



**BOARD OF ALDERMEN
REGULAR AGENDA
Monday, January 26, 2026
6:00 P.M.
Community Building
601 W Main Street
Odessa, MO 64076**

The meeting can be viewed live on YouTube, by subscribing to
[@OdessaMO](https://www.youtube.com/@OdessaMO)

Anyone wishing to address the Mayor and Board during the meeting must fill out a [Speaker's Appearance Form](#) and submit it to the City Clerk before the Board meeting begins. Forms are available online or at the entrance of the Community Building. Speakers are subject to the Board of Aldermen [Rules of Procedure](#).

CALL TO ORDER

Mayor Bryan Barner

PLEDGE OF ALLEGIANCE

Mayor Bryan Barner

ROLL CALL

City Clerk Karen Findora

WELCOME TO VISITORS

Mayor Bryan Barner

CONSENT AGENDA

All matters under the Consent Agenda are Considered to be routine by the Aldermen and will be enacted by one motion with no separate discussion. If a separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request of a member of the Aldermen.

Approval of Minutes

• January 12, 2026 – Regular Session

• Finance December Rpt.

MAYOR REPORT

ALDERMEN REPORT

CITY ADMINISTRATOR REPORT

PUBLIC COMMENTS

PRESENTATION

PUBLIC HEARING

Rezoning / RZ-1-2026 / 8th Street & Mason
“R-1” (Single Family) to “R-2” (Two-Family)

OLD BUSINESS

NEW BUSINESS

Staff Introduction
Josiah Herman
Aaron Whited
Leslie Shier

Introduction of Josiah Herman, Apprentice II; Aaron Whited, Journey/Lineman; Leslie Shier, Public Information Coordinator.
Troy Woutzke, Electric Superintendent & Shawna Davis, City Administrator

Bill No. 2026-03
(*1st & 2nd Reading*)
Rezoning / RZ-1-2026 / 8th & Mason St.

Introduction and readings of Bill No. 2026-03 approving the Rezoning of certain property from “R-1” (Single-Family) Dwelling District to “R-2” (Two-Family) Dwelling District.
Shawna Davis, City Administrator

Bill No. 2026-04
(*1st & 2nd Reading*)
Replat of Asher Meadows Lots 3 & 4

Introduction and readings of Bill No. 2026-04 approving the replat of Asher Meadows, all of Lots 3 & 4 of Alumbaugh’s Subdivision located within the City of Odessa, Lafayette County, Missouri.

Shawna Davis, City Administrator

Resolution No 2026-05
MO Dept. of Social Services (LIHEAP)

Proposed Resolution No. 2026-05 authorizing the Mayor to execute the low-income home energy assistance program (LIHEAP) supplier agreement with the City of Odessa Power and Light and the Missouri Department of Social Services, Family Support Division.

Shawna Davis, City Administrator

Resolution No 2026-06
City of Higginsville ~ Quick Response Team

Proposed Resolution No. 2026-06 authorizing the Mayor and the Chief of Police to execute a memorandum of understanding (MOU) with the City of Higginsville, Missouri, for the establishment of a multijurisdictional Law Enforcement Quick Response Team.

Josh Thompson, Chief of Police

Discussion
Strategic Plan ~ Water Supply

Strategic Plan ~ Water Supply
Darrin Lamb, Water Superintendent

Next Scheduled Meeting

Monday, February 9, 2026, at 4:30 p.m. Budget Workshop
Monday, February 9, 2026, at 6:00 p.m. Regular Session

Aldermen – Request for New Items

Members of the Board of Aldermen have the opportunity to propose items for consideration to be added to the agenda for the next regularly scheduled meeting. A vote will be held to determine whether to include an item on the agenda. Therefore, debate and discussion should be limited to determining the board's interest in further discussion at the upcoming Board of Aldermen meeting.

Adjourn to Closed Session

Pursuant to RSMO 610.021 (1) Legal actions, causes of action, litigation, or confidential attorney/client communication.

Pursuant to RSMO 610.021 (2) Real Estate Negotiations

Pursuant to RSMO 610.021 (3) Personnel

Pursuant to RSMO 610.021 (12) Sealed bids and related documents, until bids are open; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected.

Up-Coming Meetings / Events:

January 27 – Final Certification for the April 7, 2026 General Municipal Election
February 9 @ 4:30 p.m. – Budget Work Session @ Community Bldg.
February 9 @ 6:00 p.m. – Board of Aldermen @ Community Bldg.
February 10 @ 9:30 a.m. – Municipal Court @ Community Bldg.
February 16 – City Hall Closed to observe President's Day
February 17 – MML Legislative Conference @ Jefferson City
February 18 @ 7:00 p.m. – Parks Board Meeting @ Community Bldg.
February 19 @ 6:00 p.m. – Planning Commission @ Community Bldg.
February 23 @ 4:30 p.m. – Budget Work Session @ Community Bldg.
February 23 @ 6:00 p.m. – Board of Aldermen @ Community Bldg.
March 9 @ 6:00 p.m. – Board of Aldermen @ Community Bldg.

Other Events:

December 24 & 25 – City Hall Closed to observe the Holiday
January 1 – City Hall Closed to observe New Year's Day

For more information, please visit the City of Odessa [website](#).

ELECTED OFFICIALS

	Mayor Bryan D. Barner		
Ward 1	Alderwoman Mickey Starr	bryan.barner@cityofodessamo.com	(816) 985-0361
Ward 1	Alderwoman Karla Polson	mickey.starr@cityofodessamo.com	(816) 260-8448
Ward 2	Vacant	karla.polson@cityofodessamo.com	(816) 739-2224
Ward 2	Alderman Mike Plachte	mike.plachte@cityofodessamo.com	(816)
Ward 3	Alderman Bruce Whitsitt	bruce.whitsitt@cityofodessamo.com	(816) 263-9997
Ward 3	Alderman Collin Carrigan	collin.carrigan@cityofodessamo.com	(816) 565-6610
			(801) 829-8482

AMERICANS WITH DISABILITIES ACT

The City of Odessa is committed to ensuring compliance with the Americans with Disabilities Act. Individuals who require an ADA accommodation to attend a meeting are encouraged to make those arrangements with the City Clerk at (816) 230-5577 ext. 6 or by email at karen.findora@cityofodessamo.com at least 72 hours in advance of the meeting to communicate their needs.

Posted January 23, 2026
City Hall & City Website
Emailed to The Odessan

Karen Findora, City Clerk
PO Box 128 · 228 S Second · Odessa, MO 64076
[Email](#) | Phone: (816) 230-5577 ext. 6 | www.cityofodessamo.com

City of Odessa, Missouri
Board of Aldermen
Odessa Community Building | 601 W. Main Street
Regular Meeting ~ Monday, January 12, 2026 | 6:00 p.m.
Meeting Minutes

[**@OdessaMO**](#)

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Mayor Bryan Barner called the meeting to order at 6:00 p.m., and led in the pledge of allegiance.

ROLL CALL

Karen Findora, City Clerk, called the roll and confirmed a quorum.

Mayor Bryan Barner	Present	Alderman Bruce Whitsitt	Present
Alderwoman Karla Polson	Present	Alderwoman Mickey Starr	Present
Alderman Mike Plachte	Present	Aldermanmember	Vacant
Alderman Collin Carrigan	Present		

OTHERS IN ATTENDANCE

Shawna Davis, City Administrator
Karen Findora, City Clerk
Cathy Thompson, Finance Director
Josh Thompson, Police Chief
City Attorney – Absent

Troy Woutzke, Electric
Darrin Lamb, Streets/Water - Absent
Kenny Snider, Wastewater

PUBLIC IN ATTENDANCE

Hannah Sparr, The Odessan
Don Peck
Rick Setina
Sabin Yanez

Amy Finch
Forest Palmer
Mark Stairs

WELCOME OF VISITORS

Mayor Barner welcomed visitors and those viewing on YouTube.

APPROVAL OF CONSENT AGENDA

Approval of minutes and consent agenda.

- December 8, 2025 – Regular Session

Contractor's Application and Certification for Payment No.: SOV: Payment #4 – KAT Excavation, Inc. \$378,430.60

Alderman Whitsitt moved to approve the consent agenda and the December 8, 2025, meeting minutes as submitted, seconded by Alderman Plachte.

Motion carried 5-Aye, 0-No.

MAYOR REPORT

Mayor Barner thanked city staff for the installation of the new AV equipment and the setup of the board dais, chairs, and tables.

ALDERMEN REPORTS

- Alderman Plachte – No Rpt.
- Alderman Carrigan – No Rpt.
- Alderwoman Polson – No Rpt.
- Alderwoman Starr – No Rpt.
- Alderman Whitsitt – No Rpt.

CITY ADMINISTRATOR REPORT – NO DIRECTORS MEETING WAS HELD

Shawna Davis, City Administrator, provided a brief update on city events.
(visit the [city website](#) to hear update.)

PUBLIC HEARING

None

PUBLIC COMMENTS

None

OLD BUSINESS

None

NEW BUSINESS

Recommendation & Appointment ~ Board of Aldermen

Mayor Barner requested approval to appoint Christine Fleehart to the Board of Adjustment.

Motion was made by Alderman Plachte to appoint Christine Fleehart to the Board of Adjustment, seconded by Alderwoman Starr.

Motion carried 5-Aye, 0-No.

Bill No. 2026-01 Introduction and 1st Reading ~ Repeal Ord. 3014 ~ Convenience Fees

Mayor Barner read the proposed Ordinance, Bill No. 2026-01, repealing Ordinance No. 3014, which discontinued the assessment of convenience fees for credit and debit card payments, and reinstating the authority to assess such fees to recover processing costs, first reading.

Motion was made by Alderman Carrigan to adopt Bill No. 2026-01 upon its first reading and proceed to the second reading. Motion seconded by Alderman Plachte, and carried with the following vote.

Motion carried 5-Aye, 0-No.

Bill No. 2026-01 Introduction and 2nd Reading ~ Repeal Ord. 3014 ~ Convenience Fees

Mayor Barner read the proposed Ordinance, Bill No. 2026-01, repealing Ordinance No. 3014, which discontinued the assessment of convenience fees for credit and debit card payments, and reinstating the authority to assess such fees to recover processing costs, second reading.

Motion was made by Alderman Whitsitt to adopt Bill No. 2026-01 upon its second reading and approve the bill as an ordinance. Motion seconded by Alderman Carrigan, and carried with the following vote.

Roll call vote as follows:

Alderman Plachte	yes	Alderman Carrigan	yes
Alderman Whitsitt	yes	Alderwoman Polson	yes
Alderwoman Starr	yes		

Motion carried 5-Aye, 0-No.

Bill No. 2026-01 became **Ordinance No. 3166**

Resolution No. 2026-01 ~ Convenience Fees

Mayor Barner read the proposed Resolution No. 2026-01 establishing a convenience fee schedule for credit card, debit card, and electronic payments and authorizing administrative implementation following the repeal of Ordinance 3014.

Motion was made by Alderman Carrigan, moved to approve Resolution No. 2026-01 seconded by Alderwoman Polson.

Motion carried 5-Aye, 0-No.

Bill No. 2026-02 Introduction and 1st Reading ~ Amend Mobile Food Vendor Ord.

Mayor Barner read proposed Bill No. 2026-02 amending Chapter 12, Article II. Licenses, Division 3 – Mobile Food Vendors Section 12-78.S of the Code of Ordinances of the City of Odessa, Missouri, relating to Mobile Food Vendors, first reading.

Motion was made by Alderman Plachte to adopt Bill No. 2026-02 upon its first reading and proceed to the second reading. Motion seconded by Alderman Carrigan, and carried with the following vote.

Motion carried 5-Aye, 0-No.

Bill No. 2026-02 Introduction and 2nd Reading Amend Mobile Food Vendor Ord.

Mayor Barner read proposed Bill No. 2026-02 amending Chapter 12, Article II. Licenses, Division 3 – Mobile Food Vendors Section 12-78.S of the Code of Ordinances of the City of Odessa, Missouri, relating to Mobile Food Vendors, second reading.

Motion was made by Alderman Carrigan to adopt Bill No. 2026-02 upon its second reading and approve the bill as an ordinance. Motion seconded by Alderwoman Starr, and carried with the following vote.

Roll call vote as follows:

Alderman Plachte	yes	Alderman Carrigan	yes
Alderman Whitsitt	yes	Alderwoman Polson	yes
Alderwoman Starr	yes		

Motion carried 5-Aye, 0-No.

Bill No. 2026-02 became **Ordinance No. 3167**

Resolution No. 2026-02 ~ Downtown Infrastructure / Sidewalk

Mayor Barner read the proposed Resolution No. 2026-02 authorizing the Mayor to sign an agreement between the City of Odessa, Missouri and Cook, Flatt & Strobel, Engineers, P.A., for professional construction engineering services.

Motion was made by Alderman Plachte, moved to approve Resolution No. 2026-02 seconded by Alderwoman Polson.

Motion carried 5-Aye, 0-No.

Presentation ~ Audit FY 2024-2025

Mark Stair, berganKDV presented the Audit for FY 2024-2025

Presentation ~ Budget & CIP FY 2025-2026

Cathy Thompson, Finance Director, presented the Budget & CIP for FY 2025-2026

Discussion ~ Strategic Plan – Street Infrastructure

Shawna Davis, City Administrator, presented the Street Infrastructure strategic plan.

Aldermen ~ Request for New Items

None.

Next Regular Scheduled Meeting:

Monday, January 26, 2026, at 6:00 p.m. Regular Session.

Adjourn

There being no further business to come before the Board of Aldermen, a motion was made by Alderman Carrigan, seconded by Alderman Plachte, to adjourn the meeting at 7:35 p.m. **Motion carried 5- Aye, 0-No.**

Approved:

CITY OF ODESSA

Bryan D. Barner, Mayor

ATTEST

Karen Findora, City Clerk



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. 2nd 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 2nd 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. 2nd St, Odessa, MO 64076**

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 1st 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.

Approved (date)

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
Bank Code: APA-Payables						
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
	169	114	0.00	1,275,025.02

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
	169	114	0.00	1,275,025.02

Fund Summary

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



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
Bank Code: APA-Payables						
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	
INV0002423	Invoice	12/11/2025	AFLAC - Post Tax	0.00	1,272.52	
	10-2105		A/P AFLAC	AFLAC Post Taxable	84.54	
	10-2105		A/P AFLAC	AFLAC Pre-Taxable	717.24	
	20-2105		A/P AFLAC	AFLAC Post Taxable	60.16	
	20-2105		A/P AFLAC	AFLAC Pre-Taxable	116.82	
	30-2105		A/P AFLAC	AFLAC Post Taxable	10.06	
	30-2105		A/P AFLAC	AFLAC Pre-Taxable	155.60	
	40-2105		A/P AFLAC	AFLAC Post Taxable	27.72	
	40-2105		A/P AFLAC	AFLAC Pre-Taxable	74.46	
	50-2105		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	
INV0002431	Invoice	12/23/2025	AFLAC - Post Tax	0.00	1,272.52	
	10-2105		A/P AFLAC	AFLAC Post Taxable	84.55	
	10-2105		A/P AFLAC	AFLAC Pre-Taxable	717.24	
	20-2105		A/P AFLAC	AFLAC Post Taxable	60.16	
	20-2105		A/P AFLAC	AFLAC Pre-Taxable	116.82	
	30-2105		A/P AFLAC	AFLAC Post Taxable	10.05	
	30-2105		A/P AFLAC	AFLAC Pre-Taxable	155.60	
	40-2105		A/P AFLAC	AFLAC Post Taxable	27.72	
	40-2105		A/P AFLAC	AFLAC Pre-Taxable	74.46	
	50-2105		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	
0468-004643663	Invoice	12/15/2025	11/01/25-11/30/25 trash pick-up	0.00	39,201.48	
	10-15-5229		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	
12063	Invoice	12/12/2025	6003 Reich Road Plan Review	0.00	3,376.25	
	10-17-5203		Engineering Fees	6003 Reich Road Plan Review	3,376.25	
13132	Invoice	12/16/2025	Odessa Water/Sewer ARPA	0.00	1,712.83	
	11-55-5686		ARPA Water/Waste Water	Odessa Water/Sewer ARP	1,712.83	
13134	Invoice	12/16/2025	6003 Reich Road Plan Review	0.00	1,466.25	
	10-17-5225		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	
INV08510989	Invoice	12/03/2025	Laser Utility bill paper	0.00	1,357.00	
	20-20-5306		Office Supplies	Laser Utility bill paper	455.67	
	30-30-5306		Office Supplies	Laser Utility bill paper	445.67	
	40-40-5306		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
INV08510627	Invoice	12/23/2025	Utility Envelope	0.00	1,436.52	
	20-20-5306		Office Supplies		478.84	
	30-30-5306		Office Supplies		478.84	
	40-40-5306		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
11.22.25	Invoice	12/01/2025	REFUND DEPOSIT COMMUNITY BUILDING	0.00	100.00	
	10-2201		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
6621834-00	Invoice	12/15/2025	elbows for primary transformer connectio	0.00	639.30	
	20-20-5316		Developer Expense - Mat	elbows for primary transformer		639.30
6621834-01	Invoice	12/16/2025	wire & load break bushing for the Hill dev	0.00	36,951.95	
	20-20-5316		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
9000003381	Invoice	12/23/2025	CIP Pole Replacement	0.00	17,826.84	
	20-20-5640		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
1272093	Invoice	12/16/2025	2025 Financial Audit	0.00	4,800.00	
	10-10-5220		Auditor Fees	2025 Financial Audit		677.36
	10-11-5220		Auditor Fees	2025 Financial Audit		290.23
	20-20-5220		Auditor Fees	2025 Financial Audit		1,535.50
	30-30-5220		Auditor Fees	2025 Financial Audit		1,003.34
	40-40-5220		Auditor Fees	2025 Financial Audit		1,003.34
	70-70-5220		Auditor Fees	2025 Financial Audit		145.11
	80-80-5220		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
3052	Invoice	12/09/2025	truck oil change 2017 Ford 250 vin.1044	0.00	97.28	
	40-40-5423		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
3338	Invoice	12/12/2025	Oil change 2024 Ram Vin #2509	0.00	151.91	
	40-40-5423		Vehicle R & M	Oil change 2024 Ram Vin #2509		151.91
3339	Invoice	12/12/2025	Oil Change 2016 Ford Vin#9602	0.00	121.77	
	40-40-5423		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
931530027	Invoice	12/03/2025	marking paint for locates	0.00	228.61	
	20-20-5342		Missouri One Call	marking paint for locates		228.61
0069	Border States Electric Supply	12/18/2025	Virtual Payment	0.00	116.00	APA004429

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
931599007	Invoice 20-20-5182	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 20-20-5312	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 20-20-5557 20-20-5640 30-30-5557 30-30-5640	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 10-12-5202	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 80-80-5407	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 80-80-5407	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 10-2201	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 10-10-5303 10-11-5303 10-14-5303 10-16-5303 20-20-5303 30-30-5303 40-40-5303	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	

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
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
111625 121525	Invoice	12/06/2025	Internet Connection Fees	0.00	1,262.58	
	10-10-5302		Internet Access	Internet Connection Fees	380.42	
	10-11-5302		Internet Access	Internet Connection Fees	300.52	
	20-20-5302		Internet Access	Internet Connection Fees	200.53	
	30-30-5302		Internet Access	Internet Connection Fees	200.53	
	50-50-5302		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
INV0023502	Invoice	12/17/2025	lab tsetting supplies	0.00	426.89	
	40-40-5312		Departmental Supplies	lab tsetting supplies	426.89	
Y113074	Invoice	12/17/2025	repair clamp 4" pipe	0.00	601.56	
	30-30-5312		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
Refund 12.5.25	Invoice	12/10/2025	Refund-Community Building Deposit & Re	0.00	200.00	
	10-2201		Community Bldg Deposits	Refund-Community Building De	100.00	
	10-2201		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
H9-251273961	Invoice	12/22/2025	Fuel polishing for 1390 Gallon Tank 12/15	0.00	4,519.65	
	40-40-5421		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
Deposit Refund	Invoice	12/17/2025	Landlord Utility Refund Deposit	0.00	485.00	
	10-10-5540		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
551439	Invoice	12/03/2025	emergency lights for new vehicle & blue s	0.00	233.48	
	10-11-5423		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
6462	Invoice	12/04/2025	SE Plant North Drum Filer, replace motor	0.00	1,443.00	
	40-40-5422		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
6474	Invoice	12/16/2025	Breaker troubleshoot prior to repair	0.00	910.00	
	40-40-5422		Equipment R & M - S Plan	Breaker troubleshoot prior to re	910.00	
6475	Invoice	12/16/2025	Break drive unit at SE plant	0.00	5,655.00	
	40-40-5422		Equipment R & M - S Plan	Break drive unit at SE plant	5,655.00	
6476	Invoice	12/16/2025	New Breaker at SE plant	0.00	11,320.00	
	40-40-5422		Equipment R & M - S Plan	New Breaker at SE plant	11,320.00	

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
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
11.11.25-12.14-2	Invoice	12/23/2025	11/11/25-12/14/25 - 6780 Golden Belt Rd	0.00	128.36	
	30-30-5303		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
INV0002421	Invoice	12/11/2025	Alewine 61771722	0.00	230.77	
	30-2109		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
INV0002430	Invoice	12/23/2025	Alewine 61771722	0.00	230.77	
	30-2109		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
234261	Invoice	12/17/2025	clothing for Eric & Brandon, shop gloves	0.00	285.43	
	30-30-5180		Uniforms & Gear	clothing for Eric & Brandon, sho		285.43
	C45785	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
189555-1	Invoice	12/17/2025	replacement armar/Summitt,new armar/	0.00	1,948.00	
	10-11-5180		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
REFUND 12.6.25	Invoice	12/10/2025	Refund-Community Deposit & Rental 12/	0.00	250.00	
	10-2201		Community Bldg Deposits	Refund-Community Deposit 12/		100.00
	10-2201		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
16622	Invoice	12/16/2025	601 W Main-attempt to clear main sewer	0.00	400.00	
	10-16-5425		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
3382489	Invoice	12/10/2025	contract overage charge for 11/9/25-12/8	0.00	9.47	
	30-30-5403		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
3385229	Invoice	12/16/2025	11/1/25-11/30/25 copier rental	0.00	668.72	
	10-10-5404		Copy Machine	11/1/25-11/30/25 copier rental		586.38
	10-11-5404		Copy Machine	11/1/25-11/30/25 copier rental		51.55
	20-20-5403		Computer Expense	11/1/25-11/30/25 copier rental		30.79

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
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	
	Account Number	Account Name	Item Description	Distribution Amount		
254682	Invoice	12/09/2025	copier lease - November 2025	0.00	444.02	
	10-10-5404	Copy Machine	copier lease - November 2025		211.68	
	10-10-5404	Copy Machine	copier lease - November 2025		139.16	
	10-11-5404	Copy Machine	copier lease - November 2025		46.59	
	20-20-5403	Computer Expense	copier lease - November 2025		46.59	
255423	Invoice	12/10/2025	12/9/25-1/8/26 Water Plant	0.00	107.27	
	30-30-5403	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	
	Account Number	Account Name	Item Description	Distribution Amount		
11.30.25	Invoice	12/10/2025	Credit Card Process Fees November 2025	0.00	20,182.60	
	10-10-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		168.40	
	20-20-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		6,569.62	
	20-20-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		101.79	
	30-30-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		6,569.62	
	30-30-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		101.78	
	40-40-5236	Credit Card Processing Ex	Credit Card Process Fees Novem		6,569.61	
	40-40-5236	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	
	Account Number	Account Name	Item Description	Distribution Amount		
9351334121	Invoice	12/16/2025	arrester for inventory	0.00	896.25	
	20-20-5312	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	
	Account Number	Account Name	Item Description	Distribution Amount		
001079	Invoice	12/17/2025	custom embroidery on Kyle's coat	0.00	15.00	
	10-21-5180	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	
	Account Number	Account Name	Item Description	Distribution Amount		
001068	Invoice	12/17/2025	2025 Basketball Jerseys and shirts	0.00	7,320.00	
	50-52-5353	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	
	Account Number	Account Name	Item Description	Distribution Amount		
KCU-ODES-1025	Invoice	12/03/2025	IBTS Service - October 2025	0.00	3,010.00	
	10-17-5225	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	
	Account Number	Account Name	Item Description	Distribution Amount		
12.19.25	Invoice	12/22/2025	Community Building Deposit Refund 12/1	0.00	100.00	
	10-2201	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	
	Account Number	Account Name	Item Description	Distribution Amount		
590449517	Invoice	12/17/2025	2 tires for Ram Bucket truck #542-4	0.00	654.00	
	20-20-5423	Vehicle R & M	2 tires for Ram Bucket truck #54		654.00	

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
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	
KC219758	Invoice	12/04/2025	repair parts for sewer cam	0.00	684.95	
	40-40-5312		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	
IV25-01386	Invoice	12/16/2025	Caleb Meek11/12-14/2025 Dominick Call	0.00	300.00	
	10-11-5336		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	
Cheyenne Klink	Invoice	12/22/2025	Chayenne Brown-Klink 70434226 12/20/	0.00	145.00	
	10-2204		Bonds Payable - Other Jur	145.00		
Christian Dodd	Invoice	12/22/2025	Christian Dodd - 231020383 12/20/25	0.00	159.00	
	10-2204		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	
25-01	Invoice	12/16/2025	7/2,8/11,9/30,11/5 Range Rental	0.00	600.00	
	10-11-5181		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	
31829	Invoice	12/09/2025	City Prosecutor November 2025	0.00	3,102.50	
	10-11-5201		Attorney Fees - Prosecuto	3,102.50		
31830	Invoice	12/09/2025	City Attorney Novmeber 2025	0.00	3,780.00	
	10-10-5200		Attorney Fees	3,600.00		
	10-17-5200		Attorney Fees	180.00		
31831	Invoice	12/09/2025	Economic Development November 2025	0.00	189.00	
	10-10-5207		Attorney Fees - Eco Devo	189.00		

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
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
INV0002422	Invoice	12/11/2025	Lincoln National		0.00	1,565.76
	10-2101		A/P Life/Disability	STD Ins Premiums	572.26	
	10-2101		A/P Life/Disability	LTD Ins Premiums	304.45	
	10-2101		A/P Life/Disability	AD&D	29.25	
	10-2101		A/P Life/Disability	Life Insurance/STD/LTD	138.94	
	20-2101		A/P Life/Disability	Life Insurance/STD/LTD	19.00	
	20-2101		A/P Life/Disability	STD Ins Premiums	84.02	
	20-2101		A/P Life/Disability	LTD Ins Premiums	44.71	
	20-2101		A/P Life/Disability	Riley Pfannenstiel Elec Dept	-33.69	
	20-2101		A/P Life/Disability	AD&D	4.00	
	30-2101		A/P Life/Disability	Life Insurance/STD/LTD	17.81	
	30-2101		A/P Life/Disability	Life Insurance/STD/LTD	2.38	
	30-2101		A/P Life/Disability	LTD Ins Premiums	48.76	
	30-2101		A/P Life/Disability	AD&D	4.25	
	30-2101		A/P Life/Disability	STD Ins Premiums	91.64	
	40-2101		A/P Life/Disability	LTD Ins Premiums	47.21	
	40-2101		A/P Life/Disability	AD&D	5.00	
	40-2101		A/P Life/Disability	STD Ins Premiums	88.76	
	40-2101		A/P Life/Disability	Life Insurance/STD/LTD	23.75	
	50-2101		A/P Life/Disability	Life Insurance/STD/LTD	9.50	
	50-2101		A/P Life/Disability	STD Ins Premiums	40.32	
	50-2101		A/P Life/Disability	LTD Ins Premiums	21.44	
	50-2101		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
11.28.25	Invoice	12/01/2025	DEPOSIT REFUND COMMUNITY BUILDING	0.00	100.00	
	10-2201		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
1919	Invoice	12/04/2025	upgrade network eqquipment, new locati	0.00	750.00	
	20-20-5226		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
2980	Invoice	12/16/2025	Lime sludge removal & Land application	0.00	154,669.45	
	30-30-5636		Plant Improvement	Lime sludge removal & Land ap	154,669.45	

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

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
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	
INV0002426	Invoice	12/11/2025	State Withholding	0.00	3,061.00	
	10-2006		A/P - State Withholdings	State Withholding	1,853.75	
	20-2006		A/P - State Withholdings	State Withholding	410.00	
	30-2006		A/P - State Withholdings	State Withholding	338.25	
	40-2006		A/P - State Withholdings	State Withholding	334.00	
	50-2006		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	
INV0002434	Invoice	12/23/2025	State Withholding	0.00	3,137.50	
	10-10-5540		Misc Non-Operating Expe	State Withholding - Processing F	0.50	
	10-2006		A/P - State Withholdings	State Withholding	1,885.76	
	20-2006		A/P - State Withholdings	State Withholding	520.00	
	30-2006		A/P - State Withholdings	State Withholding	294.24	
	40-2006		A/P - State Withholdings	State Withholding	309.00	
	50-2006		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	
11.30.2025	Invoice	12/04/2025	November 2025 Sales Tax Return	0.00	10,150.19	
	20-20-4812		Tax Credit Income	November 2025 Sales Tax Retur	-176.65	
	20-2301		Accrued Sales Tax	November 2025 Sales Tax Retur	8,832.39	
	30-2301		Accrued Sales Tax	November 2025 Sales Tax Retur	1,524.95	
	30-30-4812		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	
I-70 project	Invoice	12/17/2025	2 Barrier Walls - Johnson Dr & Route 131	0.00	43,720.00	
	10-10-5540		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	
INV001476	Invoice	12/22/2025	2026 Economic Member Registration Davi	0.00	500.00	
	10-10-5503		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	
26681	Invoice	12/09/2025	MOPEP Service for November 2025	0.00	352,322.25	
	20-20-5248		Purchased Power	MOPEP Service for November 2	302,880.25	
	20-20-5249		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	
INV0002425	Invoice	12/11/2025	Missouri Lagers	0.00	9,131.92	
	10-2100		A/P Lagers	Missouri Lagers - General	2,718.72	
	10-2100		A/P Lagers	Missouri Lagers - Police	2,570.80	
	20-2100		A/P Lagers	Missouri Lagers - General	1,133.62	
	30-2100		A/P Lagers	Missouri Lagers - General	1,118.46	
	40-2100		A/P Lagers	Missouri Lagers - General	1,118.04	
	50-2100		A/P Lagers	Missouri Lagers - General	472.28	
0090	Missouri Lagers	12/31/2025	Bank Draft	0.00	9,372.70	DFT0002054

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		Discount Amount	Payable Amount		
			Account Name	Item Description	Distribution Amount			
INV0002433	Invoice 10-2100 10-2100 10-2100 20-2100 30-2100 40-2100 50-2100	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	Missouri Municipal League 11.24.25 16460 16461 16462	12/04/2025	Virtual Payment 2026-2027 Membership Dues/Subscriptions	12/03/2025 2026-2027 Membership10510602 2026-2027 Membership105106	0.00	1,662.09 1,152.09 1,152.09	APA004400	
	Payable Type Account Number	Post Date	Payable Description	Account Name	Item Description	Discount Amount Payable Amount	Distribution Amount	
	10-10-5400 10-10-5181 10-10-5181 10-10-5181							
6327	MUDGY BOOTS, INC 16040424	12/11/2025	Virtual Payment Gorilla tape	12/04/2025 Gorilla tape Departmental Supplies	Virtual Payment Gorilla tape	0.00 0.00	6.99 6.99	APA004416
	Payable # Payable Type Account Number	Post Date	Payable Description	Account Name	Item Description	Discount Amount Payable Amount	Distribution Amount	
	40-40-5312							
6327	MUDGY BOOTS, INC 16036642 16039289 16039375 16039528 16040467 16041636 16041706 16042234	12/18/2025	Virtual Payment water issue clamps	12/17/2025 water issue clamps Departmental Supplies	Virtual Payment water issue clamps	0.00 0.00	483.15 2.99 130.96 158.97 139.97 22.99 12.99 6.49 7.79	APA004440
	Payable # Payable Type Account Number	Post Date	Payable Description	Account Name	Item Description	Discount Amount Payable Amount	Distribution Amount	
	30-30-5312 30-30-5312 30-30-5312 10-14-5423 10-21-5402 30-30-5312 10-14-5312 20-20-5312							
6327	MUDGY BOOTS, INC 16041717 16041861	12/23/2025	Virtual Payment Dais-Judge Bench at Community Building	12/23/2025 Building R & M	Virtual Payment Dais-Judge Bench at Community	0.00 0.00	68.74 48.75 19.99	APA004460
	Payable # Payable Type Account Number	Post Date	Payable Description	Account Name	Item Description	Discount Amount Payable Amount	Distribution Amount	
	10-16-5425 10-16-5425							

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
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	
2577676	Invoice	12/22/2025	2/14/25-12/14/25 Excavator Lease	0.00	520.00	
	80-80-5407		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	
243693	Invoice	12/17/2025	oil filter, air filter, fuel filter,oil,fleet plus	0.00	823.52	
	10-14-5421		Equipment R & M	oil filter, air filter, fuel filter,oil,fl		823.52
243694	Invoice	12/17/2025	dump truck hydraulic filter	0.00	243.60	
	10-14-5421		Equipment R & M	dump truck hydraulic filter		243.60
243712	Invoice	12/17/2025	dump truck air filter, oil filter	0.00	194.51	
	10-14-5421		Equipment R & M	dump truck air filter, oil filter		194.51
243713	Invoice	12/17/2025	fuel filter dump truck	0.00	151.42	
	10-14-5421		Equipment R & M	fuel filter dump truck		151.42
243768	Invoice	12/17/2025	oil filter, fuel filter	0.00	297.82	
	10-14-5421		Equipment R & M	oil filter, fuel filter		297.82
243772	Invoice	12/17/2025	Donaldson Engie Air Filter X2	0.00	640.28	
	10-14-5421		Equipment R & M	Donaldson Engie Air Filter X2		640.28
243785	Invoice	12/17/2025	fuel filter	0.00	23.08	
	10-14-5421		Equipment R & M	fuel filter		23.08
243789	Invoice	12/17/2025	fuel filter	0.00	77.87	
	10-14-5421		Equipment R & M	fuel filter		77.87
244536	Invoice	12/17/2025	hose fittings - service truck	0.00	295.76	
	10-14-5421		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	
11.27.25	Invoice	12/01/2025	REFUND DEPOSIT COMMUNITY BUILDING	0.00	100.00	
	10-2201		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	
2512066	Invoice	12/03/2025	Construction Engineering RFQ - T&M	0.00	971.88	
	10-10-5225		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	
17445/0	Invoice	12/09/2025	female disconnect, wire, gloves	0.00	90.85	
	40-40-5312		Departmental Supplies	female disconnect, wire, gloves		90.85
17448/0	Invoice	12/09/2025	Spray Adhesive	0.00	33.98	
	40-40-5312		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	
17446/0	Invoice	12/17/2025	heater for bathroom street shed	0.00	32.99	
	10-14-5312		Departmental Supplies	heater for bathroom street shed		32.99
17462/0	Invoice	12/16/2025	bar screen parts	0.00	49.03	
	40-40-5312		Departmental Supplies	bar screen parts		49.03
17476/0	Invoice	12/16/2025	sewer line repair at Community Building	0.00	157.51	
	40-40-5312		Departmental Supplies	sewer line repair at Community		157.51

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
17487/0	Invoice 10-10-5312	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	
17500/O	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 40-40-5422	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	
827	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 10-10-5500	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	
29089	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 10-10-5425	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	
406162 01	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 10-16-5425	12/16/2025	parts for Community Building sewer line Building R & M	0.00	102.79	
			parts for Community Building se	102.79		
406164 01	Invoice 10-16-5425	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	
0269-482827	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 10-11-5423	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	
0269-483092	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 40-40-5423	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	
0269-482287	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 10-14-5312	12/17/2025	glass cleaner Departmental Supplies	0.00	11.98	
			glass cleaner	11.98		
0269-482958	Invoice 10-14-5423	12/17/2025	snow plow pickup adapter Vehicle R & M	0.00	3.99	
			snow plow pickup adapter	3.99		
0269-484112	Invoice 40-40-5312	12/16/2025	work gloves Departmental Supplies	0.00	26.99	
			work gloves	26.99		
0269-484545	Invoice 40-40-5423	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	
1st Payment	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice 20-20-5636	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		

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
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	
2560238296	Invoice	12/04/2025	lab testing NW 11/13/25	0.00	284.00	
	40-40-5337		Laboratory Fees	lab testing NW 11/13/25		284.00
2560238755	Invoice	12/04/2025	lab testing SE 11/13/25	0.00	539.00	
	40-40-5337		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	
251212	Invoice	12/16/2025	New Vehicle Equipment installation	0.00	700.00	
	10-11-5423		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	
Odessa 03	Invoice	12/22/2025	11/9/25-12/19/25 Job Analysis & Comp St	0.00	15,000.00	
	70-70-5699		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	
Refund	Invoice	12/10/2025	Business License Refund	0.00	60.00	
	10-10-5540		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	
INV0002428	Invoice	12/13/2025	Safety Incentive	0.00	2,300.00	
	10-10-5182		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	
2394	Invoice	12/16/2025	stainless bar screen	0.00	1,900.00	
	40-40-5421		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	
11.19.25-12.17.2	Invoice	12/23/2025	11/19/25-12/17/25 - 11023 Starr School	0.00	101.40	
	40-40-5303		Electricity / Water	11/19/25-12/17/25 - 11023 Star		101.40
11.19.25-12.18.2	Invoice	12/23/2025	11/19/25-12/18/25 - 7147 Hughes Rd-No	0.00	71.60	
	40-40-5303		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	
12/30/25 postate	Invoice	12/31/2025	postage 12/30/25	0.00	1,800.00	
	10-1501		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	
9846	Invoice	12/16/2025	Judges Bench at the Community Building	0.00	1,575.00	
	10-16-5425		Building R & M	Judges Bench at the Community		1,575.00

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
7002	Rotary	12/23/2025	Regular	0.00	200.00	305601
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
12.15.25	Invoice	12/22/2025	Jenny Neel-Semi Annual Club Dues (1/1/2 Dues/Subscriptions	0.00	100.00	
10-17-5400			Jenny Neel-Semi Annual Club D		100.00	
12.15.25 SD	Invoice	12/22/2025	Shawna Davis-Semi Annual Club Dues(1/1 Dues/Subscriptions	0.00	100.00	
	10-10-5400		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	
201299153	Invoice	12/16/2025	CIP GIS Sewer Collection Plant Improvement System Improvement	0.00	7,506.00	
	30-30-5636		CIP GIS Sewer Collection		3,002.40	
	40-40-5640		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	
1225-2002682	Invoice	12/09/2025	Internet City Hall 12/1/25-12/31/25 Internet Access	0.00	249.95	
	10-10-5302		Internet City Hall 12/1/25-12/31		249.95	
1225-2002683	Invoice	12/09/2025	Internet Water, Park& Electric 12/1/25-12 Internet Access	0.00	449.85	
	20-20-5302		Internet Water, Park& Electric 1		149.95	
	30-30-5302		Internet Water, Park& Electric 1		149.95	
	50-50-5302		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	
3.1	Invoice	12/10/2025	Christmas party food for City Employees 1 Special Events	0.00	1,680.00	
	10-10-5501		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	
2025-1159	Invoice	12/03/2025	11/6/25 Boost the Bulldogs - Districts Public Notices/Ads	0.00	10.00	
	50-50-5309		11/6/25 Boost the Bulldogs - Dis		10.00	
2025-1397	Invoice	12/03/2025	Calendar for the month of December 202 Public Notices/Ads	0.00	50.00	
	10-10-5309		Calendar for the month of Dece		50.00	
2025-1428	Invoice	12/03/2025	Legal Notice for April General Election 11/ Public Notices/Ads	0.00	247.50	
	10-10-5309		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	
11/6/25-12/4/25	Invoice	12/19/2025	11/6/25-12/4/25 Gas Service	0.00	1,754.87	
	10-10-5304		11/6/25-12/4/25 City Hall		113.92	
	10-11-5304		11/6/25-12/4/25 Police		207.07	
	10-11-5304		11/6/25-12/4/25 Police stoage		59.85	
	10-14-5304		11/6/25-12/4/25 Street		127.03	
	10-16-5304		11/6/25-12/4/25 Community B		275.17	
	20-20-5304		11/6/25-12/4/25 Electric		588.05	
	30-30-5304		11/6/25-12/4/25 water		383.78	
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	
S014448919.001	Invoice	12/16/2025	four-way junction for underground juncti Departmental Supplies	0.00	1,577.98	
	20-20-5312		four-way junction for undergrou		1,577.98	

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
0893	Swell Signs	12/11/2025	Virtual Payment	0.00	233.00	APA004421
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
441977	Invoice	12/10/2025	Thank you for not smoking signs Commun Building R & M	0.00	170.00	
441979	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	
INV-000251	Invoice	12/16/2025	onsite gas monitor calibration services Safety and Wellness Progr	0.00	165.00	
INV-000253	Invoice	12/17/2025	gas monitor calibration Equipment R & M	0.00	250.00	
						250.00

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

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
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	
1609588/1	Invoice	12/03/2025	2020 Durango SS - oil/filter,coolant,tires r	0.00	686.27	
	10-11-5423		Vehicle R & M	2020 Durango SS - oil/filter,cool	686.27	
1609763/1	Invoice	12/03/2025	2021 dodge charger coolant - no heat	0.00	496.96	
	10-11-5423		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
INV0002427	Invoice	12/11/2025	US Tax Payment 941	0.00	24,804.00	
	10-2004		A/P Federal Withholding	Federal WH	5,441.98	
	10-2005		A/P FICA	Medicare	1,794.34	
	10-2005		A/P FICA	Social Security	7,671.98	
	20-2004		A/P Federal Withholding	Federal WH	1,205.59	
	20-2005		A/P FICA	Medicare	336.26	
	20-2005		A/P FICA	Social Security	1,437.92	
	30-2004		A/P Federal Withholding	Federal WH	1,152.42	
	30-2005		A/P FICA	Medicare	321.94	
	30-2005		A/P FICA	Social Security	1,376.64	
	40-2004		A/P Federal Withholding	Federal WH	1,051.25	
	40-2005		A/P FICA	Medicare	331.26	
	40-2005		A/P FICA	Social Security	1,416.44	
	50-2004		A/P Federal Withholding	Federal WH	405.48	
	50-2005		A/P FICA	Medicare	163.14	
	50-2005		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
INV0002435	Invoice	12/23/2025	US Tax Payment 941	0.00	25,832.00	
	10-2004		A/P Federal Withholding	Federal WH	5,483.99	
	10-2005		A/P FICA	Medicare	1,848.40	
	10-2005		A/P FICA	Social Security	7,903.26	
	20-2004		A/P Federal Withholding	Federal WH	1,590.22	
	20-2005		A/P FICA	Medicare	425.84	
	20-2005		A/P FICA	Social Security	1,820.88	
	30-2004		A/P Federal Withholding	Federal WH	979.20	
	30-2005		A/P FICA	Medicare	294.64	
	30-2005		A/P FICA	Social Security	1,259.84	
	40-2004		A/P Federal Withholding	Federal WH	991.09	
	40-2005		A/P FICA	Medicare	316.70	
	40-2005		A/P FICA	Social Security	1,354.24	
	50-2004		A/P Federal Withholding	Federal WH	440.00	
	50-2005		A/P FICA	Medicare	213.02	
	50-2005		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
INV0002420	Invoice	12/11/2025	Voya	0.00	1,420.00	
	10-2108		A/P - Other Payroll W/H	Voya Deferred Compensation	917.50	
	20-2108		A/P - Other Payroll W/H	Voya Deferred Compensation	345.00	
	30-2108		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 10-2108 20-2108 30-2108	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
			Vehicle R & M	rim for spare tire for small bucket truck Vehicle R & M	0.00	345.00 345.00	
86136	Invoice 20-20-5423	12/09/2025	rim for spare tire for small bucket truck Vehicle R & M	rim for spare tire for small buck	0.00	345.00	
86166	Invoice 40-40-5423	12/04/2025	Flat tire repair 11/7/25 Vehicle R & M	Flat tire repair 11/7/25	0.00	29.75 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
			Vehicle R & M	4 tires for truck #553 2015 Ford 250 4 tires for truck #553 2015 Ford	0.00	838.60 838.60	
86243	Invoice 40-40-5423	12/16/2025	4 tires for truck #553 2015 Ford 250 Vehicle R & M	4 tires for truck #553 2015 Ford	0.00	838.60	
86258	Invoice 10-11-5423	12/17/2025	flat tire repair PD #501 Vehicle R & M	flat tire repair PD #501	0.00	24.75 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
			Vehicle R & M	mount & balance new tire on Ram bucket mount & balance new tire on Ra	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
			Electricity / Water	10/29/25-11/25/25 - 11023 Starr School 10/29/25-11/25/25 - 11023 Star	0.00	4,690.54 4,690.54	
11.27.25 - 11023	Invoice 40-40-5303	12/03/2025	Electricity / Water	10/29/25-11/25/25 - 7147 Hughes Rd 10/29/25-11/25/25 - 7147 Hug	0.00	3,643.00 3,643.00	
11.27.25 - 7147 H	Invoice 40-40-5303	12/03/2025	Electricity / Water	Street Lights @ City Lake Street Lights @ City Lake	0.00	92.70 92.70	
11.27.25 St Lights	Invoice 30-30-5303	12/03/2025	Electricity / Water	10/29/25 - 11/25/25 Pavilion for City Lake 10/29/25 - 11/25/25 Pavilion fo	0.00	41.00 41.00	
11.27.25Pavilion	Invoice 30-30-5303	12/03/2025	Electricity / Water	10/29/25 - 11/25/25 Pavilion for City Lake 10/29/25 - 11/25/25 Pavilion fo	0.00	41.00 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
			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	4,634.20 -521.70 2,624.65 1,639.91 114.75 264.93 511.66	
109034610	Invoice 10-00-4890 10-11-5346 10-14-5346 10-21-5346 20-20-5346 40-40-5346	12/10/2025	Other Miscellaneous Inc Fuel Fuel Fuel Fuel Fuel	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	4,634.20 -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	
3469	Invoice	12/04/2025	2009 bucket truck wiring harnes.TCU & pr	0.00	6,591.57	
	20-20-5423		Vehicle R & M	2009 bucket truck wiring harnes		6,591.57
3493	Invoice	12/09/2025	Ball joint replacement for little(Ram)buck	0.00	1,758.10	
	20-20-5423		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
	169	114	0.00	1,275,025.02

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
	169	114	0.00	1,275,025.02

Fund Summary

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

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	\$ -		
		Total USD	\$ 218.21		

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	\$ -		
		Total USD	\$ 60.47		

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	\$ -		
		Total USD	\$ 530.92		

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	\$ -		
		Total USD	\$ 115.50		

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	\$ -
Total USD	\$ 1,287.83

Josh Thompson

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
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	\$ -		
		Total USD	\$ 3,193.14		

Karen Findora

Posting Date	Supplier	Reason for Expense	Amount	Line Amount	GL Account
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	\$ -		
	Total USD	\$ 4,706.27		

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	\$ -		
	Total USD	\$ 2,251.81		

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	\$ -		
		Total USD	\$ 340.96		

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	\$ -		
		Total USD	\$ 2,553.79		

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	\$ -		
		Total USD	\$ 296.49		

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												\$ -	
TOTAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ 548.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548.63	
Principal Balance	\$ 112,000.00				\$ 84,000.00								

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
TOTAL PAYMENT	\$ -	\$ -	\$ 92,039.77	\$ -	\$ 16,527.64	\$ 92,081.09	\$ -	\$ -	\$ 92,081.09	\$ -	\$ -	\$ -	\$ 292,729.59
Principal Balance	\$ 6,360,000.00		\$ 6,290,000.00			\$ 6,221,000.00							

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
TOTAL PAYMENT	\$ -	\$ -	\$ 33,093.65	\$ -	\$ 6,926.01	\$ 33,198.68	\$ -	\$ -	\$ 33,198.68	\$ -	\$ -	\$ -	\$ 106,417.02
Principal Balance	\$ 2,383,100.00		\$ 2,357,050.00			\$ 2,330,750.00							

\$ 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
TOTAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ 26,945.00	\$ -	\$ 26,945.00						
Principal Balance	\$ 2,065,000.00												\$ 2,065,000.00
					Due 9/1								Due 3/1
PORTION TO WASTE WATER FUND - 88.83%													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Share Interest	\$ -	\$ -	\$ -	\$ -	\$ 23,690.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,690.96
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ 244.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244.28
TOTAL WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ 23,935.24	\$ -	\$ 23,935.24						
PORTION TO WATER FUND - 11.17%													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Share Interest	\$ -	\$ -	\$ -	\$ -	\$ 2,979.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,979.04
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ 30.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.72
TOTAL ELECTRIC FUND	\$ -	\$ -	\$ -	\$ -	\$ 3,009.76	\$ -	\$ 3,009.76						

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													\$ -
TOTAL PAYMENT	\$ -	\$ -	\$ 7,325.00	\$ -	\$ 148,325.00	\$ -	\$ -	\$ -	\$ 155,650.00				
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	
WATER FUND - 61%													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,010.00	\$ -	\$ -	\$ -	\$ 86,010.00
Share Interest	\$ -	\$ -	\$ 4,468.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,468.25	\$ -	\$ -	\$ -	\$ 8,936.50
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER FUND	\$ -	\$ -	\$ 4,468.25	\$ -	\$ 90,478.25	\$ -	\$ -	\$ -	\$ 94,946.50				
ELECTRIC FUND - 39%													
Share Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,990.00	\$ -	\$ -	\$ -	\$ 54,990.00
Share Interest	\$ -	\$ -	\$ 2,856.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,856.75	\$ -	\$ -	\$ -	\$ 5,713.50
Share Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ELECTRIC FUND	\$ -	\$ -	\$ 2,856.75	\$ -	\$ 57,846.75	\$ -	\$ -	\$ -	\$ 60,703.50				

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													\$ -
TOTAL PAYMENT	\$ -	\$ 70,220.00	\$ -	\$ 4,245.00	\$ -	\$ -	\$ -	\$ -	\$ 74,465.00				
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)
TOTAL PAYMENT	\$ 14,144.94	\$ 14,109.39	\$ 14,058.90	\$ 15,033.70	\$ 14,966.92	\$ 14,913.35	\$ 14,873.35	\$ 14,820.15	\$ 14,779.78	\$ -	\$ -	\$ -	\$ 131,700.48
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,605.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,605.50
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 FundRitchie 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				
18	-4.04%	-3.67%	-3.43%	0.95%	1.45%	-9.40%	-15.15%				
18	3,413,211	3,448,552	3,403,677	3,484,930	3,473,561	3,291,484	3,177,945				
18	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

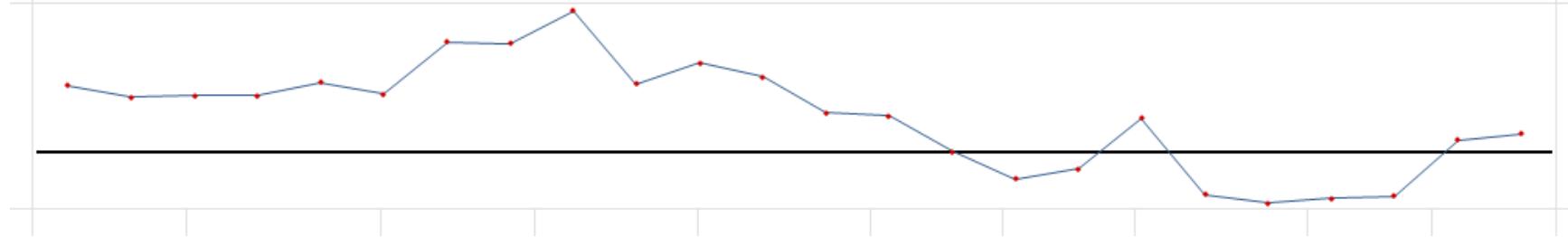
Community Economic Loss as Measured
by Sales Tax Collected Compared to Inflation

(Inflation adjusted less current)
divided by inflation adj 1.51% 12 Month

Twelve month sales tax collection compared to previous year's twelve month collection ending the same month.



Twelve month sales tax percentage increase/decrease over previous year's 12 month sales tax collection ending the same 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
Table of Contents

	<u>Page</u>
Independent Auditor's Report	3
Management's Discussion and Analysis	7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	19
Statement of Activities	20
Governmental Funds	
Balance Sheet	22
Reconciliation of the Balance Sheet to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in Fund Balances	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	25
Proprietary Funds	
Statement of Net Position	26
Statement of Revenues, Expenses, and Changes in Net Position	28
Statement of Cash Flows	29
Notes to Basic Financial Statements	31
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
- Budget and Actual - General Fund	65
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
- Budget and Actual - Parks Fund	66
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
- Budget and Actual - Transportation Tax Fund	67
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
- Budget and Actual - Capital Improvements Sales Tax Fund	68
Notes to Required Supplementary Information - Schedule of Revenues, Expenditures and Change in Fund Balance - Budget and Actual	69
Schedule of Changes in Employer's Net Pension Liability (Asset) and Related Ratios	70
Schedule of Employer's Pension Contributions	72
Report on Internal Control over Financial Reporting and on Compliance and Other .	
Matters Based on an Audit of Financial Statements Performed in Accordance with	
<i>Government Auditing Standards</i>	75
Schedule of Findings and Responses	77

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
Assets			
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>
Deferred Outflows of Resources			
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>
Liabilities			
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>
Net Position			
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
Primary government			
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>
Total primary government	<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
Assets					
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	 5,029,071	 222,394	 854,933	 691,301	 6,797,699
Liabilities					
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	1,235,972	7,511	30,903	-	1,274,386
 Deferred Inflows of Resources					
Unavailable revenue - property taxes	28,664	-	-	-	28,664
Total deferred inflows of resources	28,664	-	-	-	28,664
 Fund Balances					
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	3,764,435	214,883	824,030	691,301	5,494,649
 Total liabilities, deferred inflows of resources, and fund balances	 \$ 5,029,071	 \$ 222,394	 \$ 854,933	 \$ 691,301	 \$ 6,797,699

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
Revenues					
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>
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Balances					
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	
Assets				
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>
Deferred Outflows of Resources				
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			
Liabilities						
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>		
Net Position						
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

	Business-Type Activities - Enterprise Funds			
	Water	Electric	Waste Water	Totals
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	
Cash Flows - Operating Activities				
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>
Cash Flows - Noncapital Financing Activities				
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>
Cash Flows - Capital and Related Financing Activities				
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>
Cash Flows - Investing Activities				
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>
Cash and Cash Equivalents				
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>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
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
Governmental activities				
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
Total	<u>\$ 452,180</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 - Electric Fund				
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>
Total capital assets, being depreciated, net	<u>2,460,911</u>	<u>(134,335)</u>	<u>-</u>	<u>2,326,576</u>
Business-type activities - Electric Fund				
capital assets, net	<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
Total	\$ 548,000	\$ 35,758	\$ 583,758

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
Total	\$ 348,000	\$ 26,790	\$ 300,325

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
Business-type activities - Water Fund					
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
Total business-type activities - Water Fund	<u>694,109</u>	<u>2,244</u>	<u>(84,180)</u>	<u>612,173</u>	<u>110,574</u>
Business-type activities - Waste Water Fund					
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
Total business-type activities - Waste Water Fund	<u>11,310,094</u>	<u>38,665</u>	<u>(819,726)</u>	<u>10,529,033</u>	<u>498,162</u>
Total business-type activities	<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	
Total	\$ 2,065,000	\$ 177,138	\$ 2,242,138	

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
Total	\$ 228,929	\$ 19,786	\$ 1,836,072	\$ 157,352	\$ 2,242,139

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>
Total	\$ 8,636,500		

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
Total	\$ 228,930	\$ 20,357	\$ 358,070	\$ 20,843	\$ 628,200

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
Total	\$ 1,076,268	\$ 77,905	\$ 46,000	\$ 1,200,173	

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
Total	\$ (672,057)	\$ 775,046	\$ 1,959,184

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
	760,045

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 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

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
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>
Expenditures				
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>
Other Financing Sources (Uses)				
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>
Fund Balance				
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	
Revenues				
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>
Expenditures				
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
Other Financing Sources (Uses)				
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
Fund Balances				
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

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
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>
Expenditures				
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
Other Financing Sources (Uses)				
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
Fund Balances				
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

	Budgeted Amounts			Variance with Final Budget - Over (Under)
	Original	Final	Actual Amounts	
Revenues				
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
Total revenues	344,766	344,766	521,140	176,374
Expenditures				
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	391,265	391,265	447,983	56,718
Excess of revenues over (under) expenditures	(46,499)	(46,499)	73,157	119,656
Other Financing Sources (Uses)				
Transfers in	111,104	111,104	-	(111,104)
Transfers out	(64,605)	(64,605)	(64,605)	-
Total other financing sources (uses)	46,499	46,499	(64,605)	(111,104)
Net change in fund balances	\$ -	\$ -	8,552	\$ 8,552
Fund Balances				
Beginning of year			682,749	
End of year			\$ 691,301	

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
Total Pension Liability				
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>
Plan Fiduciary Net Pension (FNP)				
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
\$ -	\$ 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.

PUBLIC NOTICE

City of Odessa

Rezoning / RZ-1-2026

“R-1” (Single Family) to “R-2” (Two Family)

8th Street & Mason

Parcel # 23-1.0-02-1-000-026.010

Notice is hereby given that a public hearing will be held by the Planning & Zoning Board of the City of Odessa on **Thursday, January 15, 2026, at 6:00 p.m.** at the Dyer Park Community Bldg., located at 601 W Main Street, Odessa, Mo. for the purpose of hearing interested parties and citizens on the requests by the property owner, Jason Weatherman, for request of an approval to rezone from “R1” Single Family Dwelling District to “R2” Two Family Dwelling District, consisting of 1.5 +/- acres. Interested parties may view the application materials on file by contacting the Community Development Department via email at jenny.neel@cityofodessamo.com or at City Hall, 228 S 2nd Street, Odessa, MO. The site is legally described as follows:

BEGINNING AT THE NORTHWEST CORNER OF LOT 8, BLOCK 3, COBBS ADDITION TO ODESSA, MISSOURI. THENCE NORTH PARALLELING 8TH STREET 168.7 FEET TO THE POINT OF BEGINNING. THENCE NORTH 261.3 FEET. THENCE NORTH 89°24'4" EAST 400.4 FEET TO A POINT ALONG THE WEST RIGHT OF WAY OF 8TH STREET. THENCE SOUTH ALONG SAID RIGHT OF WAY 50 FT, THENCE SOUTH 89°24'4" WEST 150 FEET. THENCE SOUTH 123.3 FEET; THENCE SOUTH 89°24' 4" WEST 94.0 FEET, THENCE SOUTH 88.0 FEET. THENCE SOUTH 89°24'4" WEST 156.4 FEET TO THE POINT OF BEGINNING.

CITY OF ODESSA

Planning Commission

The Board of Aldermen of the City of Odessa will also hold a public hearing on the above noted rezoning of property from “R1” Single Family Dwelling District to “R2” Two Family Dwelling District on **Monday, January 26, 2026 at 6:00 p.m.** located at Dyer Park Community Bldg., located at 601 W Main Street, Odessa, Mo, to consider the application and the recommendation of the Planning & Zoning Commission.

PUBLISH: Thursday, December 25, 2025

EMAIL TO THE ODESSAN: odessannews@gmail.com 12/16/2025

Jenny Neel, Community Development Coordinator



BOARD OF ALDERMEN ACTION REPORT

ISSUE:

Property owner Jason Weatherman requested to rezone the property located at 8th Street and Mason Street. The location is 1.48 acres +/- zoned (R-1) Single Family Dwelling District, proposing a change to (R-2) Multi-family Dwelling District.

ACTION REQUESTED: Introduction and readings of Bill No. 2026-03 approving the Rezoning of certain property from “R-1” (Single-Family) Dwelling District to “R-2” (Two-Family) Dwelling District

BACKGROUND:

The Planning and Zoning Commission met on January 15, 2026. A public hearing was held before the meeting. Notices were sent to residents within 185' of the property for the public hearing. There were three public comments made in opposition to the rezoning request. The Planning Commission already changed the zoning from R-2 to R-1 to eliminate spot zoning. The Planning Commission voted 4-Aye, 0-No to deny the recommendation of REZONING/RZ-01-2026 to the Board of Aldermen.

FINANCIAL CONSIDERATIONS: None

ATTACHMENTS: Bill No. 2026-03; January 15, 2026 Planning Commission Agenda

PREPARED BY: _____
Jenny Neel, Community Dev. Coordinator

DATED: January 23, 2026



City of Odessa

Planning and Zoning

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

PLANNING COMMISSION MEETING AGENDA Thursday, January 15, 2026 6:00pm

CALL TO ORDER	Matt Modlin, Chairman
ROLL CALL	
APPROVAL OF MINUTES	November 20, 2025
PUBLIC COMMENTS	
NEW BUSINESS	<p>REZONING / RZ-01-2026 / PARCEL # 23-1.0-02-1-000-026.010 / 1.48 +/- ACRES / 8th STREET & MASON</p> <p>PROPOSED ZONING CHANGE: CURRENT: SINGLE FAMILY DWELLING DISTRICT (R-1) PROPOSED: TWO-FAMILY DWELLING DISTRICT (R-2)</p> <p>REPLAT / RP-01-2026 / PARCEL # 22-3.0-06-0-000-032.000 / LOT 1 / LOT 2 / ASHER MEADOWS / 510 E. ORCHARD STREET</p>
OLD BUSINESS	Zoning workshop
NEXT MEETING	February 19, 2026
ADJOURN	

Agenda posted at the following locations:

City Hall, 228 S 2nd Street

City's Website: <https://www.cityofodessamo.com>

Emailed to The Odessan

January 9, 2026

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



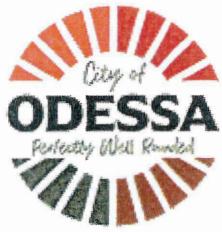
City of Odessa

Planning and Zoning

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

STAFF REPORT January 15, 2026

File #:	RZ-01-2026
Type of Application:	Rezoning
Request:	Zoning Change from R-1 to R-2
Applicant:	Jason Weatherman
Property Owner:	Jason Weatherman
Architect:	Marshall Dupree
Site Location:	8 th Street and Mason Street
Existing Zoning:	R-1 Single Family Dwelling District
Proposed Zoning:	R-2 Two-Family Dwelling District
Attachments:	Application Location Map Survey Affidavit of Publication 185' Letter to Neighbors Addresses of Neighbors
Planning Commission:	January 15, 2026
Board of Aldermen:	January 26, 2026
Odessa Staff:	Jenny Neel, Community Development Coordinator
Staff Recommendation:	The proposed R-2 zoning is compatible with the surrounding area, as there are existing properties zoned R-2 in close proximity to the subject property. Staff recommends that the Planning and Zoning Commission approve the rezoning request from R-1 to R-2.



City of Odessa

Application for Rezoning

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

For Office Use Only: Case No: _____ Filing Date: _____

Payment Validation Stamp

P&Z Date: _____ BOA Date: _____ Staff Initial: _____

Fee: \$150.00 + publication costs

Applicant/Owner Information

Applicant Name: Jason Weatherman Company: ibuildKC

Street Address: 3552 E OLD HWY 40 City: Bates City State: MO Zip: 64011

Phone: _____ Cell: 816-456-8970 Email: ibuildkansascity@gmail.com

Property Owner Name (if different than applicant): N/A

Street Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Cell: _____ Email: _____

Firm Preparing the Plat (if different than applicant): N/A

Street Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Cell: _____ Email: _____

*All correspondence on this application should be sent to (check one): Applicant Property Owner Firm

Rezoning Request

The applicant is hereby requesting a zoning change from R1 classification
to R2 classification.

Project Details

General Location or Address of Property: CORNER OF 8th STREET & WEST MASON STREET

Property Area in Acres and/or Square Feet: 1.5 ACRES

Present Use of the Property: VACANT LAND

Proposed Use of the Property: 2 DUPLEX STRUCTURES

Lafayette County, MO





CERTIFICATE OF SURVEY

A BOUNDARY RETRACEMENT
IN THE NE1/4 NE1/4 SECTION 2, T48N, R28W,
LAFAYETTE COUNTY, MISSOURI

DESCRIPTION OF RECORD

A TRACT OF LAND LOCATED IN THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 2, TOWNSHIP 48 NORTH OF THE BASE LINE, RANGE 28 WEST OF THE FIFTH PRINCIPAL MERIDIAN, IN LAFAYETTE COUNTY, MISSOURI, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHEAST CORNER OF LOT 8, BLOCK 3, COBB'S ADDITION TO ODESSA, MISSOURI, THENCE NORTH PARALLELING 8TH STREET 168.7 FEET TO THE POINT OF BEGINNING; THENCE NORTH, 261.3 FEET; THENCE NORTH 89°24'4" EAST 400.4 FEET TO A POINT ALONG THE WEST RIGHT-OF-WAY OF 8TH STREET; THENCE SOUTH ALONG SAID RIGHT-OF-WAY 022324" WEST 50.0 FEET; THENCE SOUTH 88°02'04" W, 149.1' THENCE SOUTH 50°26'30" W, 122.5'; THENCE SOUTH 89°24'4" WEST 150.0 FEET; THENCE SOUTH 12.3 FEET; THENCE SOUTH 89°24'4" WEST 9.0 FEET, THENCE SOUTH 88.0 FEET; THENCE SOUTH 89°24'4" WEST, 156.4 FEET TO THE POINT OF BEGINNING.

SURVEYOR'S CERTIFICATION

I HEREBY CERTIFY THAT THIS SURVEY WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION, AND THAT I AM A DULY REGISTERED PROFESSIONAL LAND SURVEYOR UNDER THE LAWS OF THE STATE OF MISSOURI, AND THAT THIS SURVEY WAS PERFORMED IN ACCORDANCE WITH THE REQUIREMENTS OF THE CURRENT "MISSOURI STANDARDS FOR PROPERTY BOUNDARY SURVEYS" (20 CS 2030-16), ADOPTED BY THE MISSOURI BOARD FOR ARCHITECTS, PROFESSIONAL ENGINEERS, PROFESSIONAL LAND SURVEYORS AND PROFESSIONAL LANDSCAPE ARCHITECTS. IF THIS DOCUMENT DOES NOT HAVE AN ENGRAVED SEAL AND A STAMP IN RED INK, IT SHOULD BE ASSUMED TO CONTAIN UNAUTHORIZED ALTERATIONS.

SISCO LAND SURVEYING LLC

THOMAS G. SISCO
MO P.L.S. 2003013180

MISSOURI STATE CERTIFICATE
OF AUTHORITY #2013006653

MISSOURI STATE CERTIFICATE
OF AUTHORITY #2013006653

MISSOURI STATE CERTIFICATE
OF AUTHORITY #2013006653

"REVIEW"

R: JASON WEATHERMAN
3552 E OLD 40 HWY
BATES CITY, MO 64311

BATES CITY, MO 64011

PROJECT #:

1. BEARINGS SHOWN HEREON ARE GRID BEARINGS BASED ON THE MISSOURI COORDINATE SYSTEM OF 1983 WEST ZONE, AS DEVELOPED FROM GPS OBSERVATIONS.
2. RECORDED DEED INFORMATION FOR THE SURVEYED TRACT CAN BE FOUND IN DOCUMENT 201702R2531.
3. NO INVESTIGATION OR INDEPENDENT SEARCH HAS BEEN MADE BY THIS SURVEYOR FOR EASEMENTS OF RECORD, ENCUMBRANCES, RESTRICTIVE COVENANTS, OWNERSHIP TITLE EVIDENCE, OR ANY OTHER FACTS WHICH MIGHT AFFECT AN ACCURATE AND CURRENT TITLE SEARCH MAY DISCLOSE.
4. THIS SURVEY IS A PLAT SURVEY, AND A SURVEYOR IS NOT RESPONSIBLE FOR A RURAL CLASS SURVEY AS DEFINED BY THE MISSOURI STANDARDS FOR PROPERTY BORDER SURVEYS (20 CSR 2030-16.040).
5. REFERENCE, A PREVIOUS SURVEY, BY I.S. 1314, DATED 10/3/1978.

Affidavit of Publication

Date: December 25, 2025

STATE OF MISSOURI } ss
COUNTY OF LAFAYETTE }

John B. Spaar, being duly sworn according to law, states that he is the co-publisher of The Odessan (a combination and continuation of The Missouri Ledger and The Odessa Democrat) a weekly newspaper located, printed and published in the City of Odessa in Lafayette County, Missouri; that said newspaper, for a period of three years and more prior to the date of the first insertion of the publication herein referred to, was, ever since said date has been, and now is published regularly and consecutively; that during all said time said newspaper has been, and now is a newspaper of general circulation in said County; that during all said time said newspaper has been and now is admitted to the post office as second class matter in said City of Odessa, Missouri, the City of publication; that during all said time said newspaper has had, and now has, a list of bona fide subscribers voluntarily engaged as such who have paid or agreed to pay a stated price for a subscription, for a definite period of time; that said newspaper, during all said time, has complied with and now complies with the provisions of an Act of the 62nd General Assembly of the State of Missouri, entitled "Public Advertisements," approved August 2, 1943, and known as Section 14968, and that said notice was in all respects published in compliance with the provisions of said Section; and that the said notice hereto attached was published in said newspaper once a week for one week(s) as follows:

First Insertion: December 25, 2025

Second Insertion:

Third Insertion:

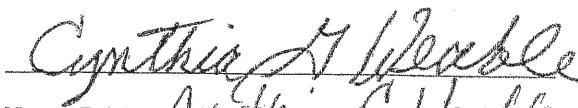
Fourth Insertion:



John B. Spaar, co-publisher

Subscribed and sworn to before me this day of December 26, 2025

Witness my hand and official seal.


Notary Public: Cynthia G. Weable
My commission expires: 6-5-39

PUBLIC NOTICE

City of Odessa

Rezoning / RZ-1-2026

"R-1" (Single Family) to "R-2" (Two Family)

8th Street & Mason

Parcel # 23-1.0-02-1-000-026.010

Notice is hereby given that a public hearing will be held by the Planning & Zoning Board of the City of Odessa on Thursday, January 15, 2026, at 6:00 p.m. at the Dyer Park Community Bldg., located at 601 W Main Street, Odessa, Mo. for the purpose of hearing interested parties and citizens on the requests by the property owner, Jason Weatherman, for request of an approval to rezone from "R1" Single Family Dwelling District to "R2" Two Family Dwelling District, consisting of 1.5 +/- acres. Interested parties may view the application materials on file by contacting the Community Development Department via email at jenny.neel@cityofodessamo.com or at City Hall, 228 S 2nd Street, Odessa, MO. The site is legally described as follows:

BEGINNING AT THE NORTHWEST CORNER OF LOT 8, BLOCK 3, COBBS ADDITION TO ODESSA, MISSOURI. THENCE NORTH PARALLELING 8TH STREET 168.7 FEET TO THE POINT OF BEGINNING. THENCE NORTH 261.3 FEET. THENCE NORTH 89°24'4" EAST 400.4 FEET TO A POINT ALONG THE WEST RIGHT OF WAY OF 8TH STREET. THENCE SOUTH ALONG SAID RIGHT OF WAY 50 FT. THENCE SOUTH 89°24'4" WEST 150 FEET. THENCE SOUTH 123.3 FEET. THENCE SOUTH 89°24'4" WEST 94.0 FEET. THENCE SOUTH 88.0 FEET. THENCE SOUTH 89°24'4" WEST 156.4 FEET TO THE POINT OF BEGINNING.

CITY OF ODESSA

Planning Commission

The Board of Aldermen of the City of Odessa will also hold a public hearing on the above noted rezoning of property from "R1" Single Family Dwelling District to "R2" Two Family Dwelling District on Monday, January 26, 2026 at 6:00 p.m. located at Dyer Park Community Bldg., located at 601 W Main Street, Odessa, Mo, to consider the application and the recommendation of the Planning & Zoning Commission.

Published in *The Odessan*, Odessa, Missouri, Thursday, December 25, 2025

CYNTHIA G WEABLE
Notary Public, Notary Seal
State of Missouri
Lafayette County
Commission # 15939700
My Commission Expires 06-05-2029



City of Odessa

Planning and Zoning

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

December 18, 2025

**Ref: Public Hearing: Rezoning / RZ-1-2026
8th Street & Mason
R-1 (Single Family) to R-2 (Two Family)
Parcel # 23-1.0-02-1-000-026.010**

Dear Property Owner:

A Public Hearing will be held by the Planning and Zoning Commission of the City of Odessa to receive comments from interested parties and citizens relative to a request by Jason Weatherman, applicant/owner, regarding a proposed zoning change for the 1.5 +/- acres, a vacant lot at 8th Street and Mason Street. The current zoning is R-1 Single Family Dwelling District. The proposed zoning for the lot is R-2 Two Family Dwelling District.

A Public Hearing will also be held by the Board of Aldermen of the City of Odessa on the above noted rezoning of the property from R-1 Single Family Dwelling District to R-2 Two Family Dwelling District.

You are receiving this notice because County records indicate you own property within 185 feet of the boundary of the site in question.

Interested parties may view the application materials on file by contacting the Community Development Department via email at jenny.neel@cityofodessamo.com or at City Hall at 228 S 2nd Street, Odessa, MO

The hearings will be held in the Dyer Park Community Bldg. located at 601 W Main Street, Odessa, MO on the following dates:

Planning and Zoning Commission – Thursday, January 15, 2026 @ 6:00 PM

Board of Aldermen – Monday, January 26, 2026 @ 6:00 PM

Your attendance and comments are welcome at these meetings. Questions concerning this matter may be directed to the Community Development Department at 230-5577 ext. 2.

Very truly yours,

CITY OF ODESSA
Jenny Neel
Community Development Coordinator
Enc.



Owner	Address	City	State	Zip
James & Kellie Townsend	203 S. 8th St.	Odessa	MO	64076
Michael & Brittany Poggemeier	205 S. 8th St.	Odessa	MO	64076
Kolby & Hailee Williams	207 S. 8th St.	Odessa	MO	64076
Vincent Barker	209 S. 8th St.	Odessa	MO	64076
Luke Herring	805 W. Dryden	Odessa	MO	64076
Terry Sickler	805 W. Dryden	Odessa	MO	64076
Kailey & Mason Hall	809 W. Dryden	Odessa	MO	64076
Larry & Kisha Tripp	811 W. Dryden	Odessa	MO	64076
Janel & Robert Levy	815 W. Dryden	Odessa	MO	64076
North Park Rentals LLC	901 W. Dryden	Odessa	MO	64076
Thomas & Carolyn Anderson Trust	West Main	Odessa	MO	64076
Zachery Raines	111 S. 8th St.	Odessa	MO	64076
David Bresnak	721 W. Mason St.	Odessa	MO	64076
North Park Rentals LLC	720 W. Mason St.	Odessa	MO	64076

DIVISION 6. - R-1D LARGE LOT SINGLE-FAMILY DWELLING DISTRICT

Sec. 50-168. - Area regulations.

- (a) *Front yard.* All buildings shall be set back from street right-of-way lines to comply with the following front yard requirement: The minimum depth of the front yard shall be 50 feet.
- (b) *Side yard.*
 - (1) For dwellings located on interior lots there shall be a side yard on each side of the main building of not less than 30 feet. For unattached buildings of accessory use there shall be a side yard of not less than ten feet; provided, however, that an unattached one-story building of accessory use shall not be required to be set back more than five feet from an interior side lot line when all parts of the accessory building are located not more than 50 feet from the rear property line.
 - (2) For dwellings and accessory buildings located on corner lots there shall be a side yard setback from the intersecting street of not less than 35 feet.
- (c) *Rear yard.* There shall be a rear yard for a main building of not less than 35 feet or 25 percent of the depth of the lot, whichever amount is smaller. Unattached buildings of accessory use may be located in the rear yard of a main building but no accessory building shall be located within five feet of the rear lot line.
- (d) *Lot width.* For dwellings there shall be minimum lot width of 150 feet at the front of the building line.

(Ord. No. 2838, § 1(8.200-6.1), 1-9-2012)

Sec. 50-169. - Height regulations.

No building shall exceed 2.5 stories or 35 feet in height. The height of a residential structure is measured from the highest point of the roofline to finished grade.

(Ord. No. 2838, § 1(8.200-6.2), 1-9-2012)

Sec. 50-170. - Intensity of use.

- (a) *Lot size.* For each dwelling and buildings accessory to that dwelling, there shall be a lot area of not less than 40,000 square feet.
- (b) *Minimum dwelling floor area.* Every dwelling unit shall have a minimum floor area of 2,000 square feet, exclusive of basements, open or screened porches, garages and other like spaces.
- (c)

Lot coverage. Main and accessory buildings shall not cover more than 30 percent of the lot area. Accessory buildings shall not cover more than 20 percent of the rear yard. New accessory structures such as a shed, barn or garage may only occupy a lot in a residential zone if there is a principal dwelling on the same lot.

(d) *Minimum lot area-reduction permitted when.* In the R-1D zone, if the overall density of lots per acre meets the requirements of the particular zone classification, the minimum lot size may be reduced to 75 percent of the minimum for not more than 25 percent of the lots within the area being subdivided. Minimum lot size reductions as described above require planning and zoning board approval.

(Ord. No. 2838, § 1(8.200-6.3), 1-9-2012)

Secs. 50-171—50-193. - Reserved.

DIVISION 8. - R-2 TWO-FAMILY DWELLING DISTRICT

Sec. 50-220. - General description.

This is a residential district to provide for a slightly higher population density but with basic restrictions similar to the R-1 district. The principal use of land is for single-family and two-family dwellings and related recreational, religious and educational facilities normally required to provide a balanced and attractive residential area. These areas are intended to be defined and protected from the encroachment of uses not performing a function necessary to the residential environment. Internal stability, attractiveness order and efficiency are encouraged by providing for adequate light, air and open space for dwelling and related facilities and through the consideration of the proper functional relationship and arrangement of each element.

(Ord. No. 2429, § 1(8.201-1), 11-13-2000)

Sec. 50-221. - Uses permitted.

Property and buildings in a R-2 Two-Family Dwelling District shall be used only for the following purposes:

- (1) Any uses permitted in a R-1 Single-Family Dwelling District.
- (2) Two-family dwellings or a single-family dwelling and a garage apartment.
- (3) Accessory buildings and uses customarily incidental to any of the above uses when located on the same lot.

(Ord. No. 2429, § 1(8.201-2), 11-13-2000)

Sec. 50-222. - Uses permitted on review.

Any use permitted on review in a R-1 Single-Family Dwelling District may be permitted on review by the city planning and zoning commission.

(Ord. No. 2429, § 1(8.201-3), 11-13-2000)

Sec. 50-223. - Area regulations.

- (a) *Front yard.* All buildings shall be set back from the street right-of-way lines to comply with the following front yard requirements:
 - (1) The minimum depth of the front yard shall be 25 feet.
 - (2) If 25 percent or more of the lots on one side of the street between two intersecting streets are improved with buildings all of which have observed an average setback line of greater than 25 feet and no building varies more than five feet from this average setback line, then no building shall be erected closer to the street line than the minimum setback so established by the existing building; but this regulation shall not require a front yard of greater depth than 40 feet.
 - (3) When a yard has double frontage the front yard requirements shall be provided on both streets.
- (b) *Side yard.*
 - (1) For dwellings located on interior lots, there shall be a side yard on each side of the main building of not less than ten feet; provided, however, that for lots of record prior to the effective date of the ordinance from which this division is derived there shall be a side yard for dwellings on each side of the main building of not less than ten percent of the lot width, except as herein provided in section 50-490. For unattached buildings of accessory use there shall be a side yard of not less than five feet; provided, however, that unattached one-story buildings of accessory use shall not be required to be set back more than three feet from an interior side lot line when all parts of the accessory building are located not more than 50 feet from the rear property line.
 - (2) For dwellings and accessory buildings located on corner lots there shall be side yard set back from the intersecting street of not less than 15 feet in case such lot is back to back with another corner lot and 20 feet in every other case. The interior side yard is the same as for dwellings and accessory buildings as for an interior lot.
 - (3) Churches and main and accessory buildings, other than dwellings and buildings accessory to dwellings, shall be set back from all exterior and interior lot lines a distance of not less than 35 feet.
- (c)

Rear yard. For main buildings, other than garage apartments, there shall be a rear yard of not less than 20 feet or 20 percent of the depth of the lot, whichever is smaller. Garage apartments may be located in the rear yard of a single-family dwelling but shall not be located closer than ten feet to the rear lot line. Unattached buildings of accessory use may be located in the rear yard of a main building; but no accessory building shall be located within five feet of the rear lot line.

(d) *Lot width.* For single-family dwellings, two-family dwellings or single-family dwellings and garage apartments, there shall be a minimum lot width of 80 feet at the front building line, except for lots of record prior to the effective date of the ordinance from which this division is derived for which there shall be a minimum lot width of 50 feet at the front building line and such lot shall abut on a street for a distance of not less than 35 feet.

(e) *Intensity of use.*

- (1) For each single-family dwelling and accessory buildings there shall be a lot of not less than 8,400 square feet.
- (2) For each two-family dwelling and accessory buildings there shall be lot area of not less than 8,400 square feet. A garage apartment located on the same lot with a single-family dwelling shall have the same area requirements as a two-family dwelling. In all other cases, a garage apartment shall be provided with the same lot area required by a single-family dwelling.
- (3) Where a lot has less area than herein required and all boundary lines of that lot touch lands under other ownership on the effective date of the ordinance from which this division is derived, that lot may be used for any use, except churches, permitted in the R-1 single-family district.
- (4) For churches and main and accessory buildings, other than dwellings and buildings accessory to dwellings, the lot area shall be adequate to provide the yard areas required by this section and the required off-street parking area.

(f) *Coverage.* Main and accessory buildings shall not cover more than 30 percent of the lot area. Accessory buildings shall not cover more than 20 percent of the rear yard.

(Ord. No. 2429, § 1(8.201-4), 11-13-2000; Ord. No. 2721, § 2, 7-28-2008)

Sec. 50-224. - Height regulations.

No building shall exceed 2.5 stories or 35 feet in height, except as provided in section 50-491.

(Ord. No. 2429, § 1(8.201-5), 11-13-2000)

Sec. 50-225. - Off-street parking.

Off-street parking shall be provided in this district in accordance with the following schedule and article III of this chapter:

- (1) Dwelling: two parking spaces for each dwelling unit.
- (2) Garage apartments: two parking spaces for each dwelling unit.
- (3) Guest rooms: one parking space for each lodging room.
- (4) Parking and driveway size, location and configurations:
 - a. Individual parking spaces, regardless of shape, shall provide a clear rectangular parking area of not less than nine feet in width and a length of not less than 20 feet (plus required accessibility space as required for disabled parking where applicable).
 - b. Parking space shall be provided at a location off public right-of-way and outside of the sight clearance triangle at right-of-way intersections as prescribed elsewhere in this Code.
 - c. Driveway widths, locations and approach configurations shall be constructed in accordance with this Code.
 - d. Driveway and parking areas shall be constructed and maintained with asphalt, concrete or other approved paving materials capable of supporting all vehicles used thereon, in all weather conditions, without emitting dust or mud onto an adjacent street or adjoining property during normal and customary use.

(Ord. No. 2429, § 1(8.201-6), 11-13-2000)

Secs. 50-226—50-243. - Reserved.

BILL NO. 2026-03

ORDINANCE NO. 0000

AN ORDINANCE OF THE CITY OF ODESSA, MISSOURI, APPROVING THE REZONING OF CERTAIN PROPERTY FROM “R-1” (SINGLE-FAMILY) DWELLING DISTRICT TO “R-2” (TWO-FAMILY) DWELLING DISTRICT

WHEREAS, an application for rezoning designated as RZ-1-2026 was submitted by the property owner, Jason Weatherman, requesting that certain real property located at or near 8th Street and Mason, Odessa, Missouri, be rezoned from “R-1” (Single Family) to “R-2” (Two-Family) Dwelling District; and

WHEREAS, the subject property consists of approximately 1.5 +\- acres, more particularly described below; and

WHEREAS, the Planning and Zoning Commission of the City of Odessa held a duly noticed public hearing on January 15, 2026, to consider said rezoning request and received comments from interested persons; and

WHEREAS, following said public hearing, the Planning and Zoning Commission recommended denial of the rezoning request; and

WHEREAS, the Board of Aldermen of the City of Odessa held a duly noticed public hearing on January 26, 2026, to consider the rezoning request and the recommendation of the Planning and Zoning Commission; and

WHEREAS, the Board of Aldermen finds that the requested rezoning is consistent with the City’s zoning regulations, land use planning objectives, and public health, safety, and general welfare of the City.

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

Section 1. The following described tract of real estate is hereby rezoned from “R-1” (Single-Family) to “R-2” (Two-Family) Dwelling District. The site is legally described as follows:

BEGINNING AT THE NORTHWEST CORNER OF LOT 8, BLOCK 3, COBBS ADDITION TO ODESSA, MISSOURI. THENCE NORTH PARALLELING 8TH STREET 168.7 FEET TO THE POINT OF BEGINNING. THENCE NORTH 261.3 FEET. THENCE NORTH 89°24'4" EAST 400.4 FEET TO A POINT ALONG THE WEST RIGHT OF WAY OF 8TH STREET. THENCE SOUTH ALONG SAID RIGHT OF WAY 50 FT, THENCE SOUTH 89°24'4" WEST 150 FEET. THENCE SOUTH 123.3 FEET; THENCE SOUTH 89°24' 4" WEST 94.0 FEET, THENCE SOUTH 88.0 FEET. THENCE SOUTH 89°24'4" WEST 156.4 FEET TO THE POINT OF BEGINNING.

Section 2. The “R-2” (Two-Family) Dwelling District zoning designation shall be effective upon the approval by the Board of Aldermen.

Section 3. That this Ordinance shall be in full force and effect from and after its passage and approval.

Section 4. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk, and the City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the Board of Aldermen.

READ TWICE AND PASSED by the Board of Aldermen of the City of Odessa, Missouri, and approved by the Mayor of Odessa this 26th day of January, 2026.

(SEAL)

Bryan D. Barner, Mayor

ATTEST:

Karen Findora, City Clerk

Bryan D. Barner, Mayor

APPROVED:

STATE OF MISSOURI)
)SS
COUNTY OF LAFAYETTE)

I, Karen Findora, City Clerk of the City of Odessa, a municipal corporation within and for said County and State aforesaid, do hereby certify that the attached is a full, true and complete copy of Ordinance No. 3168 introduced for first reading and approved after the second reading this 26th day of January 2026.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of said City of Odessa, Missouri, at its office in Odessa, Missouri, this 26th day of January, 2026.

Karen Findora, City Clerk
City of Odessa, Missouri

SEAL



BOARD OF ALDERMEN ACTION REPORT

ISSUE:

Property owner Thomas Asher requested a replat of his property located at 510 E. Orchard from All of Lots 3 & 4, Alumbaugh's Subdivision and Part of the NW ¼, Section 6-T.48-R.27 into Lots 1 and 2 Asher Meadows.

ACTION REQUESTED: Introduction and readings of Bill No. 2026-04 approving the replat of Asher Meadows, all of Lots 3 & 4 of Alumbaugh's Subdivision located within the City of Odessa, Lafayette County, Missouri.

BACKGROUND:

The Planning and Zoning Commission met on January 15, 2026. The property is currently 2 lots on 1 parcel. The property owner wants to sell the vacant lot. He had to change the lot size and frontage to meet our code requirements. The Planning Commission voted 4-Aye, 1-No to recommend approval of REPLAT/RP-01-2026 to the Board of Aldermen.

FINANCIAL CONSIDERATIONS: None

ATTACHMENTS: Bill No. 2026-04; January 15, 2026 Planning Commission Agenda

PREPARED BY: _____

Jenny Neel, Community Development Coordinator

DATED: January 23, 2026



City of Odessa

Planning and Zoning

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

PLANNING COMMISSION MEETING AGENDA Thursday, January 15, 2026 6:00pm

CALL TO ORDER	Matt Modlin, Chairman
ROLL CALL	
APPROVAL OF MINUTES	November 20, 2025
PUBLIC COMMENTS	
NEW BUSINESS	<p>REZONING / RZ-01-2026 / PARCEL # 23-1.0-02-1-000-026.010 / 1.48 +/- ACRES / 8th STREET & MASON</p> <p>PROPOSED ZONING CHANGE: CURRENT: SINGLE FAMILY DWELLING DISTRICT (R-1) PROPOSED: TWO-FAMILY DWELLING DISTRICT (R-2)</p> <p>REPLAT / RP-01-2026 / PARCEL # 22-3.0-06-0-000-032.000 / LOT 1 / LOT 2 / ASHER MEADOWS / 510 E. ORCHARD STREET</p>
OLD BUSINESS	Zoning workshop
NEXT MEETING	February 19, 2026
ADJOURN	

Agenda posted at the following locations:

City Hall, 228 S 2nd Street

City's Website: <https://www.cityofodessamo.com>

Emailed to The Odessan

January 9, 2026

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



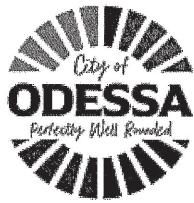
City of Odessa

Planning and Zoning

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

STAFF REPORT January 15, 2026

File #:	RP-01-2026
Type of Application:	Replat
Request:	Replat of All of Lots 3 & 4, Alumbaugh's Subdivision and Part of The NW ¼, Section 6-T.48-R.27 into Lots 1 and 2 Asher Meadows.
Applicant:	Thomas Asher
Property Owner:	Thomas Asher
Surveyor:	Edwin Gard
Site Location:	510 E. Orchard St.
Zoning:	R-1 Single Family Dwelling District
Attachments:	Application Location Map Survey
Planning Commission:	January 15, 2026
Board of Aldermen:	January 26, 2026
Odessa Staff:	Jenny Neel, Community Development Coordinator
Staff Recommendation:	Staff recommends approval of the proposed replat. Approval of the replat will not create adverse impacts on adjacent properties.



City of Odessa

Platting & Lot Split Application

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

Date Filed:
12/14/25

Date Finished:

File No:
RP-01-2024

CLASSIFICATION

Lot Split Re-Plat

PLATTING(SUBDIVISIONS) DESCRIPTION

Proposed Subdivision Name: ASHER MEADOWS

Number of Lots to be Created: 2

General Location: Orchard Street east of Johnson Drive

LOT SPLITS ONLY

Lot Number: 3 & 4 Block Number: N/A

Subdivision: Alumbaugh's Subdivision
and part NW 1/4, Sec 6-48-27

APPLICANTS (List any others on back if needed)

Applicant: Thoman C. Asher Address: 510 E. Orchard Street, Odessa

Relationship to Project: Owner Agent for Owner Other: _____

Phone Number: (816) 591-0868 Signature: 

Erwin W. Gard, PLS-1449
for: Thomas C. Asher

Applicant: _____ Address: _____

Relationship to Project: Owner Agent for Owner Other: _____

Phone Number: _____ Signature: _____

SURVEY PLAT PREPARED BY

Name of Land Surveyor: Erwin W. Gard

State Registration Number: PLS-1449

Address: 1212 SW Luttrell, Suite C Phone No.: (816) 295-5951
Blue Springs, MO 64015

DOCUMENTS SUBMITTED WITH THIS APPLICATION

Minor Subdivision plat drawing

FEE

Lot Splits = \$100.00

Preliminary Plat = \$150.00

Final Plat = \$150.00

Date Paid: _____ Receipt No.: _____

Lafayette County, MO



This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

BILL NO. 2026-04

ORDINANCE NO. 0000

AN ORDINANCE OF THE CITY OF ODESSA, MISSOURI, APPROVING A REPLAT OF ASHER MEADOWS, ALL OF LOTS 3 & 4 OF ALUMBAUGH'S SUBDIVISION LOCATED WITHIN THE CITY OF ODESSA, LAFAYETTE COUNTY, MISSOURI.

WHEREAS, Thomas C. Asher, the owner of the property described herein, has submitted a proposed replat for approval by the City of Odessa; and

WHEREAS, the property consists of all of Lots 3 and 4 of Alumbaugh's Subdivision and part of the NW ¼, Section 6-T.48-R-27, Odessa, Lafayette County, Missouri; and

WHEREAS, the Planning and Zoning Commission of the City of Odessa has reviewed the proposed replat at its meeting on January 15, 2026, and recommended approval; and

WHEREAS, the Board of Aldermen finds that approval of the replat is in the best interest of the City and will not create adverse impacts on adjacent properties;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMAN OF THE CITY OF ODESSA, MISSOURI, AS FOLLOWS:

Section 1. The replat of Asher Meadows, creating Lots 1 and 2 from all of Lots 3 and 4 of Alumbaugh's Subdivision, as shown on the plat prepared by Edwin Gard, PLS, dated December 12, 2025, and submitted to the City of Odessa, is hereby approved.

Section 2. The Mayor and the City Clerk are hereby authorized to execute and sign any documents necessary to record the report with the Lafayette County Recorder of Deeds.

Section 3. This Ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and the Mayor's approval.

Section 4. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the Board of Aldermen.

READ TWICE AND PASSED by the Board of Aldermen of the City of Odessa, Missouri, and approved by the Mayor of Odessa this 26th day of January, 2026.

(SEAL)

Bryan D. Barner, Mayor

ATTEST:

Karen Findora, City Clerk

APPROVED:

Bryan D. Barner, Mayor

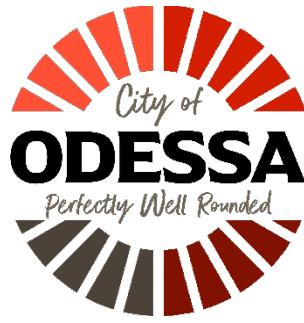
STATE OF MISSOURI)
)SS
COUNTY OF LAFAYETTE)

I, Karen Findora, City Clerk of the City of Odessa, a municipal corporation within and for said County and State aforesaid, do hereby certify that the attached is a full, true and complete copy of Ordinance No. 3169 introduced for first reading and approved after the second reading this 26th day of January 2026.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of said City of Odessa, Missouri, at its office in Odessa, Missouri, this 26th day of January, 2026.

Karen Findora, City Clerk
City of Odessa, Missouri

SEAL



BOARD OF ALDERMEN ACTION REPORT

ISSUE: Approval authorizing the Mayor to execute the Low-Income Home Energy Assistance Program (LIHEAP) Supplier Agreement with City of Odessa Power and Light and the Missouri Department of Social Services, Family Support Division.

ACTION REQUESTED: Motion/Second to approve Resolution No 2026-05, authoring the Mayor to execute the Low-Income Home Energy Assistance Program (LIHEAP) supplier agreement with the City of Odessa Power and Light and the Missouri Department of Social Services, Family Support Division.

BACKGROUND:

The State of Missouri administers the LIHEAP program to provide energy assistance to eligible low-income households, in accordance with federal law (Title XXVI of the Omnibus Budget Reconciliation Act of 1981, as amended). Odessa Power and Light continues to be selected to provide home energy services under the program, including Energy Assistance (EA) and Energy Crisis Intervention Program (ECIP).

The Supplier Agreement (ER110SA_____) defines the responsibilities, reporting requirements, payment terms, confidentiality, fraud prevention, termination provisions, business compliance, and HIPAA obligations for both the Department and Odessa Power and Light. Participation by the City allows for local facilitation of energy assistance services for low-income households within the City of Odessa.

Staff recommends approval of the resolution to enable the City to continue participation in LIHEAP, support low-income residents with energy assistance, and ensure compliance with all applicable federal and state requirements.

FINANCIAL CONSIDERATIONS: There is no direct cost to the City; funding and payments are managed through the LIHEAP program under the terms of the Supplier Agreement.

ATTACHMENTS: Resolution No. 2026-05; LIHEAP Supplier Agreement

PREPARED BY: _____
Karen Findora, City Clerk

DATED: January 26, 2026

**LOW INCOME HOME ENERGY ASSISTANCE PROGRAM
SUPPLIER AGREEMENT
BETWEEN
MISSOURI DEPARTMENT OF SOCIAL SERVICES
FAMILY SUPPORT DIVISION
and
HOME ENERGY SUPPLIER**

1. Purpose

1.1 This agreement, made by and between the Department of Social Services, Family Support Division (hereinafter referred to as the Department) and the Home Energy Supplier stated below, (hereinafter referred to as the supplier) shall be as follows:

(Name of Company)

Missouri's Low Income Home Energy Assistance Program (LIHEAP) Energy Assistance (EA) and Energy Crisis Intervention Program (ECIP) is authorized under Title XXVI of the Omnibus Budget Reconciliation Act of 1981 (PL 97-35) as amended by the Title VI of the Human Services Reauthorization Acts of 1984 (PL 98-558), of 1986 (PL 99-425), of 1990 (PL 101-501), 1994 (PL 103-252) and 1998 (PL 105-258).

2. Definitions

2.1 **Credit Balance** – any surplus of funds remaining on the account of an eligible customer created as the result of a LIHEAP payment to the supplier at the conclusion of the appropriate program period defined in the agreement.

2.2 **Eligible Customer** – a household that has applied and been determined eligible for LIHEAP assistance benefits by the Department or LIHEAP contractor, has an active account with the supplier, and a payment pledge from the contractor has been accepted by the supplier.

2.3 **Home Energy for purpose of LIHEAP** – includes fuel oil, tank propane, natural gas, or electricity utilized as the source of heating, or cooling, or both for a residential dwelling occupied by an eligible customer. Cylinder propane qualifies as a home heating fuel, but payment shall always be made directly to the eligible customer. If a cylinder propane user is incorrectly coded as a tank propane user by the LIHEAP contractor, the supplier must not accept payment on behalf of this customer.

2.4 **LIHEAP Contractor** – entities contracted with the Department to provide eligibility determination for program participation in accordance with applicable state statutes, federal regulations and the Department's current FFY LIHEAP Policy and Procedures Manual.

2.5 **Payment** – a line of credit payment to the supplier equal to the maximum subsidy per eligible customer as set forth in this agreement can be found on the Department of Social Services (DSS) LIHEAP website at <https://dss.mo.gov/fsd/energy-assistance/pdf/liheap-supplier-manual.pdf>

3. Terms of Agreement/Modifications

3.1 The agreement period is Date of award, through September 30, 2028. This agreement shall not bind, nor purport to bind, the Department for any commitment in excess of the original agreement period. This agreement shall become **effective upon signature** by authorized representatives of the supplier and the Department and shall apply to home energy fuels delivered or provided to eligible customers under LIHEAP in accordance with the following program periods:

- a. Natural Gas and Electricity – home energy consumed beginning on or after October 1st of each year and ending no later than the end of the first billing cycle for an eligible customer after September 30th of each year.
- b. Fuel Oil and Tank Propane – home heating energy delivered to an eligible customer beginning October 1st of each year and ending no later than September 30th of each year.

3.2 Changes to this agreement must be made by a formal agreement amendment signed and approved by and between the duly authorized representative of the supplier and the Department prior to the effective date of such modification. No other document, including correspondence, e-mail, acts, or oral communications by or from any person, shall be used or construed as an amendment or modification to the agreement.

3.3 This document expresses the complete agreement of the parties. Performance of the agreement shall be governed solely by the specifications and requirements contained in the agreement. The exclusive venue for any litigation arising under this agreement shall be Cole County, Missouri. This agreement shall be interpreted in accordance with the laws of the State of Missouri.

4. Responsibilities of the Department and supplier

4.1 The Department agrees to:

- a. Provide the supplier with a weekly listing of eligible customers (Customer Eligibility Listing or CEL) who have designated the company as their home energy supplier. These listings shall include, at a minimum, the following data elements:
 - 1) Complete name of eligible customer;
 - 2) Complete address of eligible customer;
 - 3) Customer account number provided on the supplier's billing information;
 - 4) Amount of payment the Department will make on behalf of each eligible customer whose name appears on the listing; and
 - 5) Social Security Number of the customer supplied by the Department.
- b. The Department shall transmit the information specified via secure file transfer protocol or another secure data transfer method to be determined by the Department. Data must be encrypted at rest and in transit. A data transfer request must be approved by the Department and Office of Administration-Information Technology Systems Division (OA-ITSD) before any data is shared or exchanged.
- c. The Department will establish a secure method for exchanging the files with the Supplier via encrypted box account or file transfer protocol (FTP).
- d. Secure from each eligible customer and from its agents or contractors, written authorization for the release of information concerning the eligible customer's account with the supplier.

4.2 The supplier agrees to:

- a. Require any of its districts, regional or local companies who provide services to eligible customers in Missouri, to comply with all provisions of this agreement. The supplier must complete Exhibit 1 – Supplier Information and submit with the signed agreement, the complete name and address of any sub-suppliers who will be involved under the terms of this agreement.
- b. As conditions for receiving payment for its eligible customers under Missouri's Low Income Home Energy Assistance Program, the supplier:
 - 1) Shall not discriminate with regard to the terms or conditions of the sale, availability of credit, delivery or price of home energy fuels offered to eligible customers in relation to its other residential customers;
 - 2) Shall return Customer Eligibility Listings (CEL's) to the Department within fifteen (15) calendar days after they are received, indicating whether or not the LIHEAP payment to be made on behalf of the eligible customer will be accepted by the supplier. If the supplier notifies the Department that they will not accept payment on behalf of a particular eligible customer for reasons other than those stipulated in this agreement, payment will automatically be made to the eligible customer. If the supplier **fails to return** a CEL within a **thirty (30) calendar day** timeframe, **direct payments** will be made to **all customers** who appeared on said listing;
 - 3) Shall accept the LIHEAP payment to be made on behalf of an eligible customer; LIHEAP will cover fees such as reconnect fees, deposits, tank (pressure) tests, off-route delivery fees, rental fees, tank pick-up/removal fees, etc. It will not cover tampering charges, supplier responsibility fees, and electrical wiring fees.

- 4) Shall credit, through normal billing process, the full amount of the LIHEAP pledge received to an eligible customer's account. The supplier may apply any portion of the received LIHEAP pledge to an eligible customer's previous account balance, provided the pledge will continue/restore services for at least thirty (30) calendar days after the LIHEAP pledge is applied to the eligible customer's previous account balance;
- 5) Should make an effort to offer eligible customers, on whose behalf the Department has made payment, a deferred payment plan for any balance due on their account that exceeds the amount made by the Department; consider continued provision of home energy fuel to the eligible customer who maintains their deferred payment plan that was negotiated for the duration of this agreement;
- 6) Shall provide home energy fuels in the amount at least equivalent to the amount of pledge made by the Department on behalf of the eligible customer; restore or continue service during the service period covered by the payment for at least thirty (30) calendar days from the date of the accepted pledge made on behalf of the eligible customer for whom the supplier has agreed to accept the LIHEAP pledge;
- 7) Should consider waiving deposits, name change or late payment fees for an eligible customer for whom the supplier agrees to accept a LIHEAP payment;
- 8) Shall not transfer any portion of the LIHEAP payment made on behalf of an eligible customer to any other customer's account;
- 9) Shall notify each eligible customer in writing of the amount of any credit balance remaining on their account as a result of the LIHEAP payment, no later than the end of the first billing cycle for the eligible customer after September 30th of each year. In the case of payments received after September 30th notification of any credit balance must be made no later than the next regular billing cycle for the customer on whose behalf the LIHEAP payment is received.
- 10) Shall refund any LIHEAP credit balance remaining on an eligible customer's account to the Department and any remaining customer credit balance directly to the customer, when the customer voluntarily terminates service with the supplier or leaves the supplier's designated service area, no later than sixty (60) calendar days after their final billing statement or by March 31st of the following program year.
- 11) In the event an eligible customer moves from a rental property, where LIHEAP funds were utilized to fill a propane tank, the fuel may remain in the tank belonging to the landlord of the rented property if the landlord pays for the remaining balance. Suppliers will be allowed to remove the propane and deduct removal fees and issue a refund of the remaining balance to the Department. Credits or refunds will not be issued to the eligible customer.
- 12) In the event the designated customer dies during the program coverage period and the credit balance on their account is not used by a surviving household member over the age of eighteen (18) at the same address, it will be refunded to the Department. Any credit balances that cannot be utilized under the terms of this agreement will be refunded to the Department no later than March 31st of the following program year.
- 13) Shall not accept the LIHEAP payment on behalf of customers with the following account status:
 - Inactive Account (Natural Gas and Electric): an account on which service was terminated prior to October 1st of each year or later and the supplier does not agree to restore or continue service to this customer under the provisions of this agreement;
 - Inactive Account (Fuel Oil and Tank Propane): an account on which no purchases of home heating fuel were made in the six (6) month period immediately preceding October 1st of each year;
 - Commercial Account: an account identified by the supplier via rate structures or other means, as generally being utilized by a commercial business;
 - Not Our Customer: an account which the supplier is unable to identify via existing records as being a customer of the company;
 - Invalid Account Number: an account which the supplier is unable to identify via existing records the customer account number;

- Needs Additional Payment: an account on which the supplier needs additional funds to restore and continue services;
- Negative Customer Response: an account which the supplier is able to verify, but the customer failed to call and make an appointment to restore services;
- Credit on Account Response (Natural Gas and Electric): an account, which the supplier verifies a credit of \$500 or more exists.

14) Must utilize the identifying information below concerning eligible customers served when corresponding with the Department:

- Complete name of eligible customer (account holder);
- Complete address of eligible customer;
- Customer account number of eligible household; and
- Social security number of the customer supplied by the Department.

5. Payments

5.1 The Department agrees to provide payment to the supplier within fifteen (15) calendar days for those customers whom the supplier has agreed to accept payment.

- Failure to submit the EA CELs within the time frames set forth in this agreement may delay payment.

5.2 The supplier should participate in the Department's direct deposit program and to complete an Automatic Clearing House/Electronic Funds Transfer (ACH/EFT) application.

5.3 The supplier agrees to accept ECIP payments forty-five (45) calendar days after a pledge is made for an eligible household.

5.4 If funds for payment of home energy costs of eligible customers are not sufficient to permit the Department to reimburse the supplier in accordance with the payment maximums specified on DSS LIHEAP website at <https://dss.mo.gov/fsd/energy-assistance/pdf/liheap-supplier-manual.pdf> the Department will prorate payments to the supplier on the basis of the total obligations for energy costs of all eligible customers in Missouri and the amount of funding available to meet these obligations. The Department will utilize this procedure until all available funding for the payment of energy costs of eligible customers has been expended.

6. Monitoring/Reporting

6.1 The Department is required to perform a review of actual usage data of eligible customers served during the program year. The Department will provide a report to Natural Gas, Electricity, and Tank Propane suppliers at the end of the regular season. The supplier shall submit to the Department actual usage data for each eligible customer in each billing cycle or calendar month of the pertinent period set forth under the program period defined in this agreement. Actual usage data submitted shall include:

- The complete name and address of each eligible customer;
- The customer's account number;
- The Social Security Number of each customer;
- The number of units of home energy consumed during each billing cycle or calendar month of the appropriate program coverage period defined in this agreement;
- The total actual costs for the number of units of home energy consumed by each eligible customer during each billing cycle or calendar month of the program coverage period;
- The amount of any credit balance remaining on the account of an eligible customer at the end of the first billing cycle for an eligible customer after September 30th of each year; and
- The amount of an eligible customer's outstanding account balance at the time the supplier agreed to accept the LIHEAP payment if the supplier used the payment in accordance with this agreement.

7. Confidentiality

7.1 The supplier shall understand that all discussions with the supplier and all information gained by the supplier as a result of the supplier's performance under this agreement shall be confidential. The supplier

shall not release reports, documentation, or material prepared required by this agreement without the prior written consent of the Department.

- 7.2 The Department shall only use information provided by the supplier about the account of an eligible customer for administering LIHEAP. The Department shall obtain the same agreement from any of its suppliers.
- 7.3 The supplier agrees not to use or disclose any information related to its eligible customers to any parties except the Department in accordance with all applicable state and federal laws dealing with privacy and confidentiality of information related to eligible customers of LIHEAP. This agreement shall immediately be declared null and void, if the supplier is determined to be out of compliance with privacy and confidentiality laws.
- 7.4 The supplier shall ensure that all persons in its employ, who are authorized to have access to or use information obtained from the Department, understand the conditions of this agreement. In the case of information obtained electronically or by using the web-based access, the authorized employee attests to such understanding in writing by signing a DSS/FSD Security Access and Confidentiality Agreement form. Availability of this information must be limited to employees with a "need to know". Access to information from the Department will be denied if the supplier is determined to be out of compliance. This agreement shall be declared null and void if the supplier is determined to be out of compliance.
- 7.5 The supplier shall use appropriate administrative, physical and technical safeguards to prevent use or disclosure of any information confidential by law that it creates, receives, maintains, or transmits on behalf of the Department other than as provided by the agreement. Such safeguards shall include, but not limited to:
 - a. Encryption of any portable device used to access or maintain confidential information or use of equivalent safeguard;
 - b. Encryption of any transmission of electronic communication containing confidential information or use of equivalent safeguard;
 - c. Workforce training on the appropriate uses and disclosures of confidential information pursuant to the terms of the agreement;
 - d. Policies and procedures implemented by the supplier to prevent inappropriate uses and disclosures of confidential information by its workforce and subcontractors, if applicable; and
 - e. Any other safeguards necessary to prevent the inappropriate use or disclosure of confidential information.
- 7.6 Substance Abuse Records- 42 U.S.C. §§290dd-2 and 42 C.F.R. Part 2.1 governs the confidentiality of substance abuse records and provides for specific mechanisms to obtain such records and the information therein. Any records and information that may be maintained by the Department or contractor concerning confidential drug or alcohol treatment or for any medical, psychological, or psychiatric treatment would be released by the consent of the recipient of the treatment. Those releases do not permit the Department/contractor to further release that information without the consent of the patient unless authorized by court order entered pursuant to procedures set out at 42 C.F.R. §2.61 et seq.
 - a. The Department of Health and Human Services issued a final rule which substantially revises 42 C.F.R. Part 2. The final rule went into effect April 16, 2024, and will be phased in over a two-year period. As the final rule is phased in over the two-year period, the Department reserves the right to revisit and alter the rights and duties of the above paragraph as necessary during the term of contract/agreement to ensure continued compliance with the final rule. The final rule may be viewed at <https://www.federalregister.gov/documents/2024/02/16/2024-02544/confidentiality-of-substance-use-disorder-sud-patient-records>.
- 7.7 The supplier agrees to maintain, and upon request of the Department, permit authorized representatives of the Department and other Federal or State agencies as may require such information, to have access to such records as may be necessary to confirm the supplier's compliance with the provisions of this agreement. The supplier agrees to retain all books, records, and other documents relevant to this agreement for a minimum of five (5) years or until litigation, claim, negotiation, audit, or other action

involving the records that was initiated prior to the expiration of this five (5) year period has been completed.

8. Fraud Prevention and Reporting

8.1 The supplier shall report any financial fraud or abuse or misconduct in the administration of LIHEAP to the Department. The supplier shall call 877-770-8055 or report by email at DLS.ReportVendorFraud@dss.mo.gov. Suppliers shall cooperate with all Department investigations of suspected fraud or abuse or misconduct.

8.2 The supplier may be prosecuted under applicable federal and state law for false claims, statements or documents or concealment of material fact.

9. Termination

9.1 Termination of this agreement may occur by either party terminating its duties under this agreement upon provision of thirty (30) calendar days written notice to the other, except that the duties of Section 4.2b 9 through 13, 5.3 and 6.1 shall survive.

- a. It is understood and agreed upon that in the event funds or appropriation authority from local, state, and federal sources are not obtained and continued at an aggregate level sufficient to allow for the purchase of the indicated quantity of services, as determined by the Department, the obligation of each party hereunder shall thereupon be terminated immediately upon receipt of written notice from the Department;
- b. This agreement may be terminated immediately by written notice for cause related to the adequacy of performance. Any written notification shall be effective upon deposit in the mail; and
- c. The supplier shall not incur new obligations for the terminated portion of the agreement after the effective date of the termination for cause. The supplier shall cancel as many outstanding obligations as possible.

10. Affidavit of Work Authorization and Documentation:

10.1 Pursuant to section 285.530, RSMo, if the supplier meets the section 285.525, RSMo definition of a "business entity" (<https://revisor.mo.gov/main/OneSection.aspx?section=285.525&bid=14999&hl=>), the supplier must affirm the supplier's enrollment and participation in the E-Verify federal work authorization program with respect to the employees hired after enrollment in the program who are proposed to work in connection with the services requested herein. The supplier shall complete applicable portions of the exhibit titled Business Entity Certification, Enrollment Documentation, and Affidavit of Work Authorization. The applicable portions of exhibit and any required documentation must be submitted prior to award this agreement.

11. Debarment Certification

11.1 The supplier certifies by signing the signature page of this original document and any amendment signature page(s) that the supplier is not presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded from participation, or otherwise excluded from or ineligible for participation under federal assistance programs.

11.2 The supplier must complete and submit the exhibit titled Certification Regarding Debarment prior to award of this agreement.

12. Business Compliance

12.1 The supplier must comply with the laws regarding conducting business in the State of Missouri. The supplier certifies by signing the signature page of this original document and any amendment page(s) that the supplier and any proposed subcontractors either are presently in compliance with such laws or shall comply with such laws prior to any resulting agreement. The supplier shall provide documentation of compliance upon request by the Department. The compliance to conduct business in the state shall include, but not necessarily be limited to:

- a. Registration of business name (if applicable);
- b. Certificate of authority to transact business/certificate of good standing (if applicable);
- c. Taxes (e.g., city/county/state/federal);

- d. State and local certifications (e.g., professions/occupations/activities);
- e. Licenses and permits (e.g., city/county license, sales permits); and
- f. Insurance (e.g., worker's compensation/unemployment compensation).

12.2 The supplier must complete and submit the exhibit titled Registration of Business Name with the Missouri Secretary of State prior to award this agreement.

12.3 In the event the supplier contracts with any other party (subcontractor) to carry out the terms of this agreement, the agreement between the supplier and said other party, shall incorporate by reference and specify that said other party the subcontractor is currently in compliance with this agreement.

13. HIPAA:

13.1 The Department is subject to and must comply with applicable provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), as amended by the Health Information Technology for Economic and Clinical Health Act (HITECH) (PL-111-5) (collectively, and hereinafter, HIPAA) and all regulations promulgated pursuant to authority granted therein.

13.2 The supplier shall be a "Business Associate" of the Department, as defined in the Code of Federal Regulations (CFR) at 45 CFR 160.103, and shall comply with the provisions of the Business Associate Agreement attached hereto on Attachment A.

Any and all references to 'Contractor' within the incorporated Attachments and Exhibits shall be interpreted as referring to the Home Energy Supplier (company) entering into this agreement.

This agreement and any attachments thereto set forth all promises, agreements, and understandings between the Department and the supplier. No alterations, modifications, or amendments of this agreement shall be binding upon either party unless it has been reduced to writing and properly executed by authorized representatives of both parties. In witness thereof, the Department and the supplier hereby execute this agreement.

Authorized Representative of Supplier

Authorized Representative of the
Department of Social Services

Date

Date

Attachment A – Business Associate Agreement

(rev 9-2-2025)

(Health (Health Insurance Portability and Accountability Act of 1996, as amended)

1. Health Insurance Portability and Accountability Act of 1996, as amended - The Department and the contractor are both subject to and must comply with provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), as amended by the Health Information Technology for Economic and Clinical Health Act (HITECH) (PL-111-5) (collectively, and hereinafter, HIPAA) and all regulations promulgated pursuant to authority granted therein. The contractor constitutes a “Business Associate” of the Department. Therefore, the term, “contractor” as used in this section shall mean “Business Associate.”
2. The contractor agrees that for purposes of the Business Associate Agreement contained herein, terms used but not otherwise defined shall have the same meaning as those terms defined in 45 CFR Parts 160 and 164 and 42 U.S.C. §§ 17921 *et. seq.* including, but not limited to the following:
 - a. “Access”, “administrative safeguards”, “confidentiality”, “covered entity”, “data aggregation”, “designated record set”, “disclosure”, “hybrid entity”, “information system”, “physical safeguards”, “required by law”, “technical safeguards”, “use” and “workforce” shall have the same meanings as defined in 45 CFR 160.103, 164.103, 164.304, and 164.501 and HIPAA.
 - b. “Breach” shall mean the unauthorized acquisition, access, use, or disclosure of Protected Health Information which compromises the security or privacy of such information, except as provided in 42 U.S.C. § 17921. This definition shall not apply to the term “breach of contract” as used within the contract.
 - c. “Business Associate” shall generally have the same meaning as the term “business associate” at 45 CFR 160.103, and in reference to the party to this agreement, shall mean the contractor.
 - d. “Covered Entity” shall generally have the same meaning as the term “covered entity” at 45 CFR 160.103, and in reference to the party to this agreement, shall mean the Department.
 - e. “Electronic Protected Health Information” shall mean information that comes within paragraphs (1)(i) or (1)(ii) of the definition of Protected Health Information as specified below.
 - f. “Enforcement Rule” shall mean the HIPAA Administrative Simplification: Enforcement; Final Rule at 45 CFR Parts 160 and 164.
 - g. “Health Care” as defined in 45 CFR §160.103, shall mean care, services, or supplies related to the health of an individual. Health care includes but is not limited to, the following:
 - 1) Preventive, diagnostic, therapeutic, rehabilitative, maintenance, or palliative care, and counseling, service, assessment, or procedure with respect to the physical or mental condition, or functional status, of an individual or that affects the structure or function of the body; and
 - 2) Sale or dispensing of a drug, device, equipment, or other item in accordance with a prescription.
 - h. “HIPAA Rules” shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.
 - i. “Individual” shall have the same meaning as the term “individual” in 45 CFR 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR 164.502 (g).
 - j. “Privacy Rule” shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Part 160 and Part 164, Subparts A and E.
 - k. “Protected Health Information” as defined in 45 CFR 160.103, shall mean individually identifiable health information:
 - 1) Except as provided in paragraph (2) of this definition, that is: (i) Transmitted by electronic media; or (ii) Maintained in electronic media; or (iii) Transmitted or maintained in any other form or medium.
 - 2) Protected Health Information excludes individually identifiable health information in (i) Education records covered by the Family Educational Rights and Privacy Act, as amended, 20 U.S.C. 1232g; (ii) Records described at 20 U.S.C. 1232g(a)(4)(B)(iv); and (iii) Employment records held by a covered entity (Department) in its role as employer
 - l. “Reproductive Health Care” as defined in 45 CFR §160.103, shall mean health care, as specified above, that affects the health of an individual in all matters relating to the reproductive system and to its functions and processes. This definition shall not be construed to set forth a standard of care for or regulate what constitutes clinically appropriate reproductive health care.

- m. "Security Incident" shall be defined as set forth in the "Obligations of the Contractor" section of the Business Associate Agreement.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C.
- o. "Unsecured Protected Health Information" shall mean Protected Health Information that is not secured through the use of a technology or methodology determined in accordance with 42 U.S.C. § 17932 or as otherwise specified by the secretary of Health and Human Services.

3. The contractor agrees and understands that wherever in this document the term "Protected Health Information" is used, it shall also be deemed to include Electronic Protected Health Information.

4. The contractor must appropriately safeguard Protected Health Information which the contractor receives from or creates or receives on behalf of the Department. To provide reasonable assurance of appropriate safeguards, the contractor shall comply with the business associate provisions stated herein, as well as the provisions of the Health Insurance Portability and Accountability Act of 1996 (HIPAA), as amended by the Health Information Technology for Economic and Clinical Health Act (HITECH) (PL-111-5) and all regulations promulgated pursuant to authority granted therein.

5. The Department and the contractor agree to amend the contract as is necessary for the parties to comply with the requirements of HIPAA and the Privacy Rule, Security Rule, Enforcement Rule, and other rules as later promulgated (hereinafter referenced as the regulations promulgated thereunder). Any ambiguity in the contract shall be interpreted to permit compliance with the HIPAA Rules.

6. Permitted Uses and Disclosures of Protected Health Information by the Contractor

- 6.1 The contractor may not use or disclose Protected Health Information in any manner that would violate Subpart E of 45 CFR Part 164 if done by the Department, except for the specific uses and disclosures in the contract.
- 6.2 The contractor shall not use or disclose Reproductive Health Information, consistent with 45 CFR §164.502(a)(5)(iii), for any of the following purposes:
 - 1) Conducting a criminal, civil, or administrative investigation into or imposing criminal, civil, or administrative liability on any person for the mere act of seeking, obtaining, providing, or facilitating reproductive health care, where such health care is lawful under the circumstances in which it is provided.
 - 2) Identifying any person for the purposes of conducting such investigation or imposing such liability.
 - 3) The contractor shall comply with the attestation requirements of 45 CFR §164.509 for any use or disclosure of Protected Health Information (PHI) potentially related to reproductive health care.
- 6.3 The contractor may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, the Department as specified in the contract, provided that such use or disclosure would not violate HIPAA, and the regulations promulgated thereunder.
- 6.4 The contractor may use Protected Health Information to report violations of law to appropriate Federal and State authorities, consistent with 45 CFR 164.502(j)(1) and shall notify the Department by no later than ten (10) calendar days after the contractor becomes aware of the disclosure of the Protected Health Information.
- 6.5 If required to properly perform the contract and subject to the terms of the contract, the contractor may use or disclose Protected Health Information if necessary for the proper management and administration of the contractor's business.
- 6.6 If the disclosure is required by law, the contractor may disclose Protected Health Information to carry out the legal responsibilities of the contractor.
- 6.7 If applicable, the contractor may use Protected Health Information to provide Data Aggregation services to the Department as permitted by 45 CFR 164.504(e)(2)(i)(B).
- 6.8 The contractor may not use Protected Health Information to de-identify or re-identify the information in accordance with 45 CFR 164.514(a)-(c) without specific written permission from the Department to do so.
- 6.9 The contractor agrees to make uses and disclosures and requests for Protected Health Information consistent with the Department's minimum necessary policies and procedures.

7. Obligations and Activities of the Contractor

- 7.1 The contractor shall not use or disclose Protected Health Information other than as permitted or required by the contract or as otherwise required by law and shall comply with the minimum necessary disclosure requirements set forth in 45 CFR § 164.502(b).

7.2 The contractor shall use appropriate administrative, physical and technical safeguards and comply with Subpart C of 45 CFR Part 164 to prevent use or disclosure of the Protected Health Information other than as provided for by the contract. Such safeguards shall include, but not be limited to:

- a. Workforce training on the appropriate uses and disclosures of Protected Health Information pursuant to the terms of the contract;
- b. Policies and procedures implemented by the contractor to prevent inappropriate uses and disclosures of Protected Health Information by its workforce and subcontractors, if applicable;
- c. Encryption of any portable device used to access or maintain Protected Health Information or use of equivalent safeguard;
- d. Encryption of any transmission of electronic communication containing Protected Health Information or use of equivalent safeguard; and
- e. Any other safeguards necessary to prevent the inappropriate use or disclosure of Protected Health Information.

7.3 With respect to Electronic Protected Health Information, the contractor shall use appropriate administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Electronic Protected Health Information that contractor creates, receives, maintains or transmits on behalf of the Department and comply with Subpart C of 45 CFR Part 164, to prevent use or disclosure of Protected Health Information other than as provided for by the contract.

7.4 In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), the contractor shall require that any agent or subcontractor that creates, receives, maintains, or transmits Protected Health Information on behalf of the contractor agrees to the same restrictions, conditions, and requirements that apply to the contractor with respect to such information.

7.5 By no later than ten (10) calendar days after receipt of a written request from the Department, or as otherwise required by state or federal law or regulation, or by another time as may be agreed upon in writing by the Department, the contractor shall make the contractor's internal practices, books, and records, including policies and procedures and Protected Health Information, relating to the use and disclosure of Protected Health Information received from, created by, or received by the contractor on behalf of the Department available to the Department and/or to the Secretary of the Department of Health and Human Services or designee for purposes of determining compliance with the HIPAA Rules and the contract.

7.6 The contractor shall document any disclosures and information related to such disclosures of Protected Health Information as would be required for the Department to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 42 USCA §17932 and 45 CFR 164.528. By no later than five (5) calendar days of receipt of a written request from the Department, or as otherwise required by state or federal law or regulation, or by another time as may be agreed upon in writing by the Department, the contractor shall provide an accounting of disclosures of Protected Health Information regarding an individual to the Department. If requested by the Department or the individual, the contractor shall provide an accounting of disclosures directly to the individual. The contractor shall maintain a record of any accounting made directly to an individual at the individual's request and shall provide such record to the Department upon request.

7.7 In order to meet the requirements under 45 CFR 164.524, regarding an individual's right of access, the contractor shall, within five (5) calendar days following a Department request, or as otherwise required by state or federal law or regulation, or by another time as may be agreed upon in writing by the Department, provide the Department access to the Protected Health Information in an individual's designated record set. However, if requested by the Department, the contractor shall provide access to the Protected Health Information in a designated record set directly to the individual for whom such information relates.

7.8 At the direction of the Department, the contractor shall promptly make any amendment(s) to Protected Health Information in a Designated Record Set pursuant to 45 CFR 164.526.

7.9 The contractor shall report to the Department's Security Officer any security incident immediately upon becoming aware of such incident and shall take immediate action to stop the continuation of any such incident. For purposes of this paragraph, security incident shall mean the attempted or successful unauthorized access, use, modification or destruction of information or interference with systems operations in an information system. This does not include trivial incidents that occur on a daily basis, such as scans, "pings," or unsuccessful attempts that do not penetrate computer networks or servers or result in interference with system operations. By no later than five (5) calendar days after the contractor becomes aware of such incident, the contractor shall provide the Department's Security Officer with a description of any remedial action taken to mitigate any harmful effect of such incident and a proposed written plan of action for approval that describes plans for preventing any such future security incidents.

7.10 The contractor shall report to the Department's Privacy Officer any unauthorized use or disclosure of Protected Health Information not permitted or required as stated herein immediately upon becoming aware of such use or disclosure and shall take immediate action to stop the unauthorized use or disclosure. By no later than five (5) calendar days after the contractor becomes aware of any such use or disclosure, the contractor shall provide the Department's Privacy Officer with a written description of any remedial action taken to mitigate any harmful effect of such disclosure and a proposed written plan of action for approval that describes plans for preventing any such future unauthorized uses or disclosures.

7.11 The contractor shall report to the Department's Security Officer any breach immediately upon becoming aware of such incident and shall take immediate action to stop the continuation of any such incident. By no later than five (5) calendar days after the contractor becomes aware of such incident, the contractor shall provide the Department's Security Officer with a description of the breach, the information compromised by the breach, and any remedial action taken to mitigate any harmful effect of such incident and a proposed written plan for approval that describes plans for preventing any such future incidents.

7.12 The contractor's reports required in the preceding paragraphs shall include the following information regarding the security incident, improper disclosure/use, or breach, (hereinafter "incident"):

- a. The name, address, and telephone number of each individual whose information was involved if such information is maintained by the contractor;
- b. The electronic address of any individual who has specified a preference of contact by electronic mail;
- c. A brief description of what happened, including the date(s) of the incident and the date(s) of the discovery of the incident;
- d. A description of the types of Protected Health Information involved in the incident (such as full name, Social Security Number, date of birth, home address, account number, or disability code) and whether the incident involved Unsecured Protected Health Information; and
- e. The recommended steps individuals should take to protect themselves from potential harm resulting from the incident.

7.13 Notwithstanding any provisions of the Terms and Conditions attached hereto, in order to meet the requirements under HIPAA and the regulations promulgated thereunder, the contractor shall keep and retain adequate, accurate, and complete records of the documentation required under this agreement for a minimum of six (6) years as specified in 45 CFR Part 164.

7.14 The contractor shall not directly or indirectly receive remuneration in exchange for any Protected Health Information without a valid authorization.

7.15 If the contractor becomes aware of a pattern of activity or practice of the Department that constitutes a material breach of contract regarding the Department's obligations under the Business Associate Agreement of the contract, the contractor shall notify the Department's Security Officer of the activity or practice and work with the Department to correct the breach of contract.

7.16 The contractor shall indemnify the Department from any liability resulting from any violation of the Privacy Rule or Security Rule or Breach arising from the conduct or omission of the contractor or its employee(s), agent(s) or subcontractor(s). The contractor shall reimburse the Department for any and all actual and direct costs and/or losses, including those incurred under the civil penalties implemented by legal requirements, including but not limited to HIPAA as amended by the Health Information Technology for Economic and Clinical Health Act, and including reasonable attorney's fees, which may be imposed upon the Department under legal requirements, including but not limited to HIPAA's Administrative Simplification Rules, arising from or in connection with the contractor's negligent or wrongful actions or inactions or violations of this agreement.

8. Obligations of the Department

8.1 The Department shall notify the contractor of limitation(s) that may affect the contractor's use or disclosure of Protected Health Information, by providing the contractor with the Department's notice of privacy practices in accordance with 45 CFR 164.520.

8.2 The Department shall notify the contractor of any changes in, or revocation of, authorization by an Individual to use or disclose Protected Health Information.

8.3 The Department shall notify the contractor of any restriction to the use or disclosure of Protected Health Information that the Department has agreed to in accordance with 45 CFR 164.522.

8.4 The Department shall not request the contractor to use or disclose Protected Health Information in any manner that would not be permissible under HIPAA and the regulations promulgated thereunder.

9. **Expiration/Termination/Cancellation:** Except as provided in the subparagraph below, upon the expiration, termination, or cancellation of the contract for any reason, the contractor shall, at the discretion of the Department, either return to the Department or destroy all Protected Health Information received by the contractor from the Department, or created or received by the contractor on behalf of the Department, and shall not retain any copies of such Protected Health Information. This provision shall also apply to Protected Health Information that is in the possession of subcontractor or agents of the contractor.

a. In the event the Department determines that returning or destroying the Protected Health Information is not feasible, the contractor shall extend the protections of the contract to the Protected Health Information for as long as the contractor maintains the Protected Health Information and shall limit the use and disclosure of the Protected Health Information to those purposes that made return or destruction of the information infeasible. If at any time it becomes feasible to return or destroy any such Protected Health Information maintained pursuant to this paragraph, the contractor must notify the Department and obtain instructions from the Department for either the return or destruction of the Protected Health Information.

10. **Breach of Contract:** In the event the contractor is in breach of contract with regard to the business associate provisions included herein, the contractor agrees that in addition to the requirements of the contract related to cancellation of contract, if the Department determines that cancellation of the contract is not feasible, the State of Missouri may elect not to cancel the contract, but the Department shall report the breach of contract to the Secretary of the Department of Health and Human Services.

EXHIBIT 1- SUPPLIER INFORMATION

PLEASE COMPLETE THE INFORMATION BELOW AND RETURN WITH THE SIGNED AGREEMENT AND ALL EXHIBITS. THE DEPARTMENT WILL COMPLETE THE LAST LINE AND RETURN WITH THE SUPPLIER COPY OF THE SIGNED AGREEMENT.

Please attach a complete listing of all your branch offices, including their names, address, telephone and fax numbers and current e-mail addresses.

COMPANY NAME_____

COMPANY MAILING ADDRESS_____

CITY_____ STATE_____ ZIP CODE_____

COUNTY_____

TELEPHONE NUMBER (____)_____

FAX NUMBER (____)_____

E-MAIL ADDRESSES (Primary)_____

(Other)_____

(Other)_____

(Other)_____

(Other)_____

(Other)_____

TYPES OF FUEL PROVIDED_____

For Department Use Only:

*Supplier Number Assigned:*_____

Exhibit # 2:

Business Entity Certification, Enrollment Documentation, and Affidavit of Work Authorization

Business Entity Certification:

The contractor must certify their current business status by completing either Box A or Box B or Box C on this Exhibit.

BOX A: To be completed by a non-business entity as defined below.

BOX B: To be completed by a business entity who has not yet completed and submitted documentation pertaining to the federal work authorization program as described at <https://www.uscis.gov/e-verify> .

BOX C: To be completed by a business entity who has current work authorization documentation on file with a Missouri state agency including Division of Purchasing and Materials Management.

Business entity, as defined in section 285.525, RSMo, pertaining to section 285.530, RSMo, is any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood. The term “**business entity**” shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term “**business entity**” shall include any business entity that possesses a business permit, license, or tax certificate issued by the state, any business entity that is exempt by law from obtaining such a business permit, and any business entity that is operating unlawfully without such a business permit. The term “**business entity**” shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo.

Note: Regarding governmental entities, business entity includes Missouri schools, Missouri universities (other than stated in Box C), out of state agencies, out of state schools, out of state universities, and political subdivisions. A business entity does not include Missouri state agencies and federal government entities.

BOX A - Currently Not a Business Entity

I certify that _____ (Company/Individual Name) **DOES NOT CURRENTLY MEET** the definition of a business entity, as defined in section 285.525, RSMo pertaining to section 285.530, RSMo as stated above, because: (check the applicable business status that applies below)

- I am a self-employed individual with no employees; **OR**
- The company that I represent employs the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo.

I certify that I am not an alien unlawfully present in the United States and if

_____ (Company/Individual Name) is awarded a contract for the services requested herein under _____ (Bid/SFS/Contract Number) and if the business status changes during the life of the contract to become a business entity as defined in section 285.525, RSMo, pertaining to section 285.530, RSMo, then, prior to the performance of any services as a business entity,

_____ (Company/Individual Name) agrees to complete Box B, comply with the requirements stated in Box B and provide the Department of Social Services with all documentation required in Box B of this exhibit.

Authorized Representative's Name
(Please Print)

Authorized Representative's Signature

Company Name (if applicable)

Date

Exhibit # 2 (continued)

(Complete the following if you DO NOT have the E-Verify documentation and a current Affidavit of Work Authorization already on file with the State of Missouri. If completing Box B, do not complete Box C.)

Box B – Current Business Entity Status

I certify that _____ (Business Entity Name) **MEETS** the definition of a business entity as defined in section 285.525, RSMo, pertaining to section 285.530.

Authorized Business Entity Representative's Name (Please Print)

Authorized Business Entity Representative's Signature

Business Entity Name

Date

E-Mail Address

As a business entity, the contractor must perform/provide each of the following. The contractor should check each to verify completion/submission of all of the following:

- Enroll and participate in the E-Verify federal work authorization program (Website: <https://www.uscis.gov/e-verify>; Phone: 888-464-4218 (ask for Tier 2); Email: e-verify@dhs.gov) with respect to the employees hired after enrollment in the program who are proposed to work in connection with the services required herein; AND
- Provide documentation affirming said company's/individual's enrollment and participation in the E-Verify federal work authorization program. Documentation shall include EITHER the E-Verify Employment Eligibility Verification page listing the contractor's name and company ID OR a page from the E-Verify Memorandum of Understanding (MOU) listing the contractor's name and the MOU signature page completed and signed, at minimum, by the contractor and the Department of Homeland Security – Verification Division. If the signature page of the MOU lists the contractor's name and company ID, then no additional pages of the MOU must be submitted; AND
- Submit a completed, notarized Affidavit of Work Authorization provided on the next page of this Exhibit.

Exhibit # 2 (continued)

Affidavit of Work Authorization

The contractor who meets the section 285.525, RSMo, definition of a business entity must complete and return the following Affidavit of Work Authorization.

Comes now _____ (Name of Business Entity Authorized Representative) as _____ (Position/Title) first being duly sworn on my oath, affirm _____ (Business Entity Name) is enrolled and will continue to participate in the E-Verify federal work authorization program with respect to employees hired after enrollment in the program who are proposed to work in connection with the services related to contract(s) with the State of Missouri for the duration of the contract(s), if awarded in accordance with subsection 2 of section 285.530, RSMo. I also affirm that _____ (Business Entity Name) does not and will not knowingly employ a person who is an unauthorized alien in connection with the contracted services provided under the contract(s) for the duration of the contract(s), if awarded.

In Affirmation thereof, the facts stated above are true and correct. (The undersigned understands that false statements made in this filing are subject to the penalties provided under section 575.040, RSMo.)

Authorized Representative's Signature

Printed Name

Title

Date

E-Mail Address

E-Verify Company ID Number

Subscribed and sworn to before me this _____ of _____. I am commissioned as a notary public commissioned as a notary public within the County of _____, State of _____, and my commission expires on _____.
(DAY) (MONTH, YEAR)
(NAME OF COUNTY) (NAME OF STATE)
(DATE)

Signature of Notary

Date

Signature of Notary

Date

Exhibit # 2 (continued)

(Complete the following if you have the E-Verify documentation and a current Affidavit of Work Authorization already on file with the State of Missouri. If completing Box C, do not complete Box B.)

BOX C – Affidavit on File - Current Business Entity Status

I certify that _____ (Business Entity Name) **MEETS** the definition of a business entity as defined in section 285.525, RSMo, pertaining to section 285.530, RSMo, and have enrolled and currently participates in the E-Verify federal work authorization program with respect to the employees hired after enrollment in the program who are proposed to work in connection with the services related to contract(s) with the State of Missouri. We have previously provided documentation to a Missouri state agency or public university that affirms enrollment and participation in the E-Verify federal work authorization program. The documentation that was previously provided included the following.

- ✓ The E-Verify Employment Eligibility Verification page OR a page from the E-Verify Memorandum of Understanding (MOU) listing the contractor's name and the MOU signature page completed and signed by the contractor and the Department of Homeland Security – Verification Division
- ✓ A current, notarized Affidavit of Work Authorization (must be completed, signed, and notarized within the past twelve months).

Name of Missouri State Agency or Public University* to Which Previous E-Verify Documentation Submitted:

*Public University includes the following five schools under chapter 34, RSMo: Harris-Stowe State University – St. Louis; Missouri Southern State University – Joplin; Missouri Western State University – St. Joseph; Northwest Missouri State University – Maryville; Southeast Missouri State University – Cape Girardeau.

Date of Previous E-Verify Documentation Submission: _____

Previous Bid/Contract Number for Which Previous E-Verify Documentation Submitted: _____
(if known)

Authorized Business Entity Representative's Name (Please Print)

Authorized Business Entity Representative's Signature

E-Verify MOU Company ID Number

E-Mail Address

Business Entity Name

Date

FOR STATE USE ONLY

Documentation Verification Completed By:

Buyer

Date

Exhibit 3 - Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions

This certification is required by 2 CFR Part 180.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS FOR CERTIFICATION)

- (1) The prospective recipient of Federal assistance funds certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Company Name	Unique Entity ID (UEI) #
Authorized Representative's Printed Name	Authorized Representative's Title
Authorized Representative's Signature	Date

Instructions for Certification

1. By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant" "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing 2 CFR Part 180. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective recipient of Federal assistance funds agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
6. The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may but is not required to check the List of Parties Excluded from Procurement or Nonprocurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntary excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

FOR STATE USE ONLY Documentation Verification Completed By:

Buyer

Date

EXHIBIT # 4:

Registration of Business Name (if applicable) with the Missouri Secretary of State:

The vendor should indicate the vendor's charter number and company name with the Missouri Secretary of State. Additionally, the vendor should provide proof of the vendor's good standing status with the Missouri Secretary of State. If the vendor is exempt from registering with the Missouri Secretary of State pursuant to section 351.572, RSMo., identify the specific section of 351.572 RSMo., which supports the exemption.

If you are doing business as a Sole Proprietorship (must operate business using the owner's true name), you are exempt from registering with the Secretary of State. However, if you are doing business using any other name, you must register with the Secretary of State. *Example: John Smith (owner's true name) operates a business using the name John Smith LP Gas, you must register the business with the Secretary of State.*

<i>Charter Number (if applicable)</i>	<i>Company Name</i>
If exempt from registering with the Missouri Secretary of State indicate the specific exemption that applies to your business entity.	

If your business entity is not registered, you may go to the link provided below to register:

www.sos.mo.gov/fileonline

If you believe your business entity is exempt from registering with the Secretary of State due to one of the specific exemptions contained in the Missouri Revised Statutes, please indicate in your response the specific exemption that applies to your business entity.

Below are the exemption sections of the Missouri Revised Statutes for the most popular business entity types:

1. Sole Proprietorship using the owner's true name.

2. General Business - section 351.572, RSMo, located at:

<http://revisor.mo.gov/main/OneSection.aspx?section=351.572&bid=18804&hl=>

3. Limited Liability Company - section 347.163.5, RSMo, located at:

<http://revisor.mo.gov/main/OneSection.aspx?section=347.163&bid=18500&hl=>

4. Limited Partnership - section 359.551.5, RSMo, located at:

<http://revisor.mo.gov/main/OneSection.aspx?section=359.551&bid=19476&hl=>

5. Non-Profit - section 355.751.2, RSMo, located at:

<http://revisor.mo.gov/main/OneSection.aspx?section=355.751&bid=19289&hl=>

6. Professional Corporation - section 356.231, RSMo, located at:

<http://revisor.mo.gov/main/OneSection.aspx?section=356.231&bid=19340&hl=>

Note: Limited Liability Partnerships have no exemptions.

For questions regarding registration, contact the Missouri Secretary of State at:

corporations@sos.mo.gov or (573) 751-4153 (toll free 866-223-6535)



RESOLUTION NO. 2026-05

A RESOLUTION OF THE CITY OF ODESSA, MISSOURI, AUTHORIZING THE MAYOR TO EXECUTE THE LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) SUPPLIER AGREEMENT WITH THE CITY OF ODESSA POWER AND LIGHT AND THE MISSOURI DEPARTMENT OF SOCIAL SERVICES, FAMILY SUPPORT DIVISION

WHEREAS, the State of Missouri, through the Department of Social Services, Family Support Division (“Department”), administers the Low-Income Home Energy Assistance Program (LIHEAP) to provide energy assistance to eligible households in accordance with federal law, including Title XXVI of the Omnibus Budget Reconciliation Act of 1981 and subsequent amendments; and

WHEREAS, Odessa Power and Light (“Supplier”) has been selected to provide home energy services to eligible customers in compliance with the LIHEAP program, including Energy Assistance (EA) and Energy Crisis Intervention Program (ECIP); and

WHEREAS, the Supplier Agreement (ER110SA _____) outlines the terms, conditions, responsibilities, and reporting requirements for both the Department and Supplier, including provisions regarding payment, confidentiality, fraud prevention, termination, business compliance, and HIPAA requirements; and

WHEREAS, the City of Odessa desires to participate in and facilitate the administration of LIHEAP within its jurisdiction and recognizes the benefit of supporting low-income households with home energy assistance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF ODESSA, MISSOURI, AS FOLLOWS:

SECTION 1. The Mayor is hereby authorized and directed to execute the LIHEAP Supplier Agreement with the City of Odessa Power and Light and the Missouri Department of Social Services, Family Support Division, substantially in the form attached hereto and incorporated herein by reference.

SECTION 2. The City Administrator, or their designee, is further authorized to take all actions necessary to implement the terms of the agreement, including, but not limited to, executing amendments, attachments, or related documents, provided they do not materially alter the obligations of the City of Odessa, Missouri, under the agreement.

SECTION 3. The City of Odessa, Missouri, shall comply with all federal and state requirements, including HIPAA regulations, confidentiality obligations, and reporting requirements, as outlined in the agreement.

SECTION 4. This Resolution shall be in full force and effect from and after its passage and approval.

SECTION 5. The City Clerk is hereby authorized to correct any scriveners' errors made in amending the Resolution.

APPROVED AND PASSED by the Board of Aldermen and approved by the Mayor of the City of Odessa, Missouri, this 26TH day of January, 2026.

(SEAL)

ATTEST:

Bryan D. Barner, Mayor

Karen Findora, City Clerk



Odessa Police Department

310 S First Street • Odessa, MO 64076

Phone: 816-633-7575 • Fax: 816-633-7221 • odessapd@cityofodessamo.com

BOARD OF ALDERMEN ACTION REPORT

ISSUE: Approval Memorandum of Understanding with City of Higginsville – Quick Response Team

ACTION: Approval for Mayor and Chief of Police to sign Memorandum of Understanding with the City of Higginsville – Quick Response Team

BACKGROUND: This Memorandum of Understanding (MOU) stems from the need to address the tactical response gap created following the disbandment of the Lafayette County Crisis Action Team in 2021. The former multi-agency SWAT unit was dissolved primarily due to challenges regarding consistent training standards and the resulting liability concerns for participating jurisdictions. The Odessa Police Department had participated in the Lafayette County Crisis Action Team. Since that time, we have lacked a formalized framework for multijurisdictional support to manage high-risk, immediate-threat incidents (such as active shooter scenarios) that require more personnel and specialized coordination than a single agency can typically provide during an initial response. Currently we rely on the Missouri State Highway Patrol to assist in major operations.

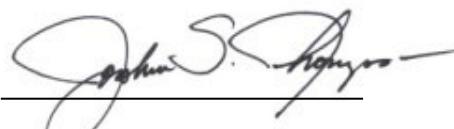
By entering into this agreement with the City of Higginsville, we are proposing the establishment of a "Quick Response Team" (QRT) model that prioritizes immediate life preservation. Unlike a traditional SWAT team, the QRT is not a dedicated tactical unit; rather, it is an agreement that allows our departments to train together on rapid-deployment tactics using available on-duty personnel. This MOU provides a legal and operational structure ensuring that our police officers are better prepared to protect the community during critical emergencies such as armed confrontations, an active shooter, and searches for violent suspects where the danger to the public is imminent.

Captain Leland Liese and I have discussed this MOU with Chief of Police Tom Long and Captain Danny Logan with the Higginsville Police Department. Once approved the City of Higginsville will also approve the MOU.

FINANCIAL CONSIDERATIONS: Financial considerations for the establishment of the QRT are minimal, as the team relies on existing on-duty personnel, specialized and standard-issue equipment, with any shared training or specialized resource costs to be identified and approved through the regular municipal budgeting process.

ATTACHMENTS: Memorandum of Understanding with City of Higginsville

PREPARED BY


Josh Thompson, Chief of Police

DATED January 12, 2026

MEMORANDUM OF UNDERSTANDING

This agreement is entered into between the City of Odessa Police Department, Missouri, and the City of Higginsville Police Department, Missouri, Regarding the Formation of a Multijurisdictional Law Enforcement Quick Response Team for Immediate Threat Response

MISSION STATEMENT

The mission of the Odessa and Higginsville Quick Response Team is to provide a unified, rapid, and decisive law enforcement response to immediate threats to life, effectively neutralizing active dangers and preserving public safety within our shared communities.

PURPOSE

This Memorandum of Understanding (MOU) is entered into by and between the City of Higginsville – by and through the Higginsville Police Department (hereinafter "Higginsville PD") and the City of Odessa – by and through the Odessa Police Department (hereinafter "Odessa PD"), collectively referred to as the "Parties," for the purpose of establishing a cooperative framework for the formation and operation of a multijurisdictional Law Enforcement Quick Response Team (hereinafter "QRT").

This QRT will be designed to provide a coordinated and rapid response to immediate threats to life, such as active shooter incidents or other similar critical situations requiring an immediate law enforcement intervention, to neutralize the threat and preserve life.

It is explicitly understood and agreed that this QRT is not intended to function as a traditional tactical unit (e.g., SWAT) for planned operations, warrant services, or prolonged standoffs. Its primary focus is the swift deployment of available personnel to address an ongoing, immediate threat.

RECITALS

WHEREAS, Odessa PD and Higginsville PD recognize the potential for immediate threats to life to occur within their respective jurisdictions and in the surrounding areas;

WHEREAS, the Parties acknowledge that a coordinated and collaborative approach to such incidents can significantly enhance the speed and effectiveness of the initial law enforcement response, thereby increasing the safety of potential victims and officers;

WHEREAS, the Parties desire to establish a formal framework for the joint training, deployment, and operation of a team comprised of available patrol and other qualified officers to rapidly address immediate threats;

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the Parties agree as follows:

ESTABLISHMENT OF THE QUICK RESPONSE TEAM (QRT)

The Parties hereby agree to establish a multijurisdictional Law Enforcement Quick Response Team (QRT), which will be comprised of available sworn law enforcement officers from both Odessa PD and Higginsville PD who have received training consistent with a rapid deployment model for immediate threat response. This QRT is not a dedicated tactical unit and will be formed utilizing full-time personnel available at the time of an incident. All QRT personnel assignments will be approved by the Chief of Police of each department.

GOVERNING PRINCIPLES:

The operation of the QRT will be guided by the following principles:

- **Immediate Threat Focus:** The QRT's primary mission is rapid deployment and neutralization of immediate threats to life.
- **Mutual Aid and Cooperation:** The QRT will operate on the basis of mutual aid and cooperation between the Parties.
- **Chain of Command:** During joint operations, the initial command structure will be fluid and focused on immediate action. As the incident evolves, a unified command structure will be established, generally led by the agency having primary jurisdiction over the incident, unless otherwise agreed upon by the Incident Commanders of both agencies.
- **Standard Operating Procedures:** The QRT will operate under mutually developed and agreed-upon Standard Operating Procedures (SOPs) that address team composition (utilizing available personnel), training requirements focused on rapid deployment tactics, deployment protocols, use of force guidelines, equipment standards (primarily standard duty equipment), communication procedures, and after-action review processes specific to immediate threat response.
- **Training:** Participating officers will undergo joint and individual training focused on rapid deployment tactics for immediate threat situations, including but not limited to single officer response, contact teams, and rescue groups.
- **Resource Sharing:** The Parties agree to explore opportunities for the shared use of relevant equipment and training resources to support the QRT's immediate response capabilities.
- **Accountability and Oversight:** The actions of QRT members will be subject to the policies and procedures of their respective employing agency and the laws of the State of Missouri.

COMPOSITION AND UTILIZATION OF QUICK RESPONSE TEAM (QRT) MEMBERS:

Non-Dedicated Team Structure: It is expressly understood that the Quick Response Team (QRT) is **NOT a dedicated unit** with a permanent roster or set operational shifts. Instead, the QRT's strength and readiness are derived from the commitment of both Odessa PD and Higginsville PD to train and utilize their *available sworn law enforcement officers* for rapid response to immediate threats to life.

Officer Selection and Participation:

- Each Party will identify and designate sworn law enforcement officers from their respective departments who volunteer for or are assigned to QRT training and participation.
- Selection criteria for officers participating in QRT training will be mutually agreed upon by both Chiefs of Police and may include, but are not limited to: demonstrated proficiency in basic law enforcement duties, physical fitness conducive to dynamic operations, sound judgment, emotional stability, and a commitment to collaborative response protocols.
- Officers assigned to QRT duties will be drawn from various departmental assignments (e.g., patrol, investigations, school resource officers) based on their availability during an immediate threat incident.

Training and Sustained Readiness:

- All officers identified for QRT participation must successfully complete required joint QRT training focusing specifically on immediate threat response tactics (e.g., active shooter response, contact teams, rapid casualty assessment).
- Officers must actively maintain their proficiency through regular participation in QRT-specific refresher training and departmental qualifications. Failure to meet or maintain training standards will result in removal from QRT eligibility until such standards are met.

Availability and Deployment Model:

- The deployment of the QRT will be based on the real-time availability of QRT-trained officers who are on-duty or may be quickly called out, and not engaged in higher-priority calls at the time of an immediate threat incident.
- Deployment will prioritize the fastest possible formation of response teams to neutralize the threat, emphasizing a "first responders first" approach rather than waiting for a specific team composition.
- Each department will maintain internal records of its officers who have completed and maintained QRT training.

Departmental Authority and Responsibility:

- Each Party retains full control and authority over its own personnel assigned to QRT duties, including decisions regarding employment, promotion, discipline, and regular duty assignments.
- Officers, while engaged in QRT activities, remain employees of their respective departments and are subject to the policies, procedures, rules, and regulations of their employing agency, in addition to the QRT's mutually agreed-upon Standard Operating Procedures (SOPs).

QRT Leadership and Incident Command:

- Each department will designate appropriate supervisory personnel to serve as QRT leaders during training and deployments. These leaders will ensure their departmental personnel adhere to QRT SOPs and effectively integrate into the overall incident command structure.
- During an immediate threat incident, the Incident Commander (IC) of the agency with primary jurisdiction will maintain overall command – Expressly, Odessa PD has primary control in Odessa, Missouri and Higginsville PD has primary control in Higginsville, Missouri. In the event an incident extends outside these respective jurisdictions the Chief of Police from either agency shall contact the Lafayette County Sheriff's Office. QRT elements from both agencies will operate under the direction of the IC or their designated tactical supervisor, focusing on the immediate neutralization of the threat and life preservation.

TRAINING

- The Parties will collaborate in the development and delivery of joint training exercises for the QRT, focusing on rapid deployment tactics for immediate threat situations, including but not limited to active shooter response, immediate casualty care, and unified command principles in such events.
- Individual agencies will remain responsible for ensuring their officers meet any agency-specific training requirements beyond the QRT-specific training.
- A schedule for joint training exercises will be developed and agreed upon by designated training personnel from each agency.

DEPLOYMENT AND OPERATIONS

- The deployment of the QRT will be initiated upon the notification of an immediate threat to life in either jurisdiction or a bordering area where mutual aid is requested and feasible.
- The initial responding officers will take immediate action to neutralize the threat in accordance with their training and agency policies. As additional QRT members arrive, they will integrate into a unified response under the direction of the established incident command.

- Communication will be prioritized for clear and concise information sharing during the immediate response phase.
- The use of force by QRT members will be governed by the policies and procedures of their respective employing agency and all applicable laws. The emphasis will be on the immediate neutralization of the threat.
- After any deployment, an after-action review focused on the immediate response will be conducted by designated personnel from both agencies to assess effectiveness and identify areas for improvement in rapid deployment tactics and coordination.

EQUIPMENT AND RESOURCES

Standard Duty Equipment: Participating officers will primarily utilize their standard issued duty equipment during QRT deployments. This includes, but is not limited to, duty firearms, body armor, communication devices (radios), medical kits carried by individual officers, and standard patrol vehicle equipment. The intent is to leverage readily available resources for rapid deployment.

Agency-Provided Specialized Equipment: The Parties acknowledge that individual agencies may equip their officers with specialized tools beyond standard duty gear to enhance officer safety and incident resolution during immediate threat responses. Such equipment, which may include, but is not limited to:

- **Less-Lethal Devices:** Such as conducted energy weapons (CEW), beanbag shotguns, or oleoresin capsicum (OC) spray.
- **Distraction Devices:** Used to disorient threats, when appropriate and within policy.
- **Breaching Tools:** For overcoming immediate obstacles to neutralize a threat (e.g., ram, pry tools for doors).
- **Enhanced Officer Safety Devices:** Such as ballistic shields, helmets or specialized medical trauma kits beyond standard IFAKs (Individual First Aid Kits). Any use of such specialized equipment will be strictly in accordance with the deploying officer's employing agency's policies, training, and applicable laws. Each agency is solely responsible for the procurement, maintenance, training, and certification of its personnel in the use of any such specialized equipment.

Joint Equipment and Resource Sharing:

- The Parties will identify and explore opportunities for the joint acquisition, maintenance, and shared use of equipment specifically relevant to enhancing the QRT's immediate threat response capabilities that might not be standard issue for every officer. This may include, for example, advanced communication systems for interoperability, specialized medical equipment for mass casualty incidents, or shared training aids.
- Any agreements for the joint acquisition, shared use, or cross-jurisdictional deployment of specific equipment will be documented in separate written annexes to this MOU, outlining terms of use, maintenance responsibilities, and financial

contributions, subject to budgetary constraints and applicable governmental procurement policies.

- This section specifically *excludes* the joint acquisition or sharing of equipment primarily associated with traditional, dedicated tactical unit operations (e.g., specialized armored vehicles, long-range precision rifles, or extensive surveillance equipment intended for prolonged operations), reinforcing that this QRT is not a tactical team.

Equipment Maintenance and Readiness: Each Party shall be solely responsible for the proper maintenance, calibration, and readiness of all equipment issued to its officers participating in the QRT, ensuring it meets manufacturer specifications and agency standards. Officers will regularly inspect their assigned equipment to ensure its functionality prior to and during any deployment.

Inventory and Accountability: Both agencies agree to maintain an accurate inventory of specialized equipment designated for QRT use by their respective departments and to ensure appropriate accountability for its deployment and return.

FINANCIAL RESPONSIBILITIES

- Each Party will be responsible for the salaries, benefits, and other personnel costs associated with their respective officers participating in QRT activities.
- Costs associated with joint training exercises or shared equipment will be determined and agreed upon in advance in writing.

LIABILITY AND INDEMNIFICATION

- Each Party shall be responsible for the actions of its own employees and shall, to the extent allowed by law, indemnify and hold harmless the other Party, its officers, employees, and agents from any and all claims, demands, losses, damages, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or resulting from the negligent or wrongful acts or omissions of its own employees while participating in QRT activities.

POINTS OF CONTACT

Each Party shall designate a point of contact for matters related to this MOU and QRT.

- **Higginsville Police Department:**
 - Chief of Police Tom Long
 - Assistant Chief of Police Danny Logan
 - 660-584-2104
- **Odessa Police Department:**
 - Chief of Police Josh Thompson
 - Assistant Chief of Police Leland Liese
 - 816-633-7575

GOVERNING LAW

This MOU shall be governed by and construed in accordance with the laws of the State of Missouri. Specifically, the Parties recognize and acknowledge the authority granted under, but not limited to, the following Missouri Revised Statutes (RSMo) provisions, which permit and facilitate intergovernmental cooperation and mutual aid agreements between political subdivisions:

- **Section 70.220 RSMo (Intergovernmental Cooperation Act)**
- **Section 44.090 RSMo (Statewide Mutual Aid System and Agreements)**
- **Section 44.091 RSMo (Statewide Mutual Aid System and Agreements)**
- **Section 537.600 et seq. RSMo (Missouri Tort Claims Act - Sovereign Immunity)**

The Parties understand that this MOU operates within the confines of these and other applicable Missouri statutes and any relevant case law. Should any provision of this MOU conflict with current or future Missouri law, the law shall prevail. The Parties agree to review and amend this MOU as necessary to ensure continued compliance with state law.

TERM OF AGREEMENT

The term of this Agreement shall become effective on the date of the last signature below and shall continue in full force and effect until terminated as provided herein. Either Party may terminate this MOU upon thirty (30) days written notice to the other Party. This MOU may be amended by the mutual written agreement of the Parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed the day and year first written above.

CITY OF ODESSA, MISSOURI:

By: _____ (Mayor) Date: _____

ODESSA, MISSOURI POLICE DEPARTMENT:

By: _____ (Chief of Police) Date: _____

CITY OF HIGGINSVILLE, MISSOURI:

By: _____ (Mayor) Date: _____

HIGGINSVILLE, MISSOURI POLICE DEPARTMENT:

By: _____ (Chief of Police) Date: _____



RESOLUTION NO. 2026-06

A RESOLUTION OF THE CITY OF ODESSA, MISSOURI, AUTHORIZING THE MAYOR AND CHIEF OF POLICE TO EXECUTE A MEMORANDUM OF UNDERSTANDING WITH THE CITY OF HIGGINSVILLE, MISSOURI, FOR THE ESTABLISHMENT OF A MULTIJURISDICTIONAL LAW ENFORCEMENT QUICK RESPONSE TEAM

WHEREAS, the Odessa Police Department previously participated in a multi-agency tactical response team that was disbanded in 2021, resulting in the need for a formalized framework for multijurisdictional support during high-risk, immediate-threat incidents; and

WHEREAS, incidents such as active shooter situations and armed confrontations require a rapid, coordinated law enforcement response that may exceed the capabilities of a single agency; and

WHEREAS, the City of Odessa and the City of Higginsville have developed a Memorandum of Understanding (“MOU”) establishing a Quick Response Team (QRT) to provide coordinated, immediate response to threats to life using trained, on-duty personnel from both departments; and

WHEREAS, the Board of Aldermen finds that entering into this MOU is in the best interest of the City of Odessa and will enhance public safety.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF ODESSA, MISSOURI, AS FOLLOWS:

SECTION 1. The Memorandum of Understanding between the City of Odessa, Missouri, and the City of Higginsville, Missouri, for the establishment of a multijurisdictional Law Enforcement Quick Response Team is hereby approved.

SECTION 2. The Mayor and Chief of Police are hereby authorized and directed to execute the Memorandum of Understanding and any related documents necessary to carry out the intent of this Resolution.

SECTION 4. This Resolution shall be in full force and effect from and after its passage and approval.

SECTION 5. The City Clerk is hereby authorized to correct any scriveners' errors made in amending the Resolution.

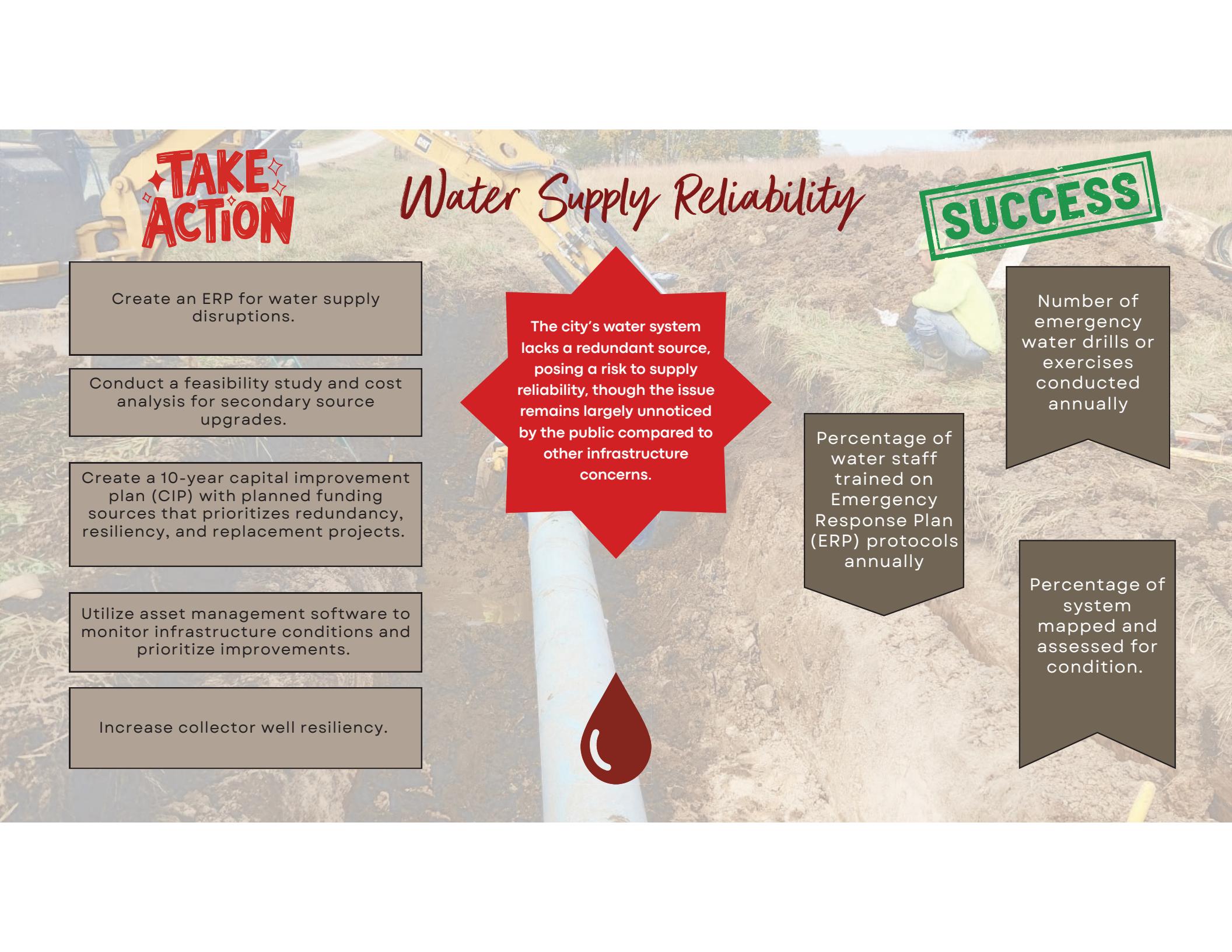
APPROVED AND PASSED by the Board of Aldermen and approved by the Mayor of the City of Odessa, Missouri, this 26TH day of January, 2026.

(SEAL)

ATTEST:

Bryan D. Barner, Mayor

Karen Findora, City Clerk



**TAKE
ACTION**

Water Supply Reliability

SUCCESS

Create an ERP for water supply disruptions.

Conduct a feasibility study and cost analysis for secondary source upgrades.

Create a 10-year capital improvement plan (CIP) with planned funding sources that prioritizes redundancy, resiliency, and replacement projects.

Utilize asset management software to monitor infrastructure conditions and prioritize improvements.

Increase collector well resiliency.

The city's water system lacks a redundant source, posing a risk to supply reliability, though the issue remains largely unnoticed by the public compared to other infrastructure concerns.

Percentage of water staff trained on Emergency Response Plan (ERP) protocols annually

Number of emergency water drills or exercises conducted annually

Percentage of system mapped and assessed for condition.