u>5,945,090</u>
End of year	<u>\$ 3,764,435</u>	<u>\$ 214,883</u>	<u>\$ 824,030</u>	<u>\$ 691,301</u>	<u>\$ 5,494,649</u>

**City of Odessa**  
**Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the  
Statement of Activities - Governmental Funds**  
**Year Ended March 31, 2025**

Total change in fund balances - governmental funds	\$ 635,281
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	224,957
Depreciation/amortization expense	(452,180)
Some expenses are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	
Compensated absences payable	(63,402)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Activities.	
Financed purchase principal payments	254,000
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures, and, therefore are deferred in the funds.	4,035
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	<u>(3,618)</u>
Change in net position - governmental activities	<u>\$ 371,051</u>

**City of Odessa**  
**Statement of Net Position - Proprietary Funds**  
**March 31, 2025**

	Business-Type Activities - Enterprise Funds			Total
	Water	Electric	Waste Water	
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 1,482,650	\$ 2,317,784	\$ 1,170,505	\$ 4,970,939
Investments	611,830	3,227,449	44,030	3,883,309
Receivables, net of allowance	145,332	739,005	271,363	1,155,700
Interest receivable	-	-	7,096	7,096
Due from other governments	-	-	160,257	160,257
Inventory	53,889	339,809	-	393,698
Prepaid items	10,527	12,815	21,445	44,787
Total current assets	<u>2,304,228</u>	<u>6,636,862</u>	<u>1,674,696</u>	<u>10,615,786</u>
Noncurrent assets				
Net pension asset	154,778	198,355	153,994	507,127
Capital assets				
Land	144,010	-	52,748	196,758
Buildings and building improvements	4,417,921	1,160,140	19,450,277	25,028,338
Infrastructure	7,550,566	8,065,534	9,278,408	24,894,508
Equipment, vehicles and furniture	943,279	1,710,145	888,328	3,541,752
Total capital assets	<u>13,055,776</u>	<u>10,935,819</u>	<u>29,669,761</u>	<u>53,661,356</u>
Less accumulated depreciation	<u>(9,428,184)</u>	<u>(8,609,243)</u>	<u>(12,766,977)</u>	<u>(30,804,404)</u>
Net capital assets	<u>3,627,592</u>	<u>2,326,576</u>	<u>16,902,784</u>	<u>22,856,952</u>
Total noncurrent assets	<u>3,782,370</u>	<u>2,524,931</u>	<u>17,056,778</u>	<u>23,364,079</u>
Total assets	<u>6,086,598</u>	<u>9,161,793</u>	<u>18,731,474</u>	<u>33,979,865</u>
<b>Deferred Outflows of Resources</b>				
Pension related items	<u>71,558</u>	<u>61,621</u>	<u>36,854</u>	<u>170,033</u>
Total deferred outflows of resources	<u>71,558</u>	<u>61,621</u>	<u>36,854</u>	<u>170,033</u>
Total assets and deferred outflows of resources	<u><u>\$ 6,158,156</u></u>	<u><u>\$ 9,223,414</u></u>	<u><u>\$ 18,768,328</u></u>	<u><u>\$ 34,149,898</u></u>

**City of Odessa**  
**Statement of Net Position - Proprietary Funds**  
**March 31, 2025**

	Business-Type Activities - Enterprise Funds				Total	
	Water	Electric	Waste Water			
<b>Liabilities</b>						
Current liabilities						
Accounts payable	\$ 16,117	\$ 448,258	\$ 3,413	\$ 467,788		
Customer deposits	-	645,755	-	645,755		
Accrued liabilities	23,665	1,098	17,162	41,925		
Interest payable	5,599	3,280	40,928	49,807		
Compensated absences	25,174	65,312	56,462	146,948		
Loans payable due within one year	-	-	441,700	441,700		
Lease liability due within one year	85,400	85,400			170,800	
Total current liabilities	<u>155,955</u>	<u>1,249,103</u>	<u>559,665</u>		<u>1,964,723</u>	
Noncurrent liabilities						
Loans payable	-	-	8,194,800	8,194,800		
Lease liability	272,670	143,530	-	416,200		
Bonds payable	228,929	-	1,836,071	2,065,000		
Total noncurrent liabilities	<u>501,599</u>	<u>143,530</u>	<u>10,030,871</u>	<u>10,676,000</u>		
Total liabilities	<u>657,554</u>	<u>1,392,633</u>	<u>10,590,536</u>	<u>12,640,723</u>		
<b>Net Position</b>						
Net investment in capital assets	3,040,593	2,097,646	6,871,913	12,010,152		
Restricted for pension	154,778	198,355	153,994	507,127		
Restricted for debt service	474,376	-	-	474,376		
Unrestricted	1,830,855	5,534,780	1,151,885	8,517,520		
Total net position	<u>5,500,602</u>	<u>7,830,781</u>	<u>8,177,792</u>	<u>21,509,175</u>		
Total liabilities and net position	<u><u>\$ 6,158,156</u></u>	<u><u>\$ 9,223,414</u></u>	<u><u>\$ 18,768,328</u></u>	<u><u>\$ 34,149,898</u></u>		

**City of Odessa**  
**Statement of Revenues, Expenses, and Changes**  
**in Net Position - Proprietary Funds**  
**Year Ended March 31, 2025**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Water</b>	<b>Electric</b>	<b>Waste Water</b>	<b>Totals</b>
Operating Revenues				
Charges for service	\$ 1,433,635	\$ 5,982,881	\$ 2,237,105	\$ 9,653,621
User charges	-	-	15,073	15,073
Delinquent collections	9,352	-	-	9,352
Other	4,191	89,753	-	93,944
Total operating revenues	<u>1,447,178</u>	<u>6,072,634</u>	<u>2,252,178</u>	<u>9,771,990</u>
Operating Expenses				
Personnel services	282,712	506,775	340,878	1,130,365
Employee benefits	115,140	170,278	107,706	393,124
Materials and supplies	175,644	117,699	-	293,343
Purchased power	-	3,673,343	-	3,673,343
Repairs and maintenance	288,359	21,961	63,674	373,994
Other services and charges	352,007	111,645	341,744	805,396
Contracted Services	2,800	237,757	-	240,557
Equipment	-	75,690	-	75,690
Total operating expenses	<u>1,606,808</u>	<u>5,219,980</u>	<u>1,641,437</u>	<u>8,468,225</u>
Operating income (loss)	(159,630)	852,654	610,741	1,303,765
Nonoperating Revenues (Expenses)				
Investment income	1,375	105,047	21,370	127,792
Gain on sale of asset	-	6,162	-	6,162
Interest and other charges	(17,060)	(7,059)	(236,767)	(260,886)
Miscellaneous revenue	-	-	5,031	5,031
Total nonoperating revenues	<u>(15,685)</u>	<u>104,150</u>	<u>(210,366)</u>	<u>(121,901)</u>
Income (loss) before transfers	(175,315)	956,804	400,375	1,181,864
Transfers out	(70,277)	(752,435)	(253,556)	(1,076,268)
Change in net position	(245,592)	204,369	146,819	105,596
Net Position				
Beginning of year, as previously reported	6,056,194	7,626,412	7,720,973	21,403,579
Prior period adjustment (See Note 14)	<u>(310,000)</u>	<u>-</u>	<u>310,000</u>	<u>-</u>
Beginning of year, as restated	<u>5,746,194</u>	<u>7,626,412</u>	<u>8,030,973</u>	<u>21,403,579</u>
End of year	<u><u>\$ 5,500,602</u></u>	<u><u>\$ 7,830,781</u></u>	<u><u>\$ 8,177,792</u></u>	<u><u>\$ 21,509,175</u></u>

**City of Odessa**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended March 31, 2025**

	Business-Type Activities - Enterprise Funds			Total
	Water	Electric	Waste Water	
<b>Cash Flows - Operating Activities</b>				
Receipts from customers and users	\$ 1,427,822	\$ 5,952,957	\$ 2,019,003	\$ 9,399,782
Payments to suppliers	(878,595)	(4,263,681)	(471,847)	(5,614,123)
Payments to employees	(372,651)	(634,227)	(393,605)	(1,400,483)
Net cash flows - operating activities	<u>176,576</u>	<u>1,055,049</u>	<u>1,153,551</u>	<u>2,385,176</u>
<b>Cash Flows - Noncapital Financing Activities</b>				
Other revenues	-	-	5,035	5,035
Transfer to other funds	(70,277)	(752,435)	(253,556)	(1,076,268)
Net cash flows - noncapital financing activities	<u>(70,277)</u>	<u>(752,435)</u>	<u>(248,521)</u>	<u>(1,071,233)</u>
<b>Cash Flows - Capital and Related Financing Activities</b>				
Principal paid on bonds/loans	-	-	(809,799)	(809,799)
Interest paid on debt	(17,089)	(7,059)	(202,120)	(226,268)
Principal paid on leases	(84,180)	(53,820)	-	(138,000)
Acquisition of capital assets	(109,943)	(170,496)	(60,211)	(340,650)
Net cash flows - capital and related financing activities	<u>(211,212)</u>	<u>(231,375)</u>	<u>(1,072,130)</u>	<u>(1,514,717)</u>
<b>Cash Flows - Investing Activities</b>				
Purchase of investments	(1,851)	(3,258,867)	(44,030)	(3,304,748)
Interest and dividends received	1,375	105,047	21,370	127,792
Net cash flows - investing activities	<u>(476)</u>	<u>(3,153,820)</u>	<u>(22,660)</u>	<u>(3,176,956)</u>
Net change in cash and cash equivalents	<u>(105,389)</u>	<u>(3,082,581)</u>	<u>(189,760)</u>	<u>(3,377,730)</u>
<b>Cash and Cash Equivalents</b>				
April 1, 2024	1,588,039	5,400,365	1,360,265	8,348,669
March 31, 2025	<u>\$ 1,482,650</u>	<u>\$ 2,317,784</u>	<u>\$ 1,170,505</u>	<u>\$ 4,970,939</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>				
Operating income (loss)	\$ (159,630)	\$ 852,654	\$ 610,741	\$ 1,303,765
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation/amortization expense	390,146	304,832	787,435	1,482,413
Accounts receivable	(19,356)	(138,467)	(28,339)	(186,162)
Prepaid items	(634)	(782)	(1,619)	(3,035)
Inventory	(329)	(94,776)	-	(95,105)
Accounts payable	(58,822)	69,972	(64,810)	(53,660)
Salaries and benefits payable	22,957	-	16,314	39,271
Deposit payable	-	18,790	-	18,790
Compensated absences payable	2,244	42,826	38,665	83,735
Total adjustments	<u>336,206</u>	<u>202,395</u>	<u>542,810</u>	<u>1,081,411</u>
Net cash flows - operating activities	<u>\$ 176,576</u>	<u>\$ 1,055,049</u>	<u>\$ 1,153,551</u>	<u>\$ 2,385,176</u>

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**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Odessa, Missouri (the City), was incorporated in 1880 and covers an area of approximately four square miles in Lafayette County, Missouri. The City is a fourth class city and operates under the aldermen-administrator form of government. The City administrator is the chief administrative officer of the City. The City provides services to its 5,600 residents in many areas, including law enforcement; electric, water, and sewer services; public works; and parks and recreation services.

**A. Financial Reporting Entity**

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

In determining the financial reporting entity, the City complies with the provisions of Statement 14 of the Governmental Accounting Standards Board, The Financial Reporting Entity, as amended by GASB Statement 39, Determining Whether Certain Organizations are Component Units. For financial reporting purposes, the City includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, no organizations have been identified as component units.

**B. Basis of Presentation**

**1. Government-Wide Statements**

The statement of net position and statement of activities report information on the City as a whole. They include all funds of the City. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenditures of a given function or segment are offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. The City does not allocate indirect costs.

**City of Odessa  
Notes to Basic Financial Statements**

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

**B. Basis of Presentation (Continued)**

**2. Fund Financial Statements**

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB Statement 34 sets forth minimum criteria for the determination of major funds, which should have a specific community focus.

**Description of Funds:**

**Major Governmental Funds:**

The funds of the City are described below:

**Governmental Fund Types** - Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted, committed, or assigned to expenditures for specified purposes the purpose of which is determined by the fund name. The reporting entity includes the following special revenue funds, which are reported as major funds:

- **Parks Fund** - This fund accounts for taxes collected and expended for operations and improvements to the City's parks.
- **Transportation Tax Fund** - This fund accounts for sales taxes to be used to finance street improvements.
- **Capital Improvements Sales Tax Fund** - This fund is used to account for sales taxes and other resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary funds.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**B. Basis of Presentation (Continued)**

**Description of Funds: (Continued)**

**Proprietary Funds:**

Proprietary Fund Types - The proprietary fund is used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income.

The City reports the following major proprietary funds:

Electric Fund - This fund accounts for the acquisition, operation, and maintenance of the City's electric distribution system.

Water Fund - This fund accounts for the acquisition, operation, and maintenance of the City's water treatment and distribution system.

Waste Water Fund - This fund accounts for the acquisition, operation, and maintenance of the City's sanitary sewer treatment and distribution system.

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

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

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

Government fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues' availability period is generally considered to be one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

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

Business-type activities and all proprietary funds are accounted for using an economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Assets, Liabilities, and Equity**

**1. Cash and Cash Equivalents**

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less. The City maintains cash and investment pools which are available for use by most funds. Each fund type's portion of this pool is displayed in the financial statements as cash and cash equivalents. Investments made in accordance with bond ordinances are reflected as restricted cash and cash equivalents. Funds with overdrawn balances are not charged interest.

As provided for by GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the City reflects money market investments with a maturity of one year or less at the time of purchase at amortized cost, which approximates fair value. All other investments are required to be reported at fair value based on quoted market prices.

**2. Accounts Receivable**

Governmental activities accounts receivable consists of sanitation charges and other miscellaneous services provided to citizens, net of an allowance for uncollectible accounts of \$124,532. Business-type activities represent billed electric, water, and wastewater charges, net of an allowance for uncollectible accounts of \$1,155,700.

**3. Inventories**

Inventories, consisting of materials and supplies, are valued at lower of cost or net realizable value. Cost is determined using estimated replacement cost basis which approximates actual cost.

**4. Prepaid Items**

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures. Prepaid expenses are accounted for using the consumption method.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**D. Assets, Liabilities, and Equity (Continued)**

**5. Capital Assets**

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks, and other assets that are immovable and of value only to the City) are defined as assets with an individual cost of more than \$5,000 and an estimated useful life greater than one year. Donated fixed assets are valued at their estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Equipment and vehicles	5 - 10
Building and land improvements	10 - 50
Infrastructure	30
Water and sewer system	30 - 50

Capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

**6. Deferred Inflows and Outflows of Resources**

In addition to assets, the statement of net position now reports a separate section for deferred outflows of resources. This financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City's pension related amounts are reported in this category.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**D. Assets, Liabilities, and Equity (Continued)**

**7. Deferred Inflows and Outflows of Resources (Continued)**

In addition to liabilities, the statement of net position and balance sheet now report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City's pension related amounts are reported in this category.

**8. Compensated Absences**

Under terms of the City's personnel policy, employees are granted paid time off (PTO) leave in amounts ranging from 20 - 240 hours, based upon length of service. Up to 160 hours of PTO earned can be carried over each year, and accumulated PTO is payable on separation of service.

Employees are awarded sick leave hours at the beginning of each year or upon employment. Employees are allowed to accrue up to 480 hours of sick time to carry forward into the subsequent year. Upon retirement or termination in good standing, an employee can convert unused sick days into vacation days at a rate of eight hours of sick leave to one hour of vacation.

Vested or accumulated PTO is accrued when earned in the government-wide and proprietary financial statements. A liability is reported in the governmental funds only if it has matured as a result of employee resignations or retirements.

**9. Long-Term Debt**

In the government-wide and proprietary fund financial statements, outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds and payments of debt as other financing sources and uses of the current period. Issuance costs are reported as expenditures.

**10. Pensions**

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

**11. Fund Equity**

**Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets - These consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**D. Assets, Liabilities, and Equity (Continued)**

**11. Fund Equity (Continued)**

**Government-Wide Statements (Continued)**

- **Restricted Net Position** - These consist of net assets with constraints placed on the use either by external groups - such as creditors, grantors, contributors, or laws and regulations of other governments - or through constitutional provision or enabling legislation. It is the City's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.
- **Unrestricted Net Position** - These do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

**Fund Financial Statements**

**Fund Balance Classification** - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable** - This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted** - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Aldermen. These amounts cannot be used for any other purpose unless the Board of Aldermen (the Board) removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City currently has no amounts classified in this category.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**D. Assets, Liabilities, and Equity (Continued)**

**11. Fund Equity (Continued)**

- Assigned - This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Aldermen or through the Board delegating this responsibility to the City Administrator through the budgetary process. The City currently has no amounts classified in this category.
- Unassigned - This classification includes the residual fund balance for the General Fund as it is the only fund that reports a positive, unassigned fund balance. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**E. Use of Estimates**

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

**F. Internal and Interfund Balances and Activities**

During the course of normal operations, the City has transactions between funds, including expenditures and transfers of resources, to provide services and construct assets. Legally authorized transfers are included in the fund financial statements of both governmental and proprietary funds.

**G. Property Taxes**

The details of the City's property tax calendar can be found in Note 3 of the financial statements.

**NOTE 2 - CASH AND INVESTMENTS**

The disclosures that follow have been prepared in accordance with the provision of GASB Statement 40, *Deposit and Investment Risk Disclosures*. This statement establishes disclosure requirements for investment and deposit risks related to credit risk, concentrations of credit risk, interest rate risk, and foreign currency risk.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**A. Deposits**

A summary of the carrying values of deposits, investments, and petty cash at March 31, 2025, is as follows:

Total deposits	\$ 9,542,463
Investments	5,447,912
Petty Cash	<u>1,242</u>
 Total	 <u>\$ 14,991,617</u>

These carrying values are reflected on the statement of net position as follows:

Cash and cash equivalents	\$ 9,543,705
Investments	<u>5,447,912</u>
 Total	 <u>\$ 14,991,617</u>

**B. Investment Policies**

The City follows state statutes which allow the City to deposit in open accounts and certificates of deposit, and to invest in direct obligations of the U.S. Government, U.S. Government agency obligations, and repurchase agreements. Restricted assets are invested in accordance with bond ordinances by the trustee in money market mutual funds.

Credit Risk - The City's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal policy for interest rate risk. However, the City does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

Custodial Credit Risk - The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's policy is to collateralize bank deposits with securities held by the financial institution's agent and in the City's name. As of March 31, 2025, all of the City's deposits with financial institutions were fully insured or collateralized by securities held in the City's name in the form of joint safekeeping receipts.

**City of Odessa**  
**Notes to Basic Financial Statements**

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

**B. Investment Policies (Continued)**

Concentration of Credit Risk - The City places no limit on the amount it may invest in any one issuer. Investments that represent more than 5% of the City's investments consist of the money market mutual funds shown above.

**NOTE 3 - PROPERTY TAX REVENUE**

The City's property tax is levied each November 1 on the assessed value as of the prior January 1 for all property located in the City. Assessed valuations are established by the Lafayette County Assessor. The county collects the property tax and remits it to the City monthly.

The assessed values for property located in the City as of January 1, 2025 and 2024, that the levy was based on, are as follows:

	<u>2025</u>	<u>2024</u>
Real estate	\$ 51,524,239	\$ 50,659,260
Personal property	<u>15,233,096</u>	<u>14,408,451</u>
 Total current valuation	 <u>\$ 66,757,335</u>	 <u>\$ 65,067,711</u>

The City is permitted by Missouri state statutes to levy taxes up to \$1.00 of assessed valuation for general governmental services other than payment of principal and interest on long-term debt, up to 0.20 cents for recreation, and in unlimited amounts for the payment of principal and interest on long-term debt. The City's property tax levies for the years ended March 31, 2025 and 2024, per \$100 assessed valuation, were as follows:

	<u>2025</u>	<u>2024</u>
General	0.5667	0.6057
Parks	<u>0.1497</u>	<u>0.1598</u>
 Total	 <u>0.7164</u>	 <u>0.7655</u>

Property taxes may attach as an enforceable lien on property as of January 1. Taxes are levied no later than November 1, and are due and payable at that time. All unpaid taxes levied by November 1 become delinquent January 1 of the following year.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 4 - INTERGOVERNMENTAL REVENUE**

Intergovernmental revenue during the fiscal year ended March 31, 2025, consisted of the following:

	General
State	
Motor vehicle fuel tax	\$ 220,632
Motor vehicle sales tax and registration fees	43,331
Financial institution tax	21
Other	
Grants	6,724
Other	7,570
County	
Use tax	88,867
Road and bridge tax	22,372
Total	<u><u>\$ 389,517</u></u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities</b>				
Capital assets not being depreciated				
Land	\$ 2,137,847	\$ -	\$ -	\$ 2,137,847
Capital assets being depreciated				
Buildings and improvements	3,619,645	-	-	3,619,645
Land improvements	407,895	-	-	407,895
Machinery and equipment	1,879,143	28,120	-	1,907,263
Infrastructure	5,727,695	-	-	5,727,695
Furniture and fixtures	95,793	-	-	95,793
Vehicles	936,158	196,837	(48,950)	1,084,045
Total capital assets, being depreciated	<u>12,666,329</u>	<u>224,957</u>	<u>(48,950)</u>	<u>12,842,336</u>
Less accumulated depreciation for				
Buildings and improvements	(1,340,053)	(83,877)	-	(1,423,930)
Land improvements	(173,228)	(13,518)	-	(186,746)
Machinery and equipment	(1,036,287)	(56,088)	-	(1,092,375)
Infrastructure	(1,878,171)	(166,098)	-	(2,044,269)
Furniture and fixtures	(42,311)	(5,943)	-	(48,254)
Vehicles	(515,838)	(126,656)	48,950	(593,544)
Total accumulated depreciation	<u>(4,985,888)</u>	<u>(452,180)</u>	<u>48,950</u>	<u>(5,389,118)</u>
Total capital assets, being depreciated, net	<u>7,680,441</u>	<u>(227,223)</u>	<u>-</u>	<u>7,453,218</u>
Governmental activities capital assets, net	<u>\$ 9,818,288</u>	<u>\$ (227,223)</u>	<u>\$ -</u>	<u>\$ 9,591,065</u>

Depreciation was charged to functions as follows:

General government	\$ 40,743
Public safety	83,404
Highways and streets	245,045
Parks and recreation	82,988
<b>Total</b>	<b><u>\$ 452,180</u></b>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 5 - CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities - Electric Fund</b>				
Capital assets being depreciated				
Generation and distribution system	\$ 8,065,534	\$ -	\$ -	\$ 8,065,534
Buildings and improvements	1,160,140	-	-	1,160,140
Machinery, equipment and vehicles	<u>1,539,649</u>	<u>170,496</u>	<u>-</u>	<u>1,710,145</u>
Total capital assets, being depreciated	<u>10,765,323</u>	<u>170,496</u>	<u>-</u>	<u>10,935,819</u>
Less accumulated depreciation for				
Generation and distribution system	(6,551,598)	(168,022)	-	(6,719,620)
Buildings and improvements	(650,487)	(37,855)	-	(688,342)
Machinery, equipment, and vehicles	<u>(1,102,327)</u>	<u>(98,954)</u>	<u>-</u>	<u>(1,201,281)</u>
Total accumulated depreciation	<u>(8,304,412)</u>	<u>(304,831)</u>	<u>-</u>	<u>(8,609,243)</u>
<b>Total capital assets, being depreciated, net</b>	<u>2,460,911</u>	<u>(134,335)</u>	<u>-</u>	<u>2,326,576</u>
<b>Business-type activities - Electric Fund</b>				
<b>capital assets, net</b>	<u><u>\$ 2,460,911</u></u>	<u><u>\$ (134,335)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,326,576</u></u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 5 - CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities - Water Fund				
Capital assets not being depreciated				
Land	\$ 144,010	\$ -	\$ -	\$ 144,010
Capital assets, being depreciated				
Treatment and distribution system	7,550,566	-	-	7,550,566
Buildings and improvements	4,417,921	-	-	4,417,921
Machinery, equipment and vehicles	833,336	109,943	-	943,279
Total capital assets, being depreciated	<u>12,801,823</u>	<u>109,943</u>	<u>-</u>	<u>12,911,766</u>
Less accumulated depreciation for				
Treatment and distribution system	(4,915,892)	(195,035)	-	(5,110,927)
Buildings and improvements	(3,691,126)	(123,241)	-	(3,814,367)
Machinery, equipment, and vehicles	(431,020)	(71,870)	-	(502,890)
Total accumulated depreciation	<u>(9,038,038)</u>	<u>(390,146)</u>	<u>-</u>	<u>(9,428,184)</u>
Total capital assets, being depreciated, net	<u>3,763,785</u>	<u>(280,203)</u>	<u>-</u>	<u>3,483,582</u>
Business-type activities - Water Fund				
capital assets, net	<u>\$ 3,907,795</u>	<u>\$ (280,203)</u>	<u>\$ -</u>	<u>\$ 3,627,592</u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 5 - CAPITAL ASSETS (CONTINUED)**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities - Waste Water Fund				
Capital assets, not being depreciated				
Land	\$ 52,748	\$ -	\$ -	\$ 52,748
Capital assets being depreciated				
Collection and treatment system	9,278,408	-	-	9,278,408
Buildings and improvements	19,450,277	-	-	19,450,277
Machinery, equipment and vehicles	828,117	60,211	-	888,328
Total capital assets being depreciated	<u>29,556,802</u>	<u>60,211</u>	<u>-</u>	<u>29,617,013</u>
Less accumulated depreciation for				
Collection and treatment system	(3,611,977)	(190,977)	-	(3,802,954)
Buildings and improvements	(7,735,172)	(566,463)	-	(8,301,635)
Machinery, equipment, and vehicles	(632,393)	(29,995)	-	(662,388)
Total accumulated depreciation	<u>(11,979,542)</u>	<u>(787,435)</u>	<u>-</u>	<u>(12,766,977)</u>
Total capital assets, being depreciated, net	<u>17,577,260</u>	<u>(727,224)</u>	<u>-</u>	<u>16,850,036</u>
Business-type activities - Waste Water Fund				
capital assets, net	<u>\$ 17,630,008</u>	<u>\$ (727,224)</u>	<u>\$ -</u>	<u>\$ 16,902,784</u>

**NOTE 6 - LONG-TERM DEBT**

Changes in the debt for the year ended March 31, 2025, consisted of the following:

	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Government activities					
Direct borrowing arrangements					
Financing lease - park	\$ 692,000	\$ -	\$ (144,000)	\$ 548,000	\$ 153,000
Financing lease - improvements	411,000	-	(63,000)	348,000	65,000
Financing lease - city hall	1,105,000	-	(47,000)	1,058,000	49,000
Compensated absences	<u>98,811</u>	<u>178,637</u>	<u>-</u>	<u>277,448</u>	<u>277,448</u>
Total governmental activities	<u>\$ 2,306,811</u>	<u>\$ 178,637</u>	<u>\$ (254,000)</u>	<u>\$ 2,231,448</u>	<u>\$ 544,448</u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

**Governmental Activities (Continued)**

**Direct Borrowing Arrangements**

**Financing Leases**

In August 2008, the City entered into a lease agreement to finance the construction of an aquatic center in the amount of \$2,300,000 at an interest rate of 3.65%. Lease payments, including certain fees, are due in monthly installments through August 2028.

The future minimum lease obligations and the net present value of these minimum lease payments as of March 31, 2025, are as follows:

Years	Principal	Interest	Total
2026	\$ 153,000	17,383	\$ 170,383
2027	156,000	11,808	167,808
2028	168,000	5,913	173,913
2029	71,000	654	71,654
<b>Total</b>	<b>\$ 548,000</b>	<b>\$ 35,758</b>	<b>\$ 583,758</b>

In May 2019, the City entered into a lease agreement to finance the purchases of equipment and vehicles in the amount of \$642,000, at an interest rate of 3.00%. Lease payments are due in monthly installments through May 2029.

The future minimum lease obligations and the net present value of these minimum lease payments as of March 31, 2025, are as follows:

Years	Principal	Interest	Total
2026	\$ 65,000	\$ 9,465	\$ 74,465
2027	67,000	7,485	74,485
2028	70,000	5,430	75,430
2029	72,000	3,300	75,300
2030	74,000	1,110	75,110
<b>Total</b>	<b>\$ 348,000</b>	<b>\$ 26,790</b>	<b>\$ 300,325</b>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

Governmental Activities (Continued)

Direct Borrowing Arrangements (Continued)

Capital Leases

In April 2022, the City entered into a lease agreement to finance improvements to city hall in the amount of \$1,200,000 at an interest rate of 2.95%. Lease payments are due in semi-annual installments for the interest portion each September and March with annual payments for the principal portion beginning March 1, 2023, through March 1, 2042.

The future minimum lease obligations and the net present value of these minimum lease payments as of March 31, 2025, are as follows:

Years	Principal	Interest	Total
2026	\$ 49,000	\$ 31,211	\$ 80,211
2027	50,000	29,766	79,766
2028	52,000	28,291	80,291
2029	53,000	26,757	79,757
2030	55,000	24,658	79,658
2031 -2035	294,000	107,496	401,496
Thereafter	505,000	54,347	559,347
 Total	 \$ 1,058,000	 \$ 302,526	 \$ 1,360,526

**Business-Type Activities**

Changes in debt for the year ended March 31, 2025, consisted of the following:

	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
Business-type activities - Electric Fund					
Direct borrowing arrangements					
Financing lease	\$ 282,750	\$ -	\$ (53,820)	\$ 228,930	\$ 85,400
Compensated absences	22,486	42,826	-	65,312	65,312
Total business-type activities - Electric Fund	<u>\$ 305,236</u>	<u>\$ 42,826</u>	<u>\$ (53,820)</u>	<u>\$ 294,242</u>	<u>\$ 150,712</u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (Continued)**

	Beginning Balance	Additions	Retirements	Ending Balance	Due in One Year
<b>Business-type activities - Water Fund</b>					
Revenue bonds	\$ 228,929		-	\$ 228,929	-
Direct borrowing arrangements					
Financing lease	442,250		(84,180)	358,070	85,400
Compensated absences	22,930	2,244	-	25,174	25,174
<b>Total business-type activities - Water Fund</b>	<u>694,109</u>	<u>2,244</u>	<u>(84,180)</u>	<u>612,173</u>	<u>110,574</u>
<b>Business-type activities - Waste Water Fund</b>					
Revenue bonds	2,211,071		(375,000)	1,836,071	-
Loans payable	9,071,300		(434,800)	8,636,500	441,700
Unamortized premium	9,926		(9,926)	-	-
Compensated absences	17,797	38,665	-	56,462	56,462
<b>Total business-type activities - Waste Water Fund</b>	<u>11,310,094</u>	<u>38,665</u>	<u>(819,726)</u>	<u>10,529,033</u>	<u>498,162</u>
<b>Total business-type activities</b>	<u><u>\$ 12,309,439</u></u>	<u><u>\$ 83,735</u></u>	<u><u>\$ (957,726)</u></u>	<u><u>\$ 11,435,448</u></u>	<u><u>\$ 759,448</u></u>

**Revenue Bonds**

Series 2017, Combined Water Works and Sewerage System Refunding Revenue Bonds dated September 12, 2017, due in annual installments starting September 1, 2026 through September 1, 2030, with an interest rate of 2.60%.

\$ 2,065,000

\$ 2,065,000

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

Business-Type Activities (Continued)

Revenue Bonds (Continued)

The annual debt service requirements to amortize the revenue bonds as of March 31, 2025, are as follows:

Years Ending March 31,	Series 2017, Combined Water Works and Sewerage System Refunding Revenue Bonds			Total
	Principal	Interest		
2026	\$ -	\$ 53,340	\$ 53,340	
2027	445,000	48,111	493,111	
2028	475,000	36,945	511,945	
2029	480,000	24,648	504,648	
2030	490,000	10,106	500,106	
2031	175,000	3,988	178,988	
<b>Total</b>	<b>\$ 2,065,000</b>	<b>\$ 177,138</b>	<b>\$ 2,242,138</b>	

In September 2017, the City authorized the issuance of Combined Water Works and Sewerage System Revenue Bonds Series 2017 to pay off the 2011 Certificates of Participation and to complete improvements to their water and wastewater systems.

The annual debt service requirements for the 2017 Combined Water Works and Sewerage System Refunding Bonds have been allocated between the Water Fund and the Waste Water Fund based upon their use of the proceeds and are as follows:

Years Ending March 31,	Water Fund		Waste Water Fund		Total
	Principal	Interest	Principal	Interest	
2026	\$ -	\$ 5,958	-	\$ 47,382	\$ 53,340
2027	49,333	5,374	395,667	42,737	493,111
2028	52,659	4,127	422,341	32,818	511,945
2029	53,214	2,753	426,786	21,895	504,648
2030	54,175	1,129	435,825	8,977	500,106
2031	19,548	445	155,453	3,543	178,989
<b>Total</b>	<b>\$ 228,929</b>	<b>\$ 19,786</b>	<b>\$ 1,836,072</b>	<b>\$ 157,352</b>	<b>\$ 2,242,139</b>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

Business-Type Activities (Continued)

Loans

Series 2005, Waste Water Fund 1.50% loan from the Missouri Department of Natural Resources, dated June 1, 2005, due in semi-annual installments through July 1, 2026.	\$ (26,000)	110000	\$ 84,000
Series 2014 Combined Water Works and Sewerage System 1.46% loan from the Missouri Department of Natural Resources, dated August 26, 2014, due in semi-annual installments through July 1, 2043.	\$ 1,500	6219500	6,221,000
Series 2015 Combined Water Works and Sewerage System 1.46% loan from the Missouri Department of Natural Resources, dated July 29, 2015, due in semi-annual installments through January 1, 2044, with an interest rate of 1.25%.	\$ 1,270	2330230	<u>2,331,500</u>
<b>Total</b>	<b>\$ 8,636,500</b>		

The Series 2005 and 2014 loans are collateralized by a pledge of the net revenues to the extent necessary to meet the debt service requirements. The debt agreements contain limitations and restrictions on annual debt service requirements, and minimum amounts to be maintained in various debt service and revenue accounts, including a renewal and replacement account in the Waste Water Fund, as well as minimum revenue bond coverages. The City is in compliance with all such financial limitations and restrictions.

On August 26, 2014, the City authorized the issuance of Combined Water Works and Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program) Series 2014 in an amount not to exceed \$8,000,000, as a result of its participation in the State of Missouri - Direct Loan Program. Under the Direct Loan Program, the Department of Natural Resources (DNR) acts as the purchaser of the bond and loans the City amounts equal to eligible costs related to the construction of a new waste water treatment facility. Interest is due semi-annually, based on the outstanding loan balance. Principal is due semi-annually in various installments from July 1, 2016 through July 1, 2035. On August 25, 2021, the City amended the issuance with the consent of DNR to adjust the payment schedule to a maturity date of July 1, 2043.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

**Business-Type Activities (Continued)**

**Loans (Continued)**

On July 29, 2015, the City authorized the issuance of Combined Waterworks and Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program) Series 2015 in an amount not to exceed \$3,000,000, as a result of its participation in the State of Missouri - Direct Loan Program. Under the Direct Loan Program, DNR acts as the purchaser of the bond and loans the City amounts equal to eligible costs related to the construction of waste water system improvements. Interest is due semi-annually, based on the outstanding loan balance. Principal is due semi-annually in various installments from January 1, 2017, through January 1, 2038. On August 25, 2021, the City amended the issuance with the consent of DNR to adjust the payment schedule to a maturity date of January 1, 2044.

The annual debt service requirements to amortize the 2005, 2014, and 2015 loans outstanding as of March 31, 2025, are detailed below:

Years Ending March 31,	Series 2005 Loan		Series 2014 Loan		Series 2015		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2026	\$ 56,000	\$ 1,050	281,000	\$ 89,804	\$ 104,700	\$ 28,818	\$ 561,372
2027	28,000	210	287,000	85,680	106,500	27,504	534,894
2028	-	-	293,000	81,468	108,300	26,167	508,935
2029	-	-	298,000	77,176	110,300	24,807	510,283
2030	-	-	304,000	-	112,200	23,422	439,622
2031-2035	-	-	1,614,000	-	591,200	95,484	2,300,684
2036-2040	-	-	1,779,000	-	645,200	57,037	2,481,237
2041-2044	-	-	1,365,000	-	553,100	15,602	1,933,702
Total	\$ 84,000	\$ 1,260	\$ 6,221,000	\$ 334,128	\$ 2,331,500	\$ 298,841	\$ 9,270,729

The net revenues of the Water and Waste Water Funds are pledged over the terms of the revenue bonds and loan in amounts equal to the total principal and interest payments above. The Missouri State Constitution permits a city, by vote of either two-thirds or four-sevenths of the voting electorate, depending upon the date of the election, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way; construction; extending and improving streets and avenues, and/or sanitary or storm sewer systems; and purchasing or constructing waterworks, electric, or other light plants, provided the total general obligation indebtedness does not exceed 20% of the assessed valuation of taxable property.

**Direct Borrowing Arrangements**

**Financing Lease**

In December 2018, the City entered into a personal property lease purchase agreement with Capital One Public Funding, LLC, to fund the purchase of new business-type metering equipment.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

Business-Type Activities (Continued)

Direct Borrowing Arrangements (Continued)

Financing Lease (Continued)

Property secured through this lease agreement will total \$1,335,000 with lease proceeds split between the City's Electric and Water Funds. The lease requires semi-annual interest payments at 3.48% of the outstanding principal and annual lease payments of varying amounts starting in December 2019.

The annual debt service requirements to service the financing lease outstanding as of March 31, 2025, are detailed below.

Years Ending March 31,	Electric Fund		Water Fund		Total
	Principal	Interest	Principal	Interest	
2026	\$ 54,600	\$ 8,007	\$ 85,400	\$ 1,525	\$ 149,532
2027	56,550	6,107	88,450	9,553	160,660
2028	58,500	4,139	91,500	6,475	160,614
2029	59,280	2,104	92,720	3,290	157,394
<b>Total</b>	<b>\$ 228,930</b>	<b>\$ 20,357</b>	<b>\$ 358,070</b>	<b>\$ 20,843</b>	<b>\$ 628,200</b>

**NOTE 7 - INTERFUND TRANSACTIONS**

Transfers are used to move revenues from the fund that a statute or the budget requires to collect them, to the fund that a statute or the budget requires to expend them; to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to report payments in lieu of taxes and indirect cost allocations from the enterprise funds to the General Fund. For the year ended March 31, 2025, these amounts were \$459,622 and \$474,006, respectively.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 7 - INTERFUND TRANSACTIONS**

Interfund transfers for the year ended March 31, 2025, consisted of the following:

Transfers Out	Transfers In				Total
	General	Park	Transportation	Sales Tax	
General	\$ -	\$ 13,300	\$ 46,000	\$ 59,300	
Capital Improvement	-	64,605	-	-	64,605
Electric	752,435	-	-	-	752,435
Water	70,277	-	-	-	70,277
Waste Water	253,556	-	-	-	253,556
<b>Total</b>	<b>\$ 1,076,268</b>	<b>\$ 77,905</b>	<b>\$ 46,000</b>	<b>\$ 1,200,173</b>	

**NOTE 8 - PENSION PLAN**

**A. Plan Description**

The City of Odessa, Missouri, contributes to the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent, multi-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the state of Missouri. LAGERS was established in 1967 and is administered in accordance with RSMo. 70.600-70.755. At June 30, 2024, there were 877 participating political subdivisions.

Responsibility for the operation and administration of the plan is vested in the LAGERS Board of Trustees consisting of seven persons. Three trustees are elected by the employees who participate in the system, three trustees are elected by the members of the governing bodies of those political subdivisions which participate in the system, and one trustee is appointed by the governor. The regular term of office for members of the LAGERS Board of Trustees is four years. Members of the LAGERS Board of Trustees serve without compensation with respect to their duties, but are reimbursed by LAGERS for their actual and necessary expenses incurred in the performance of their duties.

For the City's year ending March 31, 2025, the net pension asset is based on an actuarial valuation performed as of February 29, 2024, and a measurement date of June 30, 2024.

**B. Benefits Provided**

LAGERS provides retirement, death, and disability benefits to employees of participating political subdivisions. All benefits vest after five years of service. Employees who retire on or after age 60 (55 for police) with five or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of five years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan. Benefit terms provide for annual postretirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 8 - PENSION PLAN (CONTINUED)**

**B. Benefits Provided (Continued)**

At the date the actuarial valuation was performed, the City had 28 active employees, 27 inactive employees entitled to but not yet receiving benefits, and 35 inactive employees (or their beneficiaries) who are currently receiving benefits.

**C. Contributions**

Each participating unit of government is obligated by state law to make all required contributions to the plan. The required contributions are actuarially determined using the individual entry-age actuarial cost method. There are no long-term contracts for contributions to the plan. All actuarial liabilities are amortized over a period of 30 years or less. Administrative costs of LAGERS are financed through investment earnings of the system. Employee contributions are determined at the election of the governing body of the local government. Should the governing body elect to participate in the contributory plan, all employees must contribute four percent of their gross salary. The governing body may elect to participate in the noncontributory plan which would result in no employee contributions.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 8 - PENSION PLAN (CONTINUED)**

**D. Actual Assumptions**

The pension liability for the June 30, 2024, measure date was determined using the following actuarial assumptions applied to the measurement:

Key Methods and Assumptions Used in Valuation	
Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 13 to 15 years
Asset Valuation Method	5-year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increases	2.75% - 6.75%, including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General group and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other Information	None

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 8 - PENSION PLAN (CONTINUED)**

**E. Discount Rate**

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits). The expected rate of return on pension investments is 7.00%, the municipal bond rate is 3.97% based on the weekly rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index" rate from Fidelity; and the resulting single discount rate is 7.00% for the General and Police Divisions.

This rate considers the ability of the plan to meet benefit obligations in the future.

To make this determination, employer contributions, employee contributions, benefit payments, expenses, and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the preceding paragraph.

LAGERS has provided tables to the City that provide background for the development of the single discount rate. These tables are described as follows:

- The Projection of Contributions table shows the development of expected contributions in future years. Normal cost contributions for future hires are not included (nor are their liabilities).
- The Projection of Plan Fiduciary Net Position table shows the development of expected asset levels in future years.
- The Present Values of Projected Benefit Payments table shows the development of the Single Discount Rate (SDR). It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

**City of Odessa**  
**Notes to Basic Financial Statements**

**F. Pension Liability Sensitivity**

The following table presents the net pension asset (liability) for the City's proportionate share of the net pension asset (liability) as of June 30, 2024, calculated using the discount rate of 7.00% for the General and Police Divisions, as well as what the pension plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1.00% Decrease 6.00%	Current Rate 7.00%	1.00% Increase 8.00%
General Division	\$ (356,704)	\$ 714,163	\$ 1,595,370
Police Division	(315,353)	60,883	363,814
<b>Total</b>	<b>\$ (672,057)</b>	<b>\$ 775,046</b>	<b>\$ 1,959,184</b>

**G. Assumed Asset Allocation**

Activities undertaken by LAGERS Investment Team include setting and implementing investment strategies; appointing and dismissing investment managers; monitoring investment allocation, liquidity, and performance; and ensuring safekeeping of assets.

To achieve the goal of 7.00% long-term rate of return, LAGERS investment team sets an investment strategy which is devised after analyzing the long-term view of the market and consulting with LAGERS' Board of Trustees.

The assumed asset allocation is as follows:

Equities	42.0%
Fixed Income	28.0%
Real Assets/Return	30.0%

**H. Deferred Outflows and Inflows of Resources**

The balances of deferred outflows and inflows of resources to be recognized in future pension expense consists of the following:

**Deferred Outflows of Resources**

Net difference between projected and actual earning on pension plan investments	\$ 318,476
Differences between expected and actual experience	280,709
Employer contributions subsequent to the measurement date	160,860
	<b>760,045</b>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 8 - PENSION PLAN (CONTINUED)**

**H. Deferred Outflows and Inflows of Resources (Continued)**

The \$144,063 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2024.

Net deferred outflows (inflows) of resources by year to be recognized in future pension expenses:

<u>Years Ending</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2026	\$ 208,509
2027	364,050
2028	143,859
2029	43,627
 Total	 <u>\$ 760,045</u>

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 8 - PENSION PLAN (CONTINUED)**

**I. Changes in Net Position Liability (Asset)**

Changes in Net Pension Liability (Asset)	
Total pension liability (asset)	
Service cost	\$ 191,565
Interest on total pension liability	648,960
Difference between expected and actual experience of the total pension liability	351,773
Benefit payments, including refunds of employee contributions	(479,226)
Net change in total pension liability	713,072
Total pension liability - beginning	9,412,261
Total pension liability - ending	<u><u>10,125,333</u></u>
Plan fiduciary net position	
Contributions - employer	202,026
Net investment income	545,327
Benefit payments, including refunds of employee contributions	(479,226)
Pension plan administrative expense	(14,314)
Other	68,207
Net change in fiduciary net position	322,020
Plan fiduciary net position - beginning	10,578,359
Plan fiduciary net position - ending	<u><u>10,900,379</u></u>
Net pension liability (asset)	<u><u>\$ (775,046)</u></u>

**J. Pension Plan Fiduciary Net Position**

Additional financial and actuarial information supporting the preparation of the schedule of changes in fiduciary net position is included in the System's Comprehensive Annual Financial Report for the year ended June 30, 2024. The Comprehensive Annual Financial Report can be obtained at [www.molagers.org](http://www.molagers.org) or from the Missouri Local Area Government Employee Retirement System (LAGERS), P.O. Box 1665, Jefferson City, Missouri, 65102.

**NOTE 9 - COMMITMENTS AND CONCENTRATIONS**

**Energy Purchase Agreement**

The City is a member of the Missouri Joint Municipal Electric Utility Commission (MJMEUC). MJMEUC manages a power pool known as Missouri Public Energy Pool No. 1 (MOPEP). The City is also a member of MOPEP. The MOPEP members have an agreement with MJMEUC for the purchase of electric capacity and energy. The agreement requires MJMEUC to supply the full energy requirements of the City and includes a procedure for the City to dedicate its capacity to MOPEP.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 9 - COMMITMENTS AND CONCENTRATIONS (CONTINUED)**

**Energy Purchase Agreement (Continued)**

MOPEP operations are governed by a Pool Committee consisting of one representative from each MOPEP member and is currently comprised of 60 members. The Pool Committee is charged with setting rates for all services provided by MJMEUC to MOPEP members.

The rates include recovery of all of MJMEUC's costs incurred in connection with acquiring, providing, arranging, or financing the provision of full requirements service to MOPEP members. Such rates are based upon an annual budget and include, but are not limited to, all payments MJMEUC is required to make for reserves for coverage MJMEUC is required to maintain pursuant to any bond indenture, financing lease, or loan agreement or other financial contract in order to procure, deliver, or finance resources intended to provide full requirement service, without regard to whether any particular resource is available to or used by any particular MOPEP member. Costs also include amounts required to fund MOPEP capital and/or operating reserves as may be established from time to time by the Pool Committee.

The rates are established so as to charge each MOPEP member its proportionate share of all costs associated with MJMEUC's performance under the MOPEP agreement. Charges based on such rates are assessed and billed monthly. Rates are required to be established at least annually and are adjusted to recognize variances between budgeted and actual costs at least every six months. To meet the power and energy requirements of the City and the other MOPEP members, MJMEUC presently obtains power and energy from the following resources: (i) power purchased under long-term firm energy contracts, unit contingent energy contracts, and interruptible contracts; (ii) MJMEUC owned generation; (iii) member capacity; and (iv) spot market purchases. The City purchases its full energy requirements from MJMEUC pursuant to the MOPEP agreement, but does not have any ownership interest in MJMEUC's resources.

In the event a member would cancel their MOPEP agreement, the member would remain responsible for its allocated share of MJMEUC's costs associated with all resource obligations entered into by MJMEUC for MOPEP prior to the notice of cancellation. MJMEUC would utilize or sell the member's allocated share of output in exchange for providing the member a credit or offset equal to the fair market value of the output up to the amount of the member's obligation.

As a result, a member would have a financial obligation after cancellation in the event that the fair market value of the output is less than the member's allocated share of MJMEUC's costs. Currently the City has no plans or intentions to begin cancellation proceedings. The City incurred costs of \$3,673,343 from MJMEUC during the year.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 10 - COMPLIANCE WITH MISSOURI STATUTES**

Missouri House Bill No. 103 amending RSMo Section 302.341.2 became effective on August 28, 2013. The amendments to the statute now require municipalities to report an accounting of the percent of annual general operating revenue from fines and costs for traffic violations.

Fines and costs for traffic violations	\$ 41,821
Annual general operating revenue	2,792,289
Fines and costs for traffic violations as a percentage of annual general operating revenue	1.50%

**NOTE 11 - RISK MANAGEMENT**

In its normal course of business, the City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and no significant losses in the past three years.

**NOTE 13 - RESTATEMENTS AND ADJUSTMENTS OF BEGINNING NET POSITION AND FUND BALANCES**

Effective for the fiscal year ended March 31, 2025, the City determined an amount previously reported as revenue and included in fund balance for the ARPA program was more properly classified as unearned revenue, due to the fact that the City could have to return the funds if not utilized for an appropriate purpose. That purpose has not yet been met so the funds are not proper revenues. This reclassification resulted in a \$1,085,722 reduction to fund balance in the General Fund on the Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds and in the Governmental Activities on the Statement of Activities.

During the fiscal year ended March 31, 2025, the City determined an amount previously identified as payable to the Water Fund, from the Wastewater Fund was not valid. This reclassification resulted in a reduction of \$310,000 to the net position in the Water Fund and an increase of the same amount to the Wastewater Fund on the Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.

**City of Odessa**  
**Notes to Basic Financial Statements**

**NOTE 13 - RESTATEMENTS AND ADJUSTMENTS OF BEGINNING NET POSITION AND FUND BALANCES (CONTINUED)**

Effective for the fiscal year ended March 31, 2025, the City implemented GASB Statement No. 101, Compensated Absences. The liability was previously calculated based on vacation balances accrued as of year-end as well as sick leave balances that were accrued as of year-end for vested employees. The liability now consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave. This resulted in a change in accounting principle on the Statement of Activities in the amount of \$115,235.

**Reporting Units Affected by Adjustments to and Restatements  
of Beginning Balances**

	General Fund	Water Fund	Wastewater Fund	Governmental Activities
March 31, 2024, as previously reported	\$ 4,728,244	\$ 6,056,195	\$ 7,720,973	\$ 14,415,123
Change within financial reporting entity	(1,085,722)	(310,000)	310,000	(1,085,722)
Change in accounting principle	-			(115,235)
March 31, 2024, as adjusted or restated	<u>\$ 3,642,522</u>	<u>\$ 5,746,195</u>	<u>\$ 8,030,973</u>	<u>\$ 13,214,166</u>

**NOTE 14 - SUBSEQUENT EVENT**

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through January XX, 2026, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**City of Odessa**  
**General Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended March 31, 2025**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual Amounts</b>	
<b>Revenues</b>				
Taxes				
Property	\$ 380,256	\$ 380,256	\$ 397,818	\$ 17,562
Tourism	16,000	16,000	17,896	1,896
Sales	730,532	730,532	777,619	47,087
Franchise	183,000	183,000	179,095	(3,905)
Licenses and permits	111,700	111,700	145,892	34,192
Intergovernmental revenue	299,296	299,296	389,517	90,221
Charges for services	774,032	774,032	717,697	(56,335)
Fines and forfeitures	40,900	40,900	41,821	921
Investment income	32,120	32,120	97,827	65,707
Contributions and donations	12,000	12,000	27,107	15,107
Total revenues	<u>2,579,836</u>	<u>2,579,836</u>	<u>2,792,289</u>	<u>211,532</u>
<b>Expenditures</b>				
Current				
General government	790,304	790,304	831,829	41,525
Public Safety	1,394,399	1,394,399	1,394,750	351
Highways and streets	1,075,147	1,075,147	1,091,274	16,127
Municipal Court	40,053	40,053	45,610	5,557
Capital outlay	101,250	101,250	105,171	3,921
Total expenditures	<u>3,401,153</u>	<u>3,401,153</u>	<u>3,468,634</u>	<u>67,481</u>
Excess of revenues over (under) expenditures	<u>(821,317)</u>	<u>(821,317)</u>	<u>(676,345)</u>	<u>144,051</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	100,000	100,000
Transfers in	1,480,617	1,480,617	757,558	(723,059)
Transfers out	(659,300)	(659,300)	(59,300)	600,000
Total other financing sources (uses)	<u>821,317</u>	<u>821,317</u>	<u>798,258</u>	<u>(23,059)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>121,913</u>	<u>\$ 120,992</u>
<b>Fund Balance</b>				
Beginning of year, as restated			3,642,522	
Prior period adjustment			<u>1,085,722</u>	
Beginning of year, as previously reported			4,728,244	
End of year			<u>\$ 3,764,435</u>	

See notes to required supplementary information schedule of revenues, expenditures, and changes in fund balance - budget and actual.

**City of Odessa**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual**  
**Parks Fund**  
**Year Ended March 31, 2025**

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 99,815	\$ 99,815	\$ 105,671	\$ 5,856
Sales taxes	324,766	324,766	340,308	15,542
Charges for services	184,178	184,178	195,817	11,639
Other revenue	2,000	2,000	408	(1,592)
Total revenues	<u>610,759</u>	<u>610,759</u>	<u>642,204</u>	<u>31,445</u>
<b>Expenditures</b>				
Current				
Parks and recreation	529,035	529,035	539,617	10,582
Debt service				
Principal	144,000	144,000	144,000	-
Interest	29,129	29,129	29,132	3
Total expenditures	<u>702,164</u>	<u>702,164</u>	<u>712,749</u>	<u>10,585</u>
Excess of revenues under expenditures	(91,405)	(91,405)	(70,545)	20,860
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>91,405</u>	<u>91,405</u>	<u>77,905</u>	<u>(13,500)</u>
Net change in fund balances	\$ -	\$ -	7,360	\$ 7,360
<b>Fund Balances</b>				
Beginning of year				<u>207,523</u>
End of year				<u>\$ 214,883</u>

See notes to required supplementary information schedule of revenues, expenditures, and changes in fund balance - budget and actual.

**City of Odessa**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual**  
**Transportation Tax Fund**  
**Year Ended March 31, 2025**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Over (Under)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual Amounts</b>	
<b>Revenues</b>				
Other taxes	\$ 324,766	\$ 324,766	\$ 303,370	\$ (21,396)
Intergovernmental	773,565	773,565	70,105	(703,460)
Investment income	50	50	403	353
Total revenues	<u>1,098,381</u>	<u>1,098,381</u>	<u>373,878</u>	<u>(724,503)</u>
<b>Expenditures</b>				
Current				
General government	780	780	696	(84)
Highways and streets	30,000	30,000	18,606	(11,394)
Capital outlay	2,432,302	2,432,302	221,830	(2,210,472)
Total expenditures	<u>2,463,082</u>	<u>2,463,082</u>	<u>241,132</u>	<u>(2,221,950)</u>
Excess of revenues over expenditures	(1,364,701)	(1,364,701)	132,746	1,497,447
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,364,701	1,364,701	364,710	(999,991)
Total other financing sources (uses)	<u>1,364,701</u>	<u>1,364,701</u>	<u>364,710</u>	<u>(999,991)</u>
Net change in fund balances	\$ -	\$ -	497,456	\$ 497,456
<b>Fund Balances</b>				
Beginning of year				326,574
End of year				<u>\$ 824,030</u>

See notes to required supplementary information schedule of revenues, expenditures, and changes in fund balance - budget and actual.

**City of Odessa**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual**  
**Capital Improvements Sales Tax Fund**  
**Year Ended March 31, 2025**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
<b>Revenues</b>				
Sales taxes	\$ 324,766	\$ 324,766	\$ 377,246	\$ 52,480
Investment income	20,000	20,000	103,721	83,721
Other	-	-	40,173	40,173
<b>Total revenues</b>	<u>344,766</u>	<u>344,766</u>	<u>521,140</u>	<u>176,374</u>
<b>Expenditures</b>				
General government	780	780	736	(44)
Capital outlay	236,500	236,500	293,264	56,764
Debt service				
Principal	153,985	153,985	153,983	(2)
Interest and other charges				
Total expenditures	<u>391,265</u>	<u>391,265</u>	<u>447,983</u>	<u>56,718</u>
Excess of revenues over (under) expenditures	(46,499)	(46,499)	73,157	119,656
<b>Other Financing Sources (Uses)</b>				
Transfers in	111,104	111,104	-	(111,104)
Transfers out	(64,605)	(64,605)	(64,605)	-
<b>Total other financing sources (uses)</b>	<u>46,499</u>	<u>46,499</u>	<u>(64,605)</u>	<u>(111,104)</u>
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>8,552</u>	<u>\$ 8,552</u>
<b>Fund Balances</b>				
Beginning of year				682,749
End of year				<u>\$ 691,301</u>

See notes to required supplementary information schedule of revenues, expenditures, and changes in fund balance - budget and actual.

**City of Odessa**  
**Notes to Required Supplementary Information**  
**Schedule of Revenues, Expenditures, and Change in Fund Balance -**  
**Budget and Actual**

## **BUDGETARY INFORMATION**

The City follows these procedures in establishing the budgetary data:

- a. Prior to October 1, the City Finance Director submits to the City Council a proposed operating budget for the fiscal period. The operating budget includes proposed expenditures and the means of financing them.
- b. Public hearings and open council meetings are held to obtain taxpayer comments.
- c. Prior to October 1, the budget is adopted by the City Council.
- d. Formal budgetary integration is employed as a management control device during the period for all funds. The legal level of budgetary control defined as the budgeted appropriation amount at the fund level of expenditures.
- e. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America except that budgets do not include economic development and debt proceeds related to the tax increment financing projects and lease other financing sources and related capital outlay of leases in the year the City enters into the lease agreement.
- f. Current year budget includes amendments. Budget amendments must be approved by the City Council.
- g. Unencumbered appropriations at the end of the period are reconsidered for subsequent budgets.

**City of Odessa**  
**Schedule of Changes in Net Pension Liability**  
**and Related Ratios**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
<b>Total Pension Liability</b>				
Service cost	\$ 191,565	\$ 177,299	\$ 160,950	\$ 146,808
Interest	648,960	619,245	569,832	583,236
Difference between expected and actual experience	351,773	78,059	398,199	(56,695)
Changes of assumptions	-	-	-	(163,541)
Changes of benefit terms	-	-	-	-
Benefit payments	(479,226)	(435,731)	(426,666)	(415,216)
Net change in total OPEB liability	<u>713,072</u>	<u>438,872</u>	<u>702,315</u>	<u>94,592</u>
Beginning of year	9,412,261	8,973,389	8,271,074	8,176,482
End of Year	<u>\$ 10,125,333</u>	<u>\$ 9,412,261</u>	<u>\$ 8,973,389</u>	<u>\$ 8,271,074</u>
<b>Plan Fiduciary Net Pension (FNP)</b>				
Employer contributions	\$ 202,026	\$ 171,019	\$ 160,357	\$ 149,732
Net investment income	545,327	363,469	6,750	2,331,882
Benefit payments	(479,226)	(435,731)	(426,666)	(415,216)
Administrative expense	(14,314)	(16,134)	(11,270)	(10,270)
Other changes	68,207	(13,473)	97,810	(81,773)
Net change in plan fiduciary net position	<u>322,020</u>	<u>69,150</u>	<u>(173,019)</u>	<u>1,974,355</u>
Beginning of year	10,578,359	10,509,209	10,682,228	8,707,873
End of year	<u>\$ 10,900,379</u>	<u>\$ 10,578,359</u>	<u>\$ 10,509,209</u>	<u>\$ 10,682,228</u>
Net Pension liability (asset)	<u>\$ (775,046)</u>	<u>\$ (1,166,098)</u>	<u>\$ (1,535,820)</u>	<u>\$ (2,411,154)</u>
Plan FNP as a percentage of the total pension liability	107.65%	112.39%	117.12%	129.15%
Covered payroll	\$ 2,266,380	\$ 2,039,192	\$ 1,938,764	\$ 1,717,056
Net Pension liability (asset) as a percentage of covered payroll	-34.20%	-57.18%	-79.22%	-140.42%

Notes to Schedule of Changes in the Net Pension Liability and Related Ratios.

In 2016, amounts reported as changes in assumptions resulted primarily from the change in the mortality rate and salary increase.

In 2021, amounts reported as changes in assumptions resulted primarily from the change in the mortality table and decrease in the long-term rate of return.

June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
\$ 154,357	\$ 134,512	\$ 107,477	\$ 137,041	\$ 144,271	\$ 151,144
583,488	541,931	506,183	521,968	500,095	494,881
(324,293)	289,007	125,998	(399,644)	(214,374)	(252,484)
-	-	-	-	250,856	-
-	-	198,404	-	-	-
(411,488)	(392,849)	(521,424)	(405,756)	(346,461)	(291,029)
<u>2,064</u>	<u>572,601</u>	<u>416,638</u>	<u>(146,391)</u>	<u>334,387</u>	<u>102,512</u>
<u>8,174,418</u>	<u>7,601,817</u>	<u>7,185,179</u>	<u>7,331,570</u>	<u>6,997,183</u>	<u>6,894,671</u>
<u><u>\$ 8,176,482</u></u>	<u><u>\$ 8,174,418</u></u>	<u><u>\$ 7,601,817</u></u>	<u><u>\$ 7,185,179</u></u>	<u><u>\$ 7,331,570</u></u>	<u><u>\$ 6,997,183</u></u>
 \$ 150,716	 \$ 152,693	 \$ 112,773	 \$ 113,861	 \$ 147,843	 \$ 151,769
110,721	547,895	1,021,863	955,246	(14,401)	150,132
(411,488)	(392,849)	(521,424)	(405,756)	(346,461)	(291,029)
(12,232)	(11,225)	(7,852)	(7,079)	(7,233)	(7,829)
(140,343)	41,369	(143,539)	(155,650)	34,611	(169,420)
(302,626)	337,883	461,821	500,622	(185,641)	(166,377)
<u>9,010,499</u>	<u>8,672,616</u>	<u>8,210,795</u>	<u>7,710,173</u>	<u>7,895,814</u>	<u>8,062,191</u>
<u><u>\$ 8,707,873</u></u>	<u><u>\$ 9,010,499</u></u>	<u><u>\$ 8,672,616</u></u>	<u><u>\$ 8,210,795</u></u>	<u><u>\$ 7,710,173</u></u>	<u><u>\$ 7,895,814</u></u>
<u><u>\$ (531,391)</u></u>	<u><u>\$ (836,081)</u></u>	<u><u>\$ (1,070,799)</u></u>	<u><u>\$ (1,025,616)</u></u>	<u><u>\$ (378,603)</u></u>	<u><u>\$ (898,631)</u></u>
 106.50%	 110.23%	 114.09%	 114.27%	 105.16%	 112.84%
\$ 1,567,778	\$ 1,722,929	\$ 1,370,908	\$ 1,242,950	\$ 1,650,984	\$ 1,601,574
 -33.89%	 -48.53%	 -78.11%	 -82.51%	 -22.93%	 -56.11%

**City of Odessa**  
**Schedule of Contributions**

	2024	2023	2022	2021
Actuarially determined contribution	\$ 202,026	\$ 195,361	\$ 162,144	\$ 150,637
Contributions in relation to the actuarially determined contribution	<u>202,026</u>	<u>195,360</u>	<u>162,144</u>	<u>150,637</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 2,266,380</u>	<u>\$ 2,039,192</u>	<u>\$ 1,938,764</u>	<u>\$ 1,717,056</u>
Contributions as a percentage of covered payroll	8.91%	9.58%	8.36%	8.77%

Notes to schedule:

Valuation dates      Actuarially determine contribution rates are calculated as of February 28, two years and four months prior to the end of the fiscal year which the contributions are reported.

Notes      The roll forward of total pension liability from February 28, 2000 to June 30, 2024 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method      Entry age normal and modified terminal funding

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

Remaining amortization period      General - multiple bases form 6 to 16 years; Police - multiple bases from 6 to 16 years; and Fire - multiple bases from 15 to 16 years

Asset valuation method      5 year smoothed market, 20% corridor

Inflation      2.75% wage inflation, 2.25% price inflation

Salary increases      General - 2.75% to 6.75%; Police - 2.75% to 6.55%; and Fire - 2.75% to 7.15%. All include wage inflation.

Net investment rate of return      7.00% net of investment expenses

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

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

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

Other information      None

*Note: UAAL is the Unfunded Actuarial Accrued Liability*

2020	2019	2018	2017	2016	2015
\$ 149,987	\$ 158,581	\$ 143,975	\$ 107,436	\$ 127,693	\$ 148,713
149,987	154,687	143,975	- 107,436	127,693	148,713
\$ -	\$ 3,894	\$ -	\$ -	\$ -	\$ -
<u>\$ 1,567,778</u>	<u>\$ 1,722,929</u>	<u>\$ 1,370,908</u>	<u>\$ 1,242,950</u>	<u>\$ 1,650,984</u>	<u>\$ 1,601,574</u>
9.57%	8.98%	10.50%	8.64%	7.73%	9.29%

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**Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
Government Auditing Standards**

**Independent Auditor's Report**

Honorable Mayor and Members of the Board of Aldermen  
City of Odessa, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Odessa, Missouri (the City), as of and for the year ended March 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated **January XX, 2026**.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Responses as Audit Finding 2025-001, that we consider to be a material weakness. We also identified a deficiency in internal control, described in the accompanying Schedule of Findings and Responses as Audit Finding 2025-002, that we consider to be a significant deficiency.

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

Minneapolis, Minnesota

January XX, 2026

**City of Odessa, Missouri**  
**Schedule of Findings and Responses**

**Audit Finding 2025-001**

*Criteria:*

Management is responsible for the preparation and fair presentation of the financial statements in conformity with GAAP and for establishing and maintaining effective internal control over financial reporting. Effective internal control includes controls designed to ensure accounting records are complete and accurate and that financial statements are prepared and reviewed by management without the need for material audit adjustments or reliance on the auditors.

*Condition:*

During the audit of the City's financial statements for the year ended March 31, 2025, the auditors identified and proposed material audit adjustments, including adjustments to beginning fund balances/net position, that were necessary for the financial statements to be presented fairly in accordance with accounting principles generally accepted in the United States of America (GAAP). In addition, City management relied on the auditors to prepare the financial statements and related note disclosures, including the conversion of accounting records to GAAP-basis financial statements.

In order to ensure basic financial statements were free from material misstatements, audit adjustments were required in the following areas:

- Interfund receivables/payables in the proprietary funds.
- Deferred revenue in the ARPA fund

*Context:*

This finding impacts the internal control for all significant accounting functions.

*Cause:*

The City lacks the internal controls and expertise to independently prepare and review GAAP-compliant financial statements and disclosures. As a result, errors and omissions in the accounting records were not identified or corrected by management prior to the audit.

*Effect or Potential Effect:*

Because management did not have adequate controls in place to ensure the financial statements were prepared in accordance with GAAP, material misstatements occurred and were not prevented or detected by the City's internal controls. This resulted in material audit adjustments and significant reliance on the auditors for financial statement preparation. Accordingly, there is a reasonable possibility that a material misstatement of the financial statements could occur and not be prevented or detected on a timely basis.

*Recommendation:*

We recommend the City strengthen internal controls over financial reporting to ensure management can prepare and review GAAP-compliant financial statements independent of the audit process. This may include establishing formal year-end closing and review procedures, enhancing training for existing staff, adopting written accounting policies, or engaging qualified personnel or external accounting assistance separate from the audit function to assist management with financial reporting responsibilities.

**City of Odessa, Missouri**  
**Schedule of Findings and Responses**

**Audit Finding 2025-001 (Continued)**

*Views of the Responsible Officials and Planned Corrective Actions:*

**CORRECTIVE ACTION PLAN (CAP):**

**1. Explanation of Disagreement with Audit Finding**

There is no disagreement with the audit finding.

**2. Actions Planned in Response to Finding**

Administration will review current processes for year-end close and general recording of accounting entries and make adjustments where practical.

**3. Official Responsible for Ensuring CAP**

Shawna Davis, City Administrator, is the official responsible for ensuring corrective action of the deficiency.

**4. Planned Completion Date for CAP**

The planned completion date for the CAP is March 31, 2026.

**5. Plan to Monitor Completion of CAP**

The Board of Aldermen will be monitoring this CAP.

**Audit Finding 2025-002**

*Criteria:*

Effective internal control over financial reporting requires appropriate segregation of duties so that no one individual has control over all aspects of a financial transaction. Key duties—authorization, custody of assets, recordkeeping, and reconciliation—should be separated to reduce the risk of error, fraud, or misappropriation. Where full segregation is not feasible, management should implement and document effective compensating controls.

*Condition:*

The City does not maintain adequate segregation of duties over key financial reporting and cash-related functions. Specifically, limited staffing results in certain individuals having responsibility for multiple incompatible duties, including combinations of initiating transactions, recording transactions in the general ledger, reconciling accounts, and in some instances, having access to assets.

*Context:*

This finding impacts the internal control for all significant accounting functions.

**City of Odessa, Missouri**  
**Schedule of Findings and Responses**

**Audit Finding 2025-002 (Continued)**

*Cause:*

The City has a limited number of finance staff and turnover of key personnel occurred impacting the fiscal year under audit.

*Effect or Potential Effect:*

Due to the lack of segregation of duties, there is an increased risk that errors or irregularities, including material misstatements or misappropriation of assets, could occur and not be prevented or detected on a timely basis.

*Recommendation:*

We recommend the City strengthen internal controls by segregating incompatible duties to the extent feasible. Where staffing limitations prevent full segregation, it will be important for key compensating controls to be/remain in place, such as independent review of bank reconciliations and journal entries, periodic supervisory review of financial reports, and governing body oversight of financial activity.

*Views of the Responsible Officials and Planned Corrective Actions:*

**CORRECTIVE ACTION PLAN (CAP):**

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding.

2. Actions Planned in Response to Finding

Administration will review current segregation of accounting duties to determine if further segregation is possible.

3. Official Responsible for Ensuring CAP

Shawna Davis, City Administrator, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is March 31, 2026.

5. Plan to Monitor Completion of CAP

The Board of Aldermen will be monitoring this CAP.