



# ***CITY OF ADRIAN***

16 East 5<sup>th</sup> Street, PO Box 246, Adrian, MO 64720-0246  
Phone: 816-297-2659 Fax: 816-297-2888

**Jeremy Bridges – North Alderman**  
**David Hummel – North Alderman**

**Matt Cunningham**  
**Mayor**

**Matt Sears – South Alderman**  
**Jeff Vick – South Alderman**

Notice is hereby given that the City of Adrian, Missouri, will conduct its regular monthly meeting at 7:00 p.m. on Monday November 13, 2023, at City Hall, 16 East 5<sup>th</sup> Street, Adrian, Missouri.

Tentative agenda of this meeting is as follows:

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. PERSONAL APPEARANCES**
- 6. DEPARTMENT REPORTS (May be submitted in writing)**
  - A. EMERGENCY MANAGEMENT
  - B. FIRE
  - C. POLICE
  - D. CITY ADMINISTRATOR
  - E. PUBLIC WORKS
  - F. WATER PLANT
  - G. PARK COMMITTEE
  - H. CITY ATTORNEY
  - I. FINANCE COMMITTEE
- 7. CONSENT AGENDA**

*The items on the CONSENT AGENDA are approved by a single action of the Board of Aldermen. If any Alderman would like to have an item removed from the CONSENT AGENDA and considered separately, they may so request.*

  - A. APPROVAL OF REGUALR COUNCIL MEETING MINUTES FOR OCTOBER
  - B. APPROVAL OF BILLS PAID IN OCTOBER
- 8. UNFINISHED BUSINESS**
  - A. CITY HALL LANDSCAPING
- 9. NEW BUSINESS**
  - A. AUDIT PRESENTATION
  - B. ORDINANCE FOR ELECTION FOR MAYOR, NORTH AND SOUTH ALDERMEN
  - C. RESOLUTION 1174 NEW ZONING CLASSIFICATION FOR RURAL ESTATE
  - D. RESOLUTION 1175 LOT SPLIT FOR 601 & 603 MAX STEVENS STREET
  - E. RESOLUTION 1176 REZONING FOR 13 EAST 3<sup>RD</sup> STREET AND 25 EAST 3<sup>RD</sup> STREET
- 10. PUBLIC COMMENTS**
- 11. MAYOR/ALDERMAN COMMUNICATION**
- 12. EXECUTIVE SESSION (CLOSED MEETING)**

The Board of Aldermen may vote to go into a closed meeting for the purposes of discussing the following:

  - A. LITIGATION MATTERS AS AUTHORIZED BY 610.021 (1) RSMo
  - B. REAL ESTATE ACQUISITION MATTERS AS AUTHORIZED BY 610.021 (2) RSMo
  - C. PERSONNEL MATTERS AS AUTHORIZED BY 610.021 (3) RSMo
  - D. OTHER MATTERS AS AUTHORIZED BY 610.021 (4-21) RSMo
- 13. ADJOURNMENT**

**Evon Hall  
City Clerk  
November 9, 2023, 11:30 a.m.**

# **Department Reports**

**D**

## Banking Comparison

MOSIP			CDs
Month	Principal	Div & Int	Prev. Int
7/31/2023	\$5,356,321.84	\$23,043.28	\$1,254.53
8/31/2023	\$5,305,295.62	\$23,973.78	\$1,254.53
9/30/2023	\$5,328,641.18	\$23,345.56	\$1,254.53
10/31/2023	\$5,301,722.35	\$24,013.39	\$1,254.53
11/30/2023			\$1,254.53
12/31/2023			\$1,254.53
1/31/2024			\$1,254.53
2/28/2024			\$1,254.53
3/30/2024			\$1,254.53
4/30/2024			\$1,254.53
5/31/2024			\$1,254.53
6/30/2024			\$1,254.53
		<b>TOTALS</b>	
		\$94,376.01	\$15,054.31

## Banking Comparison

MOSIP			CDs
Month	Principal	Div & Int	Prev. Int
12/31/2022	4,939,760.15	\$15,567.87	\$1,254.53
1/31/2023	\$4,955,327.92	\$18,313.23	\$1,254.53
2/28/2023	\$4,985,675.04	\$17,348.98	\$1,254.53
3/31/2023	\$5,015,057.91	19,735.85	\$1,254.53
4/30/2023	\$5,046,828.65	\$19,881.00	\$1,254.53
5/31/2023	\$5,066,709.65	\$21,280.11	\$1,254.53
6/30/2023	\$5,321,244.67	\$21,221.02	\$1,254.53
7/31/2023	\$5,356,321.84	\$23,043.28	\$1,254.53
8/31/2023	5,305,295.62	\$23,973.78	\$1,254.53
9/30/2023	\$5,328,641.18	\$23,345.56	\$1,254.53
10/31/2023	\$5,301,722.35	\$24,013.39	\$1,254.53
11/30/2023			\$1,254.53
		<b>TOTALS</b>	
		\$227,724.07	\$15,054.31

City of Adrian

# Composition of Cash Balances and Investments

As Of: 10/31/2023

	Net Bank Balance	Investments	Cash on Hand/ In Transit	Total
<i>Cash and Cash Items</i>				
Cash on Hand Bank	\$0.00	\$0.00	\$0.00	\$0.00
<i>Demand and Time Deposits</i>				
Adrian Bank	\$231,719.18	\$0.00	\$0.00	\$231,719.18
<i>State Investment Pool</i>				
MOSIP	\$0.00	\$5,277,708.96	\$0.00	\$5,277,708.96
	<u>\$231,719.18</u>	<u>\$5,277,708.96</u>	<u>\$0.00</u>	<u>\$5,509,428.14</u>

# Fund Status Report

**Report Selection Criteria:**

Selected Fund Type: ALL  
 Include Encumbrances? NO  
 Include Pri Yr Liabilities? NO  
 Printed in Alpha by Fund Name? NO  
 Exclude Additional Cash? NO

Fiscal Year: 2024

From Period: 1

To Period: 4

From Date: 7/1/2023

Thru Date: 10/31/2023

Option: Date Range

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>General Fund (01)</b>					
100 - General Fund	\$2,517,940.85	\$754,187.93	(\$759,396.79)	(\$149.57)	\$2,512,582.42
200 - Water-Sewer Fund	\$2,964,159.76	\$490,705.90	(\$458,169.51)	\$149.57	\$2,996,845.72
* Fund Type Total *	\$5,482,100.61	\$1,244,893.83	(\$1,217,566.30)	\$0.00	\$5,509,428.14
* Report Total *	\$5,482,100.61	\$1,244,893.83	(\$1,217,566.30)	\$0.00	\$5,509,428.14



# Revenue and Expense Report - YTD - With Budgets

City of Adrian

Exclude Encumbrance Transactions?

Year: 2024

Period: 4

From Account: 0

Selected Funds: All

To Account: 9999999999

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
<b>01</b>	<b>Revenues</b>							
	<b>REVENUES</b>							
100-01-40110	Missouri General Sales Tax	(\$185,000.00)	\$0.00	(\$129,467.53)	(\$129,467.53)	\$0.00	(\$55,532.47)	70.0%
100-01-40120	Missouri Capital Imp Sales Tax	(\$108,000.00)	\$0.00	(\$36,722.37)	(\$36,722.37)	\$0.00	(\$71,277.63)	34.0%
100-01-40130	Missouri Police Sales Tax	(\$108,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$108,000.00)	0.0%
100-01-40140	Missouri Fire Sales Tax	(\$55,000.00)	\$0.00	(\$16,862.93)	(\$16,862.93)	\$0.00	(\$38,137.07)	30.7%
100-01-40150	Missouri Transportation S Tax	(\$105,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$105,000.00)	0.0%
100-01-40160	Missouri Park Sales Tax	(\$27,000.00)	\$0.00	(\$8,431.50)	(\$8,431.50)	\$0.00	(\$18,568.50)	31.2%
100-01-40170	Missouri Gasoline Tax	(\$60,000.00)	\$0.00	(\$23,854.58)	(\$23,854.58)	\$0.00	(\$36,145.42)	39.8%
100-01-40180	Missouri Vehicle Tax	(\$30,000.00)	\$0.00	(\$6,849.15)	(\$6,849.15)	\$0.00	(\$23,150.85)	22.8%
100-01-40210	City Real Estate Tax	(\$130,000.00)	\$0.00	(\$4,984.88)	(\$4,984.88)	\$0.00	(\$125,015.12)	3.8%
100-01-40220	City Vehicle Tax	(\$7,500.00)	\$0.00	(\$629.65)	(\$629.65)	\$0.00	(\$6,870.35)	8.4%
100-01-40230	City Sur Tax	(\$20,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,000.00)	0.0%
100-01-40231	ATV/UTV Sticker	(\$200.00)	\$0.00	(\$20.00)	(\$20.00)	\$0.00	(\$180.00)	10.0%
100-01-40235	Fire Utility Fees	(\$1,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,500.00)	0.0%
100-01-40310	Franchise Fees Gas	(\$35,000.00)	\$0.00	(\$11,301.83)	(\$11,301.83)	\$0.00	(\$23,698.17)	32.3%
100-01-40320	Franchise Fees MO Public Util	(\$100,000.00)	\$0.00	(\$28,770.07)	(\$28,770.07)	\$0.00	(\$71,229.93)	28.8%
100-01-40330	Franchise Fees Telecommunicat	(\$32,000.00)	\$0.00	(\$7,811.89)	(\$7,811.89)	\$0.00	(\$24,188.11)	24.4%
100-01-40340	Franchise Fees Cable	(\$1,500.00)	\$0.00	(\$703.89)	(\$703.89)	\$0.00	(\$796.11)	46.9%
100-01-40400	Donations	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	0.0%
100-01-40600	Sales Tax Collected	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	0.0%
100-01-40700	Sales & Reimbursements	(\$1,000.00)	\$0.00	(\$357.16)	(\$357.16)	\$0.00	(\$642.84)	35.7%
100-01-40900	Interest Income	(\$80,000.00)	\$0.00	(\$91,632.72)	(\$91,632.72)	\$0.00	\$11,632.72	114.5%
100-01-41100	Building Permits	(\$1,000.00)	\$0.00	(\$981.36)	(\$981.36)	\$0.00	(\$18.64)	98.1%
100-01-41110	Occupational Licenses	(\$1,000.00)	\$0.00	(\$450.00)	(\$450.00)	\$0.00	(\$550.00)	45.0%
100-01-41320	Pasture Rent	(\$4,667.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,667.00)	0.0%
100-01-41330	Hay Ground Rent	(\$1,333.00)	\$0.00	(\$3,000.00)	(\$3,000.00)	\$0.00	\$1,667.00	225.1%
100-01-42020	Police Fines NonTraffic	(\$5,000.00)	\$0.00	(\$1,996.50)	(\$1,996.50)	\$0.00	(\$3,003.50)	39.9%
100-01-42024	SRO Reimbursement	(\$35,000.00)	\$0.00	(\$4,994.65)	(\$4,994.65)	\$0.00	(\$30,005.35)	14.3%
100-01-42025	Police Reports	\$0.00	\$0.00	(\$3.00)	(\$3.00)	\$0.00	\$3.00	0.0%
100-01-42026	Project Reimbursement	(\$1,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	0.0%
100-01-42800	Animal Licenses	(\$200.00)	\$0.00	(\$5.00)	(\$5.00)	\$0.00	(\$195.00)	2.5%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
01	Revenues							
100-01-46000	Solid Waste Receipts	(\$125,000.00)	\$19.55	(\$48,931.32)	(\$48,911.77)	\$0.00	(\$76,088.23)	39.1%
100-01-49200	Transfers From Savings	(\$441,274.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$441,274.00)	0.0%
100-01-49202	Street Cut Bond	\$0.00	\$0.00	(\$200.00)	(\$200.00)	\$0.00	\$200.00	0.0%
100-01-49999	Other Income	(\$20,000.00)	\$0.00	(\$26,678.19)	(\$26,678.19)	\$0.00	\$6,678.19	133.4%
	<b>SUBTOTAL REVENUES - DEPARTMENT 01:</b>	<b>(\$1,723,174.00)</b>	<b>\$19.55</b>	<b>(\$455,640.17)</b>	<b>(\$455,620.62)</b>	<b>\$0.00</b>	<b>(\$1,267,553.38)</b>	<b>26.4%</b>
	<b>TOTAL REVENUES for DEPARTMENT: 01 :</b>	<b>(\$1,723,174.00)</b>	<b>\$19.55</b>	<b>(\$455,640.17)</b>	<b>(\$455,620.62)</b>	<b>\$0.00</b>	<b>(\$1,267,553.38)</b>	<b>26.4%</b>
	<b>TOTAL EXPENDITURES for DEPARTMENT: 01 :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>10</b>	<b>Admin - General</b>							
	<b>REVENUES</b>							
100-10-42026	Project Reimbursement	\$0.00	\$0.00	(\$7,500.00)	(\$7,500.00)	\$0.00	\$7,500.00	0.0%
	<b>SUBTOTAL REVENUES - DEPARTMENT 10:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$7,500.00)</b>	<b>(\$7,500.00)</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>0.0%</b>
	<b>EXPENDITURES</b>							
100-10-55010	Salaries	\$131,240.00	\$61,463.46	\$0.00	\$61,463.46	\$0.00	\$69,776.54	46.8%
100-10-55030	Payroll Taxes	\$25,000.00	\$4,683.55	\$0.00	\$4,683.55	\$0.00	\$20,316.45	18.7%
100-10-55040	Other Employee Benefits	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	0.0%
100-10-55050	Health Reimbursement Account	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.0%
100-10-55060	Retirement	\$24,891.00	\$6,106.60	\$0.00	\$6,106.60	\$0.00	\$18,784.40	24.5%
100-10-55070	Health	\$24,624.00	\$7,846.34	\$0.00	\$7,846.34	\$0.00	\$16,777.66	31.9%
100-10-55080	Dental	\$1,000.00	\$675.56	\$0.00	\$675.56	\$0.00	\$324.44	67.6%
100-10-55090	Life	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.0%
100-10-55100	Disability	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	0.0%
100-10-55110	Vision	\$300.00	\$163.42	\$0.00	\$163.42	\$0.00	\$136.58	54.5%
100-10-55120	Uniforms	\$500.00	\$249.04	\$0.00	\$249.04	\$0.00	\$250.96	49.8%
100-10-60010	Advertising	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
100-10-60210	Equipment Lease / Purchase	\$30,000.00	\$3,364.42	\$0.00	\$3,364.42	\$0.00	\$26,635.58	11.2%
100-10-60220	Capital Expenditures	\$15,000.00	\$28,125.94	\$0.00	\$28,125.94	\$0.00	(\$13,125.94)	187.5%
100-10-60610	Dues & Subscriptions	\$2,500.00	\$7,185.65	\$0.00	\$7,185.65	\$0.00	(\$4,685.65)	287.4%
100-10-61010	Insurance - Auto	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
100-10-61030	Insurance - Liability	\$6,682.00	\$543.03	\$0.00	\$543.03	\$0.00	\$6,138.97	8.1%
100-10-61040	Insurance - Property	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.0%
100-10-61050	Insurance - Workers Comp	\$4,500.00	\$3,556.00	\$0.00	\$3,556.00	\$0.00	\$944.00	79.0%
100-10-62051	Miscellaneous Expense	\$1,500.00	\$334.00	\$0.00	\$334.00	\$0.00	\$1,166.00	22.3%
100-10-62410	Licenses & Permits	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	0.0%
100-10-62610	Postage & Printing	\$1,000.00	\$407.55	\$0.00	\$407.55	\$0.00	\$592.45	40.8%
100-10-63010	Prof Fees - Accounting	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
<b>10</b>	<b>Admin - General</b>							
100-10-63090	Prof Fees - Election	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
100-10-63130	Prof Fees - Legal	\$15,000.00	\$8,404.50	\$0.00	\$8,404.50	\$0.00	\$6,595.50	56.0%
100-10-64010	Repair & Maint - Auto	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
100-10-64020	Repair & Maint - Building/Land	\$2,000.00	\$556.77	\$0.00	\$556.77	\$0.00	\$1,443.23	27.8%
100-10-64030	Repair & Maint - Equipment	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.0%
100-10-65010	Seminars & Training	\$5,000.00	\$726.97	\$0.00	\$726.97	\$0.00	\$4,273.03	14.5%
100-10-66020	Supplies - General	\$2,000.00	\$1,215.46	\$0.00	\$1,215.46	\$0.00	\$784.54	60.8%
100-10-66030	Supplies - Office	\$2,000.00	\$741.35	\$0.00	\$741.35	\$0.00	\$1,258.65	37.1%
100-10-67010	Telephone	\$3,000.00	\$665.79	\$0.00	\$665.79	\$0.00	\$2,334.21	22.2%
100-10-67020	Telephone - Cell	\$0.00	\$136.11	\$0.00	\$136.11	\$0.00	(\$136.11)	0.0%
100-10-67030	Internet	\$700.00	\$725.65	\$0.00	\$725.65	\$0.00	(\$25.65)	103.7%
100-10-68010	Utilities - Electric	\$1,000.00	\$222.51	\$0.00	\$222.51	\$0.00	\$777.49	22.3%
100-10-68020	Utilities - Gas	\$2,500.00	\$144.21	\$0.00	\$144.21	\$0.00	\$2,355.79	5.8%
100-10-68030	Utilities - Trash Removal	\$5,000.00	\$13,818.05	\$0.00	\$13,818.05	\$0.00	(\$8,818.05)	276.4%
100-10-68510	Vehicle Operating Exp - Fuel	\$0.00	\$72.95	\$0.00	\$72.95	\$0.00	(\$72.95)	0.0%
100-10-68520	Vehicle Operating Exp-Mileage	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 10:</b>		<b>\$415,737.00</b>	<b>\$152,134.88</b>	<b>\$0.00</b>	<b>\$152,134.88</b>	<b>\$0.00</b>	<b>\$263,602.12</b>	<b>36.6%</b>
<b>TOTAL REVENUES for DEPARTMENT: 10 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$7,500.00)</b>	<b>(\$7,500.00)</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 10 :</b>		<b>\$415,737.00</b>	<b>\$152,134.88</b>	<b>\$0.00</b>	<b>\$152,134.88</b>	<b>\$0.00</b>	<b>\$263,602.12</b>	<b>36.6%</b>
<b>20</b>	<b>Police</b>							
<b>EXPENDITURES</b>								
100-20-55010	Salaries	\$207,000.00	\$73,548.04	\$0.00	\$73,548.04	\$0.00	\$133,451.96	35.5%
100-20-55030	Payroll Taxes	\$17,000.00	\$5,532.84	\$0.00	\$5,532.84	\$0.00	\$11,467.16	32.5%
100-20-55050	Health Reimbursement Account	\$4,000.00	\$612.16	\$0.00	\$612.16	\$0.00	\$3,387.84	15.3%
100-20-55060	Retirement	\$21,535.00	\$7,819.85	\$0.00	\$7,819.85	\$0.00	\$13,715.15	36.3%
100-20-55070	Health	\$54,724.00	\$18,925.36	\$0.00	\$18,925.36	\$0.00	\$35,798.64	34.6%
100-20-55080	Dental	\$3,000.00	\$1,327.60	\$0.00	\$1,327.60	\$0.00	\$1,672.40	44.3%
100-20-55090	Life	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.0%
100-20-55100	Disability	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
100-20-55110	Vision	\$600.00	\$321.20	\$0.00	\$321.20	\$0.00	\$278.80	53.5%
100-20-55120	Uniforms	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
100-20-60010	Advertising	\$400.00	\$148.86	\$0.00	\$148.86	\$0.00	\$251.14	37.2%
100-20-60210	Equipment Lease / Purchase	\$8,500.00	\$4,263.64	\$0.00	\$4,263.64	\$0.00	\$4,236.36	50.2%
100-20-60220	Capital Expenditures	\$0.00	\$3,500.00	(\$1,750.00)	\$1,750.00	\$0.00	(\$1,750.00)	0.0%
100-20-60610	Dues & Subscriptions	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.0%
100-20-61010	Insurance - Auto	\$5,500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$5,000.00	9.1%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
<b>20</b>	<b>Police</b>							
100-20-61030	Insurance - Liability	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,500.00	0.0%
100-20-61050	Insurance - Workers Comp	\$5,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,900.00	0.0%
100-20-62410	Licenses & Permits	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
100-20-62610	Postage & Printing	\$500.00	\$9.15	\$0.00	\$9.15	\$0.00	\$490.85	1.8%
100-20-63010	Prof Fees - Accounting	\$9,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$8,000.00	11.1%
100-20-63030	Prof Fees - Bank Fees	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.0%
100-20-63040	Boarding & Disposal	\$500.00	\$129.92	\$0.00	\$129.92	\$0.00	\$370.08	26.0%
100-20-63070	Prof Fees - Dispatching	\$7,200.00	\$471.64	\$0.00	\$471.64	\$0.00	\$6,728.36	6.6%
100-20-63130	Prof Fees - Legal	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
100-20-64010	Repair & Maint - Auto	\$8,000.00	\$5,146.50	\$0.00	\$5,146.50	\$0.00	\$2,853.50	64.3%
100-20-64030	Repair & Maint - Equipment	\$1,000.00	\$120.69	\$0.00	\$120.69	\$0.00	\$879.31	12.1%
100-20-65010	Seminars & Training	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.0%
100-20-66020	Supplies - General	\$100.00	\$479.73	\$0.00	\$479.73	\$0.00	(\$379.73)	479.7%
100-20-66030	Supplies - Office	\$1,000.00	\$650.21	\$0.00	\$650.21	\$0.00	\$349.79	65.0%
100-20-66040	Animal Control Expense	\$0.00	\$0.00	(\$1,000.00)	(\$1,000.00)	\$0.00	\$1,000.00	0.0%
100-20-67010	Telephone	\$1,600.00	\$158.30	\$0.00	\$158.30	\$0.00	\$1,441.70	9.9%
100-20-67020	Telephone - Cell	\$800.00	\$205.63	\$0.00	\$205.63	\$0.00	\$594.37	25.7%
100-20-68510	Vehicle Operating Exp - Fuel	\$17,000.00	\$5,679.03	\$0.00	\$5,679.03	\$0.00	\$11,320.97	33.4%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 20:</b>		<b>\$394,259.00</b>	<b>\$130,550.35</b>	<b>(\$2,750.00)</b>	<b>\$127,800.35</b>	<b>\$0.00</b>	<b>\$266,458.65</b>	<b>32.4%</b>
<b>TOTAL REVENUES for DEPARTMENT: 20 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 20 :</b>		<b>\$394,259.00</b>	<b>\$130,550.35</b>	<b>(\$2,750.00)</b>	<b>\$127,800.35</b>	<b>\$0.00</b>	<b>\$266,458.65</b>	<b>32.4%</b>
<b>30</b>	<b>Fire</b>							
<b>EXPENDITURES</b>								
100-30-55010	Salaries	\$3,600.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$2,400.00	33.3%
100-30-55030	Payroll Taxes	\$200.00	\$91.80	\$0.00	\$91.80	\$0.00	\$108.20	45.9%
100-30-60220	Capital Expenditures	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.0%
100-30-60610	Dues & Subscriptions	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	0.0%
100-30-61010	Insurance - Auto	\$2,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00	0.0%
100-30-61020	Insurance - Inland Marine	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00	0.0%
100-30-61030	Insurance - Liability	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.0%
100-30-61040	Insurance - Property	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0.0%
100-30-61050	Insurance - Workers Comp	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	0.0%
100-30-62051	Miscellaneous Expense	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.0%
100-30-63070	Prof Fees - Dispatching	\$14,400.00	\$4,153.56	\$0.00	\$4,153.56	\$0.00	\$10,246.44	28.8%
100-30-64010	Repair & Maint - Auto	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.0%
100-30-64020	Repair & Maint - Building/Land	\$1,000.00	\$292.25	\$0.00	\$292.25	\$0.00	\$707.75	29.2%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
<b>30</b>	<b>Fire</b>							
100-30-64030	Repair & Maint - Equipment	\$10,000.00	\$1,733.97	(\$72.97)	\$1,661.00	\$0.00	\$8,339.00	16.6%
100-30-65010	Seminars & Training	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
100-30-66020	Supplies - General	\$1,000.00	\$281.60	\$0.00	\$281.60	\$0.00	\$718.40	28.2%
100-30-66030	Supplies - Office	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
100-30-67010	Telephone	\$550.00	\$573.65	\$0.00	\$573.65	\$0.00	(\$23.65)	104.3%
100-30-67030	Internet	\$430.00	\$340.45	\$0.00	\$340.45	\$0.00	\$89.55	79.2%
100-30-68010	Utilities - Electric	\$2,000.00	\$962.75	\$0.00	\$962.75	\$0.00	\$1,037.25	48.1%
100-30-68020	Utilities - Gas	\$1,200.00	\$56.82	\$0.00	\$56.82	\$0.00	\$1,143.18	4.7%
100-30-68510	Vehicle Operating Exp - Fuel	\$3,000.00	\$693.65	\$0.00	\$693.65	\$0.00	\$2,306.35	23.1%
	<b>SUBTOTAL EXPENDITURES - DEPARTMENT 30:</b>	<b>\$76,780.00</b>	<b>\$10,380.50</b>	<b>(\$72.97)</b>	<b>\$10,307.53</b>	<b>\$0.00</b>	<b>\$66,472.47</b>	<b>13.4%</b>
	<b>TOTAL REVENUES for DEPARTMENT: 30 :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	<b>TOTAL EXPENDITURES for DEPARTMENT: 30 :</b>	<b>\$76,780.00</b>	<b>\$10,380.50</b>	<b>(\$72.97)</b>	<b>\$10,307.53</b>	<b>\$0.00</b>	<b>\$66,472.47</b>	<b>13.4%</b>
<b>35</b>	<b>Emergency Management</b>							
	<b>EXPENDITURES</b>							
100-35-60220	Capital Expenditures	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
100-35-65010	Professional Development	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
100-35-66020	Supplies - General	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
	<b>SUBTOTAL EXPENDITURES - DEPARTMENT 35:</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>0.0%</b>
	<b>TOTAL REVENUES for DEPARTMENT: 35 :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
	<b>TOTAL EXPENDITURES for DEPARTMENT: 35 :</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>0.0%</b>
<b>40</b>	<b>Street</b>							
	<b>EXPENDITURES</b>							
100-40-55010	Salaries	\$84,000.00	\$22,266.75	\$0.00	\$22,266.75	\$0.00	\$61,733.25	26.5%
100-40-55030	Payroll Taxes	\$6,000.00	\$1,676.87	\$0.00	\$1,676.87	\$0.00	\$4,323.13	27.9%
100-40-55050	Health Reimbursement Account	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
100-40-55060	Retirement	\$0.00	\$1,509.57	\$0.00	\$1,509.57	\$0.00	(\$1,509.57)	0.0%
100-40-55070	Health	\$21,888.00	\$7,525.84	\$0.00	\$7,525.84	\$0.00	\$14,362.16	34.4%
100-40-55080	Dental	\$800.00	\$529.32	\$0.00	\$529.32	\$0.00	\$270.68	66.2%
100-40-55090	Life	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	0.0%
100-40-55100	Disability	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0.0%
100-40-55110	Vision	\$250.00	\$128.06	\$0.00	\$128.06	\$0.00	\$121.94	51.2%
100-40-55120	Uniforms	\$3,500.00	\$716.50	\$0.00	\$716.50	\$0.00	\$2,783.50	20.5%
100-40-60210	Equipment Lease / Purchase	\$0.00	\$5,958.99	\$0.00	\$5,958.99	\$0.00	(\$5,958.99)	0.0%
100-40-60220	Capital Expenditures	\$100,000.00	\$2,456.55	\$0.00	\$2,456.55	\$0.00	\$97,543.45	2.5%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
<b>40</b>	<b>Street</b>							
100-40-60610	Dues & Subscriptions	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	0.0%
100-40-61010	Insurance - Auto	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
100-40-61020	Insurance - Inland Marine	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
100-40-61030	Insurance - Liability	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0.0%
100-40-61040	Insurance - Property	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.00	0.0%
100-40-61050	Insurance - Workers Comp	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	0.0%
100-40-62610	Postage & Printing	\$100.00	\$6.30	\$0.00	\$6.30	\$0.00	\$93.70	6.3%
100-40-63010	Prof Fees - Accounting	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
100-40-63130	Prof Fees - Legal	\$2,200.00	\$19.00	\$0.00	\$19.00	\$0.00	\$2,181.00	0.9%
100-40-64010	Repair & Maint - Auto	\$10,000.00	\$605.90	\$0.00	\$605.90	\$0.00	\$9,394.10	6.1%
100-40-64020	Repair & Maint - Building/Land	\$7,500.00	\$1,225.00	\$0.00	\$1,225.00	\$0.00	\$6,275.00	16.3%
100-40-64030	Repair & Maint - Equipment	\$5,000.00	\$2,997.15	\$0.00	\$2,997.15	\$0.00	\$2,002.85	59.9%
100-40-64050	Repair & Maint - Street Cap Im	\$200,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$197,000.00	1.5%
100-40-64060	Repair & Maint - Streets	\$200,000.00	\$25,470.36	\$0.00	\$25,470.36	\$0.00	\$174,529.64	12.7%
100-40-64090	Street Cut Bond Refund	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00	(\$1,800.00)	0.0%
100-40-65010	Professional Development	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
100-40-66020	Supplies - General	\$500.00	\$1,220.15	\$0.00	\$1,220.15	\$0.00	(\$720.15)	244.0%
100-40-67020	Telephone - Cell	\$1,600.00	\$319.80	\$0.00	\$319.80	\$0.00	\$1,280.20	20.0%
100-40-67030	Internet	\$0.00	\$233.27	\$0.00	\$233.27	\$0.00	(\$233.27)	0.0%
100-40-68010	Utilities - Electric	\$30,000.00	\$10,740.16	\$0.00	\$10,740.16	\$0.00	\$19,259.84	35.8%
100-40-68020	Utilities - Gas	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
100-40-68510	Vehicle Operating Exp - Fuel	\$10,000.00	\$2,600.44	\$0.00	\$2,600.44	\$0.00	\$7,399.56	26.0%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 40:</b>		<b>\$719,198.00</b>	<b>\$93,005.98</b>	<b>\$0.00</b>	<b>\$93,005.98</b>	<b>\$0.00</b>	<b>\$626,192.02</b>	<b>12.9%</b>
<b>TOTAL REVENUES for DEPARTMENT: 40 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 40 :</b>		<b>\$719,198.00</b>	<b>\$93,005.98</b>	<b>\$0.00</b>	<b>\$93,005.98</b>	<b>\$0.00</b>	<b>\$626,192.02</b>	<b>12.9%</b>
<b>50</b>	<b>Park</b>							
<b>EXPENDITURES</b>								
100-50-55010	Salaries	\$4,500.00	\$4,081.66	\$0.00	\$4,081.66	\$0.00	\$418.34	90.7%
100-50-55030	Payroll Taxes	\$300.00	\$310.36	\$0.00	\$310.36	\$0.00	(\$10.36)	103.5%
100-50-55060	Retirement	\$100.00	\$168.59	\$0.00	\$168.59	\$0.00	(\$68.59)	168.6%
100-50-60220	Capital Expenditures	\$0.00	\$27,880.61	\$0.00	\$27,880.61	\$0.00	(\$27,880.61)	0.0%
100-50-60610	Dues & Subscriptions	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0.0%
100-50-61030	Insurance - Liability	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
100-50-61040	Insurance - Property	\$3,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700.00	0.0%
100-50-61050	Insurance - Workers Comp	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.0%
100-50-62610	Postage & Printing	\$250.00	\$3.15	\$0.00	\$3.15	\$0.00	\$246.85	1.3%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>100</b>	<b>General Fund</b>							
50	Park							
100-50-64020	Repair & Maint - Building/Land	\$5,000.00	\$3,873.09	\$0.00	\$3,873.09	\$0.00	\$1,126.91	77.5%
100-50-64040	Repair & Maint - Park Mowing	\$15,000.00	\$6,863.87	\$0.00	\$6,863.87	\$0.00	\$8,136.13	45.8%
100-50-68010	Utilities - Electric	\$10,000.00	\$3,694.14	\$0.00	\$3,694.14	\$0.00	\$6,305.86	36.9%
100-50-68040	Utilities - Water	\$700.00	\$225.55	\$0.00	\$225.55	\$0.00	\$474.45	32.2%
100-50-68510	Vehicle Operating Exp - Fuel	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0.0%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 50:</b>		<b>\$40,700.00</b>	<b>\$47,101.02</b>	<b>\$0.00</b>	<b>\$47,101.02</b>	<b>\$0.00</b>	<b>(\$6,401.02)</b>	<b>115.7%</b>
<b>TOTAL REVENUES for DEPARTMENT: 50 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 50 :</b>		<b>\$40,700.00</b>	<b>\$47,101.02</b>	<b>\$0.00</b>	<b>\$47,101.02</b>	<b>\$0.00</b>	<b>(\$6,401.02)</b>	<b>115.7%</b>
60	Solid Waste							
<b>EXPENDITURES</b>								
100-60-68030	Utilities - Trash Removal	\$125,000.00	\$36,011.10	\$0.00	\$36,011.10	\$0.00	\$88,988.90	28.8%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 60:</b>		<b>\$125,000.00</b>	<b>\$36,011.10</b>	<b>\$0.00</b>	<b>\$36,011.10</b>	<b>\$0.00</b>	<b>\$88,988.90</b>	<b>28.8%</b>
<b>TOTAL REVENUES for DEPARTMENT: 60 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 60 :</b>		<b>\$125,000.00</b>	<b>\$36,011.10</b>	<b>\$0.00</b>	<b>\$36,011.10</b>	<b>\$0.00</b>	<b>\$88,988.90</b>	<b>28.8%</b>
65	Library							
<b>EXPENDITURES</b>								
100-65-69100	Tax Collection Transfer	\$28,000.00	\$1,024.92	\$0.00	\$1,024.92	\$0.00	\$26,975.08	3.7%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 65:</b>		<b>\$28,000.00</b>	<b>\$1,024.92</b>	<b>\$0.00</b>	<b>\$1,024.92</b>	<b>\$0.00</b>	<b>\$26,975.08</b>	<b>3.7%</b>
<b>TOTAL REVENUES for DEPARTMENT: 65 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 65 :</b>		<b>\$28,000.00</b>	<b>\$1,024.92</b>	<b>\$0.00</b>	<b>\$1,024.92</b>	<b>\$0.00</b>	<b>\$26,975.08</b>	<b>3.7%</b>
<b>TOTAL REVENUES for FUND: 100 :</b>		<b>(\$1,723,174.00)</b>	<b>\$19.55</b>	<b>(\$463,140.17)</b>	<b>(\$463,120.62)</b>	<b>\$0.00</b>	<b>(\$1,260,053.38)</b>	<b>26.9%</b>
<b>TOTAL EXPENDITURES for FUND: 100 :</b>		<b>\$1,803,174.00</b>	<b>\$470,208.75</b>	<b>(\$2,822.97)</b>	<b>\$467,385.78</b>	<b>\$0.00</b>	<b>\$1,335,788.22</b>	<b>25.9%</b>

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>200</b>	<b><u>Water-Sewer Fund</u></b>							
<b>01</b>	<b><u>Revenues</u></b>							
	<b>REVENUES</b>							
200-01-40600	Sales Tax Collected	(\$9,600.00)	\$3.97	(\$3,346.46)	(\$3,342.49)	\$0.00	(\$6,257.51)	34.8%
200-01-40900	Interest Income	(\$80,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$80,000.00)	0.0%
200-01-47000	Meter Deposits	(\$10,000.00)	\$3,920.00	(\$5,100.00)	(\$1,180.00)	\$0.00	(\$8,820.00)	11.8%
200-01-47210	Water Usage	(\$590,000.00)	\$130.90	(\$209,022.62)	(\$208,891.72)	\$0.00	(\$381,108.28)	35.4%
200-01-47220	Water Penalty	(\$18,000.00)	\$0.00	(\$3,770.15)	(\$3,770.15)	\$0.00	(\$14,229.85)	20.9%
200-01-47221	Water Connection Permit	(\$3,000.00)	\$0.00	(\$1,500.00)	(\$1,500.00)	\$0.00	(\$1,500.00)	50.0%
200-01-47240	Water Primacy	(\$4,500.00)	\$78.60	(\$4,131.96)	(\$4,053.36)	\$0.00	(\$446.64)	90.1%
200-01-47250	Water Reconnects	(\$2,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,000.00)	0.0%
200-01-47310	PWSD #5 Water Usage	(\$305,000.00)	\$0.00	(\$123,762.55)	(\$123,762.55)	\$0.00	(\$181,237.45)	40.6%
200-01-47315	PWSD #5 Debt Service	(\$190,000.00)	\$0.00	(\$74,332.24)	(\$74,332.24)	\$0.00	(\$115,667.76)	39.1%
200-01-47330	PWSD #5 Depreciation	(\$16,500.00)	\$0.00	(\$5,496.00)	(\$5,496.00)	\$0.00	(\$11,004.00)	33.3%
200-01-47340	PWSD #5 Wheeling	(\$6,000.00)	\$0.00	(\$2,475.25)	(\$2,475.25)	\$0.00	(\$3,524.75)	41.3%
200-01-48100	Sewer Usage	(\$130,000.00)	\$21.99	(\$48,854.40)	(\$48,832.41)	\$0.00	(\$81,167.59)	37.6%
200-01-48101	Sewer Connection Permit	(\$750.00)	\$0.00	(\$750.00)	(\$750.00)	\$0.00	\$0.00	100.0%
200-01-48102	Sewer Tap Fees	(\$100.00)	\$0.00	(\$50.00)	(\$50.00)	\$0.00	(\$50.00)	50.0%
200-01-48110	Sewer Primacy	(\$800.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$800.00)	0.0%
200-01-49200	Transfers From Savings	(\$360,972.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$360,972.00)	0.0%
200-01-49201	Bulk Water Sales	(\$500.00)	\$0.00	(\$998.00)	(\$998.00)	\$0.00	\$498.00	199.6%
200-01-49999	Other Income	\$0.00	\$0.00	(\$460.00)	(\$460.00)	\$0.00	\$460.00	0.0%
	<b>SUBTOTAL REVENUES - DEPARTMENT 01:</b>	<b>(\$1,727,722.00)</b>	<b>\$4,155.46</b>	<b>(\$484,049.63)</b>	<b>(\$479,894.17)</b>	<b>\$0.00</b>	<b>(\$1,247,827.83)</b>	<b>27.8%</b>
	<b>TOTAL REVENUES for DEPARTMENT: 01 :</b>	<b>(\$1,727,722.00)</b>	<b>\$4,155.46</b>	<b>(\$484,049.63)</b>	<b>(\$479,894.17)</b>	<b>\$0.00</b>	<b>(\$1,247,827.83)</b>	<b>27.8%</b>
	<b>TOTAL EXPENDITURES for DEPARTMENT: 01 :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>70</b>	<b><u>Water</u></b>							
	<b>EXPENDITURES</b>							
200-70-55010	Salaries	\$87,160.00	\$16,835.72	\$0.00	\$16,835.72	\$0.00	\$70,324.28	19.3%
200-70-55030	Payroll Taxes	\$6,500.00	\$1,263.75	\$0.00	\$1,263.75	\$0.00	\$5,236.25	19.4%
200-70-55050	Health Reimbursement Account	\$3,000.00	\$718.06	\$0.00	\$718.06	\$0.00	\$2,281.94	23.9%
200-70-55060	Retirement	\$12,446.00	\$1,526.63	\$0.00	\$1,526.63	\$0.00	\$10,919.37	12.3%
200-70-55070	Health	\$27,432.00	\$3,829.82	\$0.00	\$3,829.82	\$0.00	\$23,602.18	14.0%
200-70-55080	Dental	\$1,300.00	\$269.60	\$0.00	\$269.60	\$0.00	\$1,030.40	20.7%
200-70-55090	Life	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	0.0%
200-70-55100	Disability	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00	0.0%
200-70-55110	Vision	\$400.00	\$65.25	\$0.00	\$65.25	\$0.00	\$334.75	16.3%
200-70-55120	Uniforms	\$2,000.00	\$835.31	\$0.00	\$835.31	\$0.00	\$1,164.69	41.8%
200-70-57000	Meter Deposit Refunds	\$3,500.00	\$1,016.42	(\$27.96)	\$988.46	\$0.00	\$2,511.54	28.2%



Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>200</b>	<b><u>Water-Sewer Fund</u></b>							
70	<b><u>Water</u></b>							
200-70-60210	Equipment Lease / Purchase	\$10,000.00	\$22,083.52	\$0.00	\$22,083.52	\$0.00	(\$12,083.52)	220.8%
200-70-60220	Capital Expenditures	\$20,000.00	\$3,960.00	\$0.00	\$3,960.00	\$0.00	\$16,040.00	19.8%
200-70-60240	Online Water Payment Expense	\$20,000.00	\$614.18	\$0.00	\$614.18	\$0.00	\$19,385.82	3.1%
200-70-60610	Dues & Subscriptions	\$2,500.00	\$102.50	\$0.00	\$102.50	\$0.00	\$2,397.50	4.1%
200-70-61010	Insurance - Auto	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
200-70-61020	Insurance - Inland Marine	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.0%
200-70-61030	Insurance - Liability	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.0%
200-70-61040	Insurance - Property	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.0%
200-70-61050	Insurance - Workers Comp	\$2,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0.0%
200-70-62051	Miscellaneous Expense	\$500.00	\$7.50	\$0.00	\$7.50	\$0.00	\$492.50	1.5%
200-70-62610	Postage & Printing	\$4,000.00	\$1,854.83	\$0.00	\$1,854.83	\$0.00	\$2,145.17	46.4%
200-70-63010	Prof Fees - Accounting	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
200-70-63150	Prof Fees - Primacy	\$4,500.00	\$4,067.61	\$0.00	\$4,067.61	\$0.00	\$432.39	90.4%
200-70-63160	Prof Fees - Sales Tax	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	0.0%
200-70-64010	Repair & Maint - Auto	\$1,000.00	\$589.77	\$0.00	\$589.77	\$0.00	\$410.23	59.0%
200-70-64020	Repair & Maint - Building/Land	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.0%
200-70-64030	Repair & Maint - Equipment	\$25,000.00	\$459.98	\$0.00	\$459.98	\$0.00	\$24,540.02	1.8%
200-70-64070	Repair & Maint - Water Lines	\$55,000.00	\$14,667.79	(\$5,910.03)	\$8,757.76	\$0.00	\$46,242.24	15.9%
200-70-64080	Repair & Maint - Sewer Lines	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
200-70-65010	Seminars & Training	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.0%
200-70-66020	Supplies - General	\$300.00	\$184.62	\$0.00	\$184.62	\$0.00	\$115.38	61.5%
200-70-66030	Supplies - Office	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	0.0%
200-70-67020	Telephone - Cell	\$1,500.00	\$423.60	\$0.00	\$423.60	\$0.00	\$1,076.40	28.2%
200-70-68010	Utilities - Electric	\$700.00	\$224.13	\$0.00	\$224.13	\$0.00	\$475.87	32.0%
200-70-68510	Vehicle Operating Exp - Fuel	\$3,000.00	\$2,191.91	\$0.00	\$2,191.91	\$0.00	\$808.09	73.1%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 70:</b>		<b>\$349,388.00</b>	<b>\$77,792.50</b>	<b>(\$5,937.99)</b>	<b>\$71,854.51</b>	<b>\$0.00</b>	<b>\$277,533.49</b>	<b>20.6%</b>
<b>TOTAL REVENUES for DEPARTMENT: 70 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 70 :</b>		<b>\$349,388.00</b>	<b>\$77,792.50</b>	<b>(\$5,937.99)</b>	<b>\$71,854.51</b>	<b>\$0.00</b>	<b>\$277,533.49</b>	<b>20.6%</b>
71	<b><u>Water Production</u></b>							
<b>REVENUES</b>								
200-71-40900	Interest Income	(\$64,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$64,000.00)	0.0%
<b>SUBTOTAL REVENUES - DEPARTMENT 71:</b>		<b>(\$64,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$64,000.00)</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
200-71-55010	Salaries	\$190,000.00	\$62,196.34	\$0.00	\$62,196.34	\$0.00	\$127,803.66	32.7%
200-71-55030	Payroll Taxes	\$15,000.00	\$4,690.34	\$0.00	\$4,690.34	\$0.00	\$10,309.66	31.3%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>200</b>	<b><u>Water-Sewer Fund</u></b>							
71	<b><u>Water Production</u></b>							
200-71-55050	Health Reimbursement Account	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.0%
200-71-55060	Retirement	\$12,446.00	\$6,369.95	\$0.00	\$6,369.95	\$0.00	\$6,076.05	51.2%
200-71-55070	Health	\$21,888.00	\$9,284.19	\$0.00	\$9,284.19	\$0.00	\$12,603.81	42.4%
200-71-55080	Dental	\$1,500.00	\$649.68	\$0.00	\$649.68	\$0.00	\$850.32	43.3%
200-71-55090	Life	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0.0%
200-71-55100	Disability	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	0.0%
200-71-55110	Vision	\$350.00	\$157.19	\$0.00	\$157.19	\$0.00	\$192.81	44.9%
200-71-55120	Uniforms	\$2,000.00	\$1,225.96	\$0.00	\$1,225.96	\$0.00	\$774.04	61.3%
200-71-60120	Bond Payments Water Plant 200	\$231,000.00	\$113,744.73	\$0.00	\$113,744.73	\$0.00	\$117,255.27	49.2%
200-71-60130	Bond Payments Water Main 200	\$28,500.00	\$1,027.63	\$0.00	\$1,027.63	\$0.00	\$27,472.37	3.6%
200-71-60140	Bond Payments Water Plant 201	\$20,500.00	\$944.13	\$0.00	\$944.13	\$0.00	\$19,555.87	4.6%
200-71-60210	Equipment Lease / Purchase	\$30,000.00	\$13,255.21	\$0.00	\$13,255.21	\$0.00	\$16,744.79	44.2%
200-71-60230	Pre-paid Expenses	\$125,000.00	\$2,221.18	\$0.00	\$2,221.18	\$0.00	\$122,778.82	1.8%
200-71-60610	Dues & Subscriptions	\$250.00	\$267.50	\$0.00	\$267.50	\$0.00	(\$17.50)	107.0%
200-71-61010	Insurance - Auto	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	0.0%
200-71-61030	Insurance - Liability	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.0%
200-71-61050	Insurance - Workers Comp	\$5,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,400.00	0.0%
200-71-62410	Licenses & Permits	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.0%
200-71-62610	Postage & Printing	\$500.00	\$119.22	\$0.00	\$119.22	\$0.00	\$380.78	23.8%
200-71-63010	Prof Fees - Accounting	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
200-71-63020	Prof Fees - Admin	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.0%
200-71-63130	Prof Fees - Legal	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.0%
200-71-63150	Prof Fees - Primacy	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	0.0%
200-71-63170	Prof Fees - Testing	\$5,000.00	\$1,530.80	\$0.00	\$1,530.80	\$0.00	\$3,469.20	30.6%
200-71-64010	Repair & Maint - Auto	\$500.00	\$23.24	\$0.00	\$23.24	\$0.00	\$476.76	4.6%
200-71-64020	Repair & Maint - Building/Land	\$45,000.00	\$5,525.00	\$0.00	\$5,525.00	\$0.00	\$39,475.00	12.3%
200-71-64030	Repair & Maint - Equipment	\$50,000.00	\$35,701.27	\$0.00	\$35,701.27	\$0.00	\$14,298.73	71.4%
200-71-64070	Repair & Maint - Water Lines	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0.0%
200-71-64080	Repair & Maint - Sewer Lines	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
200-71-65010	Seminars & Training	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
200-71-66010	Supplies - Treatment Chemicals	\$135,000.00	\$59,860.14	\$0.00	\$59,860.14	\$0.00	\$75,139.86	44.3%
200-71-66015	Supplies - Lab Test Chemicals	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%
200-71-66020	Supplies - General	\$300.00	\$547.04	\$0.00	\$547.04	\$0.00	(\$247.04)	182.3%
200-71-66030	Supplies - Office	\$300.00	\$37.06	\$0.00	\$37.06	\$0.00	\$262.94	12.4%
200-71-67010	Telephone	\$0.00	\$186.98	\$0.00	\$186.98	\$0.00	(\$186.98)	0.0%
200-71-67020	Telephone - Cell	\$600.00	\$198.47	\$0.00	\$198.47	\$0.00	\$401.53	33.1%
200-71-67030	Internet	\$2,500.00	\$803.80	\$0.00	\$803.80	\$0.00	\$1,696.20	32.2%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
<b>200</b>	<b><u>Water-Sewer Fund</u></b>							
71	<b><u>Water Production</u></b>							
200-71-68010	Utilities - Electric	\$35,000.00	\$12,855.21	\$0.00	\$12,855.21	\$0.00	\$22,144.79	36.7%
200-71-68020	Utilities - Gas	\$400.00	\$35.00	\$0.00	\$35.00	\$0.00	\$365.00	8.8%
200-71-68510	Vehicle Operating Exp - Fuel	\$3,500.00	\$1,076.21	\$0.00	\$1,076.21	\$0.00	\$2,423.79	30.7%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 71:</b>		<b>\$1,008,334.00</b>	<b>\$334,533.47</b>	<b>\$0.00</b>	<b>\$334,533.47</b>	<b>\$0.00</b>	<b>\$673,800.53</b>	<b>33.2%</b>
<b>TOTAL REVENUES for DEPARTMENT: 71 :</b>		<b>(\$64,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$64,000.00)</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 71 :</b>		<b>\$1,008,334.00</b>	<b>\$334,533.47</b>	<b>\$0.00</b>	<b>\$334,533.47</b>	<b>\$0.00</b>	<b>\$673,800.53</b>	<b>33.2%</b>
<b>80</b>	<b><u>Sewer</u></b>							
<b>EXPENDITURES</b>								
200-80-55010	Salaries	\$26,200.00	\$6,477.61	\$0.00	\$6,477.61	\$0.00	\$19,722.39	24.7%
200-80-55030	Payroll Taxes	\$2,000.00	\$485.69	\$0.00	\$485.69	\$0.00	\$1,514.31	24.3%
200-80-55060	Retirement	\$0.00	\$472.70	\$0.00	\$472.70	\$0.00	(\$472.70)	0.0%
200-80-55120	Uniforms	\$250.00	\$33.64	\$0.00	\$33.64	\$0.00	\$216.36	13.5%
200-80-60210	Equipment Lease / Purchase	\$2,000.00	\$17,868.21	\$0.00	\$17,868.21	\$0.00	(\$15,868.21)	893.4%
200-80-60220	Capital Expenditures	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0.0%
200-80-60610	Dues & Subscriptions	\$300.00	\$145.80	\$0.00	\$145.80	\$0.00	\$154.20	48.6%
200-80-61010	Insurance - Auto	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	0.0%
200-80-61020	Insurance - Inland Marine	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	0.0%
200-80-61030	Insurance - Liability	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	0.0%
200-80-61040	Insurance - Property	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0%
200-80-61050	Insurance - Workers Comp	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	0.0%
200-80-62610	Postage & Printing	\$50.00	\$3.15	\$0.00	\$3.15	\$0.00	\$46.85	6.3%
200-80-63010	Prof Fees - Accounting	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	0.0%
200-80-63150	Prof Fees - Primacy	\$800.00	\$785.38	\$0.00	\$785.38	\$0.00	\$14.62	98.2%
200-80-63170	Prof Fees - Testing	\$10,000.00	\$3,957.00	\$0.00	\$3,957.00	\$0.00	\$6,043.00	39.6%
200-80-64010	Repair & Maint - Auto	\$500.00	\$92.36	\$0.00	\$92.36	\$0.00	\$407.64	18.5%
200-80-64020	Repair & Maint - Building/Land	\$1,000.00	\$320.44	\$0.00	\$320.44	\$0.00	\$679.56	32.0%
200-80-64030	Repair & Maint - Equipment	\$8,000.00	\$4,439.71	\$0.00	\$4,439.71	\$0.00	\$3,560.29	55.5%
200-80-64080	Repair & Maint - Sewer Lines	\$60,000.00	\$54.96	\$0.00	\$54.96	\$0.00	\$59,945.04	0.1%
200-80-66020	Supplies - General	\$300.00	\$99.20	\$0.00	\$99.20	\$0.00	\$200.80	33.1%
200-80-68010	Utilities - Electric	\$7,500.00	\$1,671.34	\$0.00	\$1,671.34	\$0.00	\$5,828.66	22.3%
200-80-68510	Vehicle Operating Exp - Fuel	\$1,500.00	\$614.83	\$0.00	\$614.83	\$0.00	\$885.17	41.0%
<b>SUBTOTAL EXPENDITURES - DEPARTMENT 80:</b>		<b>\$434,000.00</b>	<b>\$37,522.02</b>	<b>\$0.00</b>	<b>\$37,522.02</b>	<b>\$0.00</b>	<b>\$396,477.98</b>	<b>8.6%</b>
<b>TOTAL REVENUES for DEPARTMENT: 80 :</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES for DEPARTMENT: 80 :</b>		<b>\$434,000.00</b>	<b>\$37,522.02</b>	<b>\$0.00</b>	<b>\$37,522.02</b>	<b>\$0.00</b>	<b>\$396,477.98</b>	<b>8.6%</b>

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
200	<u>Water-Sewer Fund</u>							
	TOTAL REVENUES for FUND: 200 :	(\$1,791,722.00)	\$4,155.46	(\$484,049.63)	(\$479,894.17)	\$0.00	(\$1,311,827.83)	26.8%
	TOTAL EXPENDITURES for FUND: 200 :	\$1,791,722.00	\$449,847.99	(\$5,937.99)	\$443,910.00	\$0.00	\$1,347,812.00	24.8%

Ledger ID	Ledger Description	Budget	YTD Debits	YTD Credits	YTD Net	Encumbrances	Remaining	% Used
	TOTAL REVENUES for REPORTED FUNDS:	(\$3,514,896.00)	\$4,175.01	(\$947,189.80)	(\$943,014.79)	\$0.00	(\$2,571,881.21)	26.8%
	TOTAL EXPENDITURES for REPORTED FUNDS:	\$3,594,896.00	\$920,056.74	(\$8,760.96)	\$911,295.78	\$0.00	\$2,683,600.22	25.3%

**E**

PUBLIC WORKS  
ACTIVITY REPORT  
OCTOBER 2023

STREET - WEEKLY TRASH - PUSHED BRUSH AT NORTH LAGOON -  
- WORKED ON WEST SIDE OF PUBLIC WORKS LOT  
- CLEANED DITCH ALONG OLD 71 SOUTH OF 8TH FOR NEW CULVERT  
- TALKED WITH DANNY KISNER ABOUT HOUSE DEMO WORK  
- BUILDING PERMITS - PATCHED ON W. 8TH + PATCHED RUT ON  
NORTH OLD 71 - REPAIRED SIDEWALK CROSSWALK AT  
3RD + KENTUCKY

WATER - READ METERS. - FIXED LEAK AT 2ND + CLARK -  
FIXED LEAK ON E. MAIN BY SAM'S APARTMENTS  
- LINE LOCATED

SEWER - BIWEEKLY LIFT STATION CHECKS - JETTED  
SEWER WEST OF OLD OAKS MOTEL AT 8TH + OLD 71  
- TALKED WITH JCI ABOUT GIVING USA BID ON STATION  
REHAB AT OLD LAGOON - LINE LOCATES - SEWER ISSUES  
WITH TERESA COOK AND DAREN MELTON HER PLUMBER  
- CAMERA AND NET SAME SEWER

WATER PROD. - CHECKED RIVER PUMP BI-WEEKLY  
- HAULED ROCK TO PAD AROUND NEW BOAT RAMP  
- TREATED NEW LAKE - WORKED ON AIR COMPRESSOR  
IN PUMP HOUSE AT PLANT

ANIMAL CONTROL - WORKED ON LAYOUT FOR NEW DOG POUND  
- MADE FIRST DOG POUND PAD - DECIDED ON NEW SITE  
FOR DOG POUND - MET WITH DANNY KISNER ABOUT CLEARING  
TREES FOR DOG POUND

Mark

# **Consent**

# **Agenda**



**A**



# ***CITY OF ADRIAN***

16 East 5<sup>th</sup> Street, PO Box 246, Adrian, MO 64720-0246

Phone: 816-297-2659 Fax: 816-297-2888

**Jeremy Bridges – North Alderman**

**David Hummel – North Alderman**

**Matt Cunningham**

**Mayor**

**Matt Sears – South Alderman**

**Jeff Vick – South Alderman**

## **REGULAR MEETING OF THE BOARD OF ALDERMEN**

**Monday October 10, 2023**

**7:00 p.m.**

**Forum:** Regular Meeting, Monday October 10, 2023 in the City Hall of Adrian, Missouri.

**Officiate:** Mayor Matt Cunningham presided and called the meeting to order at 7:00 p.m.

**Present:** Vick, Hummel, Bridges, Sears were present

**Absent:** None

**In Attendance:** City Administrator, Ryan Wescoat, City Clerk, Evon Hall

### **Visitors:**

Doug Mager, Daniel Horner, Mark Griffith, Tom Williams, Amanda Rowland, Sandra Gillis.

**Call to Order:** Mayor Cunningham called the meeting to order.

**Roll Call:** Alderman Vick, present, Alderman Hummel, present, Alderman Bridges, present, Alderman Sears, present.

### **Pledge of Allegiance:**

### **Approval of the Agenda:**

Alderman Sears moved to approve the agenda. Alderman Hummel seconded. Motion carried 4-0.

### **Personal Appearances:**

Pam Clifton, Adrian Library President, provided the Mayor and Council a letter to inform them of the resignation of Diane Gregg and ask that Christy Bunch be appointed to complete her term. Alderman Hummel moved to approve the appointment of Christy Bunch. Alderman Sears seconded. Motion carried 4-0.

Sandra Gillis attended with questions pertaining to her home at 104 N. Houston. The council asked her to attend the next council meeting on November 13, 2023 for further discussion.

Daniel Horner attended to inform the council of the amount raised in the recent wine walk and donations given. \$3070.00 dollars was raised to help add LED Christmas lights to the businesses on Main Street. The City Council discussed adding to the amount from the Community Betterment Fund. Alderman Hummel motioned to allow up to \$2500.00 from the Community Betterment Fund for the LED Christmas Lighting project. Alderman Bridges seconded. Motion carried 4-0.

### **DEPARTMENT REPORTS:**

**Emergency Management:** None

**Fire Department:** Written report.

**Police Department:** Written report.

**City Administrator:**

Administrator Ryan Wescoat reported on the city's investment interest. There is a Micro Marijuana business that has applied for a license within Adrian's zip code but is not within city limits. Water bills were mailed on September 29, but have not been delivered to customers as of today. A new full-page format for future bills will be sent in envelopes as soon as next month to try and avoid late deliveries. The Mayor's Christmas tree is discussed. Vacant property between the post office and the bank property to the east is graciously approved by the Adrian Bank for displaying the tree. City Hall landscaping proposals from Jim's Landscaping and S&K Royal were tabled for more discussion. This will be paid for with investment funds.

**Public Works:** Written report.

**Water Production Department:** Written report.

Total Water production was 10,185,000 Gallons. Daily Average production was 338,600 Gallons with an average daily run time of 16.3 hours. Water is being pulled from the reservoir for water production because of the low water volume in the lower lake and the cost of chemicals needed to clean the water.

**Park Committee:**

The park board meeting went well with discussion on wants and needed things in the park. The next park board meeting will be November 2, 2023 at 6:30 pm.

**Finance Committee:** No report.

**Consent Agenda:**

Alderman Hummel moved to approve the consent agenda. Alderman Sears seconded. Motion carried 4-0.

**Old Business:** None

**Amend Water and Sewer Rates Ordinance:**

Alderman Hummel read Bill No. 23-21, to amend the Water and Sewer Rates Ordinances #982 and 1089. Alderman Hummel moved to approve Bill 23-21. Alderman Sears seconded. Motion carried 4-0. Alderman Hummel read Bill No. 23-21 to amend the Water and Sewer Rates Ordinance a second time. Alderman Hummel moved to approve Bill No. 23-21. Alderman Sears seconded. Motion carried 4-0.

Roll Call: Alderman Vick – Aye | Hummel – Aye | Alderman Bridges – Aye | Alderman Sears – Aye.

Mayor Cunningham declared Bill No. 23-21 adopted and it was placed in the ordinance book as Ordinance No. 1171 as a " Water and Sewer Rates Ordinance". This amended the timeline when water shut offs will be done. They will be shut off on the last business day of the month the bill is due instead of the following month.

**Animal Control Property:**

The Animal Control Property bill 23-22 Ordinance 1172 is tabled indefinitely by a motion from Alderman Sears. Alderman Bridges seconded. Motion carried 4-0.

The Animal Control Kennel location at the city owned property in the park was discussed and a decision was made to relocate the future kennel location to another parcel of city owned property at the end of McCulloh Street. Alderman Sears moved to relocate the kennel location to the McCulloh street address of 305 S. McCulloh. Alderman Bridges seconded. Motion carried 4-0. There is a November delivery date for the arrival of the kennel.

**Park Member Appointment:**

Alderman Vick moved to appoint Keri Lemon to complete the 3-year board member position left vacant by Charlotte Gutshall. Alderman Hummel seconded. Motion carried 4-0.

**Tiny Homes Discussion:**

This matter is tabled for further discussion.

**Public Comments:** None

**Mayor/Alderman Communications:**

The rodeo was a huge success with the Sheriff thanking the Adrian city staff for all their hard work on the rodeo grounds getting it ready for the event.

**Adjournment:** Alderman Vick moved to close the regular session meeting at 8:45 pm. Alderman Hummel seconded. Motion carried 4-0.

Mayor Cunningham adjourned the regular session meeting at 8:45 pm.

**Draft:**

The minutes above are a draft copy until approved at the November 2023 council meeting.

Evon Hall  
Acting City Clerk

Final Approval: \_\_\_\_\_  
Mayor  
Date \_\_\_\_\_

**B**

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Vendor: 9</b>	<b>Adrian Bank</b>					
10022023	10/2/2023	10/20/2023	Police Cruiser Loan Payment October	WIRE	Yes	\$1,054.66
PR-1020202313483	10/20/2023	10/16/2023	Automatic Invoice From Payroll	WIRE	Yes	\$7,330.70
PR-105202311333	10/5/2023	10/5/2023	Automatic Invoice From Payroll	WIRE	Yes	\$6,616.51
<b>Subtotal for Vendor 9 Adrian Bank :</b>						<b>\$15,001.87</b>
<b>Vendor: 19</b>	<b>Adrian Muffler Service Inc</b>					
39349	10/18/2023	10/20/2023	2022 Chevy Tahoe 4 Tires Mounted	50791	No	\$120.00
<b>Subtotal for Vendor 19 Adrian Muffler Service Inc :</b>						<b>\$120.00</b>
<b>Vendor: 23</b>	<b>Adrian Service Center LLC</b>					
16496	9/29/2023	10/5/2023	2015 Chevy Tahoe Tire Repair	50763	No	\$19.75
<b>Subtotal for Vendor 23 Adrian Service Center LLC :</b>						<b>\$19.75</b>
<b>Vendor: 10</b>	<b>Bates County Assessor's Office</b>					
2023	10/20/2023	10/20/2023	2023 City Real Estate/Personal Tax Book	50792	No	\$350.00
<b>Subtotal for Vendor 10 Bates County Assessor's Office :</b>						<b>\$350.00</b>
<b>Vendor: 512</b>	<b>Bates County Surveyor</b>					
09222023	9/22/2023	10/5/2023	Survey of Max Steven at 1st, Old City Hall Lot	50764	No	\$250.00
<b>Subtotal for Vendor 512 Bates County Surveyor :</b>						<b>\$250.00</b>
<b>Vendor: 48</b>	<b>Brenntag Mid-South Inc</b>					
BMS515826	10/2/2023	10/5/2023	Chlorine Gas	50765	No	\$1,144.80
<b>Subtotal for Vendor 48 Brenntag Mid-South Inc :</b>						<b>\$1,144.80</b>
<b>Vendor: 53</b>	<b>Capital Materials LLC</b>					
500024958	10/9/2023	10/20/2023	Animal Contol Kennel Rock	50793	No	\$137.20
<b>Subtotal for Vendor 53 Capital Materials LLC :</b>						<b>\$137.20</b>

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Vendor: 236</b>	<b>Capital One</b>					
100074	9/21/2023	10/5/2023	Yardstick, clamps for wall map plexiglass	50766	No	\$21.74
595112	10/3/2023	10/5/2023	Utility Knife, LTG 3.5 AUX	50766	No	\$27.83
960102	9/18/2023	10/5/2023	Frame, Pens	50766	No	\$31.25
<b>Subtotal for Vendor 236 Capital One :</b>						<b>\$80.82</b>
<b>Vendor: 984</b>	<b>Conexon Connect LLC</b>					
Conexon-1	10/12/2023	10/20/2023	Water Plant Internet & Phone Bill	50794	No	\$481.31
<b>Subtotal for Vendor 984 Conexon Connect LLC :</b>						<b>\$481.31</b>
<b>Vendor: 63</b>	<b>Core &amp; Main</b>					
T655556	9/29/2023	10/5/2023	Fire Hydrants and connections Restock Parts	50767	No	\$1,188.89
T656225	10/10/2023	10/20/2023	Solvent Weld, PVC Pipe	50795	No	\$1,800.44
T664645	10/10/2023	10/20/2023	PVC Pipe, Solvent Weld	50795	No	\$821.92
<b>Subtotal for Vendor 63 Core &amp; Main :</b>						<b>\$3,811.25</b>
<b>Vendor: 983</b>	<b>Countywide Disposal</b>					
10042023	10/4/2023	10/5/2023	August Trash Collection	50768	No	\$11,945.05
<b>Subtotal for Vendor 983 Countywide Disposal :</b>						<b>\$11,945.05</b>
<b>Vendor: 67</b>	<b>Custom Creations by Harvest Hill</b>					
9282234	9/28/2023	10/5/2023	Water Plant Carhart Shirts, Windbreaker	50769	No	\$570.32
<b>Subtotal for Vendor 67 Custom Creations by Harvest Hill :</b>						<b>\$570.32</b>
<b>Vendor: 347</b>	<b>Dave's Cooling &amp; Heating LLC</b>					
09252023	9/25/2023	10/5/2023	1988 Ford Etnyre Oil Distributor	50770	No	\$100.00
<b>Subtotal for Vendor 347 Dave's Cooling &amp; Heating LLC :</b>						<b>\$100.00</b>
<b>Vendor: 74</b>	<b>Dollar General-Regions 410526</b>					
1001273570	9/28/2023	10/5/2023	Garden Hose	50771	No	\$15.00

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
1001275042	10/6/2023	10/20/2023	Supplies	50796	No	\$21.45
1001277190	10/18/2023	10/20/2023	Office Supplies	50796	No	\$67.65
10122023	10/12/2023	10/20/2023	Light Bulbs	50796	No	\$9.18
<b>Subtotal for Vendor 74 Dollar General-Regions 410526 :</b>						<b>\$113.28</b>
<b>Vendor:</b>	<b>1069</b>	<b>Douty's Auto Service &amp; Tow</b>				
06212023	6/21/2023	10/5/2023	2015 Dodge Charger Tow	50772	No	\$119.00
<b>Subtotal for Vendor 1069 Douty's Auto Service &amp; Tow :</b>						<b>\$119.00</b>
<b>Vendor:</b>	<b>127</b>	<b>Evergy</b>				
10032023	10/3/2023	10/5/2023	Lift Station Old Lagoon	50773	No	\$200.06
10042023	10/4/2023	10/5/2023	September Electric Bill	50773	No	\$1,667.30
10062023	10/6/2023	10/20/2023	Electric Bill	50797	No	\$3,166.82
10102023	10/10/2023	10/20/2023	Electric Bill	50797	No	\$513.55
<b>Subtotal for Vendor 127 Evergy :</b>						<b>\$5,547.73</b>
<b>Vendor:</b>	<b>86</b>	<b>Fidelity Communications</b>				
100123	10/1/2023	10/5/2023	Tv, Internet, phone billed for 10/01/23-10/31/23	50774	No	\$77.02
<b>Subtotal for Vendor 86 Fidelity Communications :</b>						<b>\$77.02</b>
<b>Vendor:</b>	<b>93</b>	<b>GearZone Products</b>				
90127	9/18/2023	10/5/2023	Code Red Signal 21-M	50775	No	\$45.00
<b>Subtotal for Vendor 93 GearZone Products :</b>						<b>\$45.00</b>
<b>Vendor:</b>	<b>94</b>	<b>George F Bruto III</b>				
10102023	10/10/2023	10/20/2023	Park Mowing	50798	No	\$494.00
<b>Subtotal for Vendor 94 George F Bruto III :</b>						<b>\$494.00</b>
<b>Vendor:</b>	<b>112</b>	<b>Heritage Tractor Inc</b>				



# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
12066750	10/4/2023	10/5/2023	2011 John Deere 410J Backhoe Hose Fitting, Hydraulic Hose	50776	No	\$246.12
<b>Subtotal for Vendor 112 Heritage Tractor Inc :</b>						<b>\$246.12</b>
<b>Vendor:</b>	<b>376</b>	<b>Highley, Nick</b>				
9688	10/6/2023	10/20/2023	Deposit Refund 727 N. Max Stevens	50799	No	\$43.58
<b>Subtotal for Vendor 376 Highley, Nick :</b>						<b>\$43.58</b>
<b>Vendor:</b>	<b>771</b>	<b>Hyatt, Mason</b>				
9687	9/29/2023	10/5/2023	Meter Deposit Refund for 239 E. 3rd Street	50777	No	\$35.55
<b>Subtotal for Vendor 771 Hyatt, Mason :</b>						<b>\$35.55</b>
<b>Vendor:</b>	<b>834</b>	<b>J&amp;J Tire &amp; Lube LLC</b>				
2738	10/10/2023	10/20/2023	2015 Chevy Tahoe Oil Change	50800	No	\$155.96
<b>Subtotal for Vendor 834 J&amp;J Tire &amp; Lube LLC :</b>						<b>\$155.96</b>
<b>Vendor:</b>	<b>121</b>	<b>Jason Chulufas Reimb</b>				
5765394	9/30/2023	10/5/2023	Boot Reimbursement for 2023	50778	No	\$188.95
<b>Subtotal for Vendor 121 Jason Chulufas Reimb :</b>						<b>\$188.95</b>
<b>Vendor:</b>	<b>122</b>	<b>JCI Inc</b>				
8258667	9/28/2023	10/5/2023	Old Lagoon Pump Troubleshoot	50779	No	\$1,562.00
<b>Subtotal for Vendor 122 JCI Inc :</b>						<b>\$1,562.00</b>
<b>Vendor:</b>	<b>394</b>	<b>KMT Services, LLC</b>				
11785	10/4/2023	10/20/2023	Park Soccer Fields Overseed and Fertilizer	50801	No	\$1,530.00
<b>Subtotal for Vendor 394 KMT Services, LLC :</b>						<b>\$1,530.00</b>
<b>Vendor:</b>	<b>129</b>	<b>Kustom Signs</b>				
1287	10/13/2023	10/20/2023	Building Permit Signs x 6	50802	No	\$640.00
1287-1	10/13/2023	10/20/2023	Building Permit Signs x 2	50802	No	\$160.00

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Subtotal for Vendor 129 Kustom Signs :</b>						<b>\$800.00</b>
<b>Vendor:</b>	<b>130</b>	<b>Lauber Municipal Law LLC</b>				
13812	10/4/2023	10/5/2023	Legal Fees thru 09/330/2023	50780	No	\$2,027.50
<b>Subtotal for Vendor 130 Lauber Municipal Law LLC :</b>						<b>\$2,027.50</b>
<b>Vendor:</b>	<b>133</b>	<b>Liberty Utilities</b>				
October 2023	10/12/2023	10/20/2023	Gas 8/26/2023 - 9/24/2023	50803	No	\$40.33
<b>Subtotal for Vendor 133 Liberty Utilities :</b>						<b>\$40.33</b>
<b>Vendor:</b>	<b>1028</b>	<b>Mark Elmer Carpentry</b>				
17	3/30/2023	10/5/2023	Council Room AC/Heater Removal	50781	No	\$562.50
<b>Subtotal for Vendor 1028 Mark Elmer Carpentry :</b>						<b>\$562.50</b>
<b>Vendor:</b>	<b>1025</b>	<b>Merchant Services</b>				
10102023	10/10/2023	10/20/2023	Annual Monthly Fee For Card Usage October	WIRE	Yes	\$187.33
<b>Subtotal for Vendor 1025 Merchant Services :</b>						<b>\$187.33</b>
<b>Vendor:</b>	<b>1064</b>	<b>Michael Fletcher</b>				
10032023	10/3/2023	10/5/2023	Reissue check for deposit return lost in the mail	50782	No	\$27.96
<b>Subtotal for Vendor 1064 Michael Fletcher :</b>						<b>\$27.96</b>
<b>Vendor:</b>	<b>371</b>	<b>Midwest Lumber - Butler</b>				
2309-066329	9/27/2023	10/5/2023	Rodeo Arena Bleacher Repair parts	50783	No	\$97.97
<b>Subtotal for Vendor 371 Midwest Lumber - Butler :</b>						<b>\$97.97</b>
<b>Vendor:</b>	<b>2</b>	<b>Missouri Department of Revenue - WH</b>				
PR-1020202313481	10/20/2023	10/16/2023	Automatic Invoice From Payroll	WIRE	Yes	\$1,011.00
PR-105202311331	10/5/2023	10/16/2023	Automatic Invoice From Payroll	WIRE	Yes	\$865.00
<b>Subtotal for Vendor 2 Missouri Department of Revenue - WH :</b>						<b>\$1,876.00</b>

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Vendor: 157</b>	<b>Missouri One Call System Inc</b>					
3090782	9/30/2023	10/5/2023	Montly Water Locates	50784	No	\$112.05
<b>Subtotal for Vendor 157 Missouri One Call System Inc :</b>						<b>\$112.05</b>
<b>Vendor: 166</b>	<b>Moose Electrical Construction</b>					
10092023	10/9/2023	10/20/2023	City Hall Removal of Radio Tower	50804	No	\$260.00
<b>Subtotal for Vendor 166 Moose Electrical Construction :</b>						<b>\$260.00</b>
<b>Vendor: 173</b>	<b>Osage Valley Electric Cooperative Assn</b>					
10062023	10/6/2023	10/20/2023	Electric Bill	50805	No	\$755.71
<b>Subtotal for Vendor 173 Osage Valley Electric Cooperative Assn :</b>						<b>\$755.71</b>
<b>Vendor: 256</b>	<b>PWSD #5</b>					
40890	10/10/2023	10/20/2023	Park Board Water Bill September	50806	No	\$15.00
<b>Subtotal for Vendor 256 PWSD #5 :</b>						<b>\$15.00</b>
<b>Vendor: 187</b>	<b>Quill LLC</b>					
35012060	10/6/2023	10/20/2023	Mesh File Holder	50807	No	\$45.18
<b>Subtotal for Vendor 187 Quill LLC :</b>						<b>\$45.18</b>
<b>Vendor: 995</b>	<b>Reliance Standard Life Insurance Company</b>					
PR-1020202313485	10/20/2023	10/20/2023	Automatic Invoice From Payroll	50808	No	\$250.39
PR-105202311335	10/5/2023	10/20/2023	Automatic Invoice From Payroll	50808	No	\$250.42
SeptRelianceADJ	10/19/2023	10/20/2023	September Relinace Adjustment	50808	No	\$40.80
<b>Subtotal for Vendor 995 Reliance Standard Life Insurance Company :</b>						<b>\$541.61</b>
<b>Vendor: 796</b>	<b>Ship It Now</b>					
73463	10/18/2023	10/20/2023	Water Plant Meter Maintenance Shipping	50809	No	\$117.72
<b>Subtotal for Vendor 796 Ship It Now :</b>						<b>\$117.72</b>

# AP Paid Invoices (APLT50)

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Vendor: 208</b>	<b>Stewart Concrete Products (Nevada)</b>					
N18414	9/27/2023	10/5/2023	Animal Control Septic Tank Concrete	50785	No	\$1,205.00
<b>Subtotal for Vendor 208 Stewart Concrete Products (Nevada) :</b>						<b>\$1,205.00</b>
<b>Vendor: 1029</b>	<b>Sumner One</b>					
3715692	9/29/2023	10/5/2023	Kyocera Monthly Contract for 09/30/2023 thru 10/29/2023	50786	No	\$155.19
<b>Subtotal for Vendor 1029 Sumner One :</b>						<b>\$155.19</b>
<b>Vendor: 6376</b>	<b>Sunset Law Enforcement</b>					
9087	10/3/2023	10/20/2023	Ammunition Horn 5.56 Nato 75gr TAP SBR	50810	No	\$448.25
<b>Subtotal for Vendor 6376 Sunset Law Enforcement :</b>						<b>\$448.25</b>
<b>Vendor: 213</b>	<b>Sutherland Lumber Co.</b>					
012149	10/3/2023	10/5/2023	Paint Brush, Yellow safety Paint	50787	No	\$57.78
<b>Subtotal for Vendor 213 Sutherland Lumber Co. :</b>						<b>\$57.78</b>
<b>Vendor: 1047</b>	<b>Tire Hub LLC</b>					
37603637	10/11/2023	10/20/2023	2022 Chevy Tahoe Tires 4	50811	No	\$608.00
<b>Subtotal for Vendor 1047 Tire Hub LLC :</b>						<b>\$608.00</b>
<b>Vendor: 223</b>	<b>UMB Bank &amp; Trust NA</b>					
OctoberBond	10/18/2023	10/20/2023	October Water Bond Payment	WIRE	Yes	\$18,750.00
<b>Subtotal for Vendor 223 UMB Bank &amp; Trust NA :</b>						<b>\$18,750.00</b>
<b>Vendor: 224</b>	<b>Unifirst Corporation</b>					
3281080721	9/4/2023	10/5/2023	September uniform cleaning bill 1 of 4	50788	No	\$118.14
3281082673	9/11/2023	10/5/2023	September Uniform Cleaning Bill 2 of 4	50788	No	\$120.23
3281085250	9/18/2023	10/5/2023	September uniform cleaning bill 3 of 4	50788	No	\$117.23
3281087725	9/25/2023	10/5/2023	September Uniform Cleaning Bill 4 of 4	50788	No	\$117.23

**AP Paid Invoices (APLT50)**

**City of Adrian**

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
<b>Subtotal for Vendor 224 Unifirst Corporation :</b>						<b>\$472.83</b>
<b>Vendor:</b>	<b>933</b>	<b>Visa</b>				
10402017002	9/23/2023	10/20/2023	Ring Central - Phone Services	50812	No	\$226.44
111-0155132-4113072	9/19/2023	10/20/2023	Amazon-Markers for Zone Map	50812	No	\$104.79
111-4056173-0294644	9/6/2023	10/20/2023	Amazon- logitech webcams qty2	50812	No	\$130.16
185219	9/13/2023	10/20/2023	Headset- Discover headset, handset lifter	50812	No	\$274.61
621549	9/19/2023	10/20/2023	Post Office Deliquent Stamps	50812	No	\$7.14
630592	8/31/2023	10/20/2023	USPS- US Flag Coil- Bill Stamps	50812	No	\$66.00
635016	9/13/2023	10/20/2023	Walmart- screws for poster boards	50812	No	\$4.05
664091	10/4/2023	10/20/2023	USPS Certified Mail for Sandra Gillis	50812	No	\$16.20
665744	8/31/2023	10/20/2023	USPS- Priority Mail- IRS Response	50812	No	\$9.65
674623	9/7/2023	10/20/2023	Sams Club-Copy paper	50812	No	\$86.80
691599	9/7/2023	10/20/2023	Lowes- 32in x 44in Acrylic-Zone maps	50812	No	\$43.52
695417	9/7/2023	10/20/2023	Walmart- P&S Adh CLR-Screws for maps	50812	No	\$16.26
9823	9/8/2023	10/20/2023	Conexon Connect-Construction charge for public works building to install internet	50812	No	\$1,700.00
9944213789	9/25/2023	10/20/2023	Verizon-Aug Bill	50812	No	\$423.59
<b>Subtotal for Vendor 933 Visa :</b>						<b>\$3,109.21</b>
<b>Vendor:</b>	<b>242</b>	<b>Water Technology Inc</b>				
35323	9/28/2023	10/5/2023	Water Testing	50789	No	\$125.00
35331	9/28/2023	10/5/2023	Water Testing	50789	No	\$125.00
35335	9/28/2023	10/5/2023	Water Testing	50789	No	\$125.00
35340	9/28/2023	10/5/2023	Water Testing	50789	No	\$583.00
<b>Subtotal for Vendor 242 Water Technology Inc :</b>						<b>\$958.00</b>
<b>Vendor:</b>	<b>248</b>	<b>Wimsatt Propane LLC</b>				

**AP Paid Invoices (APLT50)**

City of Adrian

Selected Date Range: 10/1/2023 thru 10/31/2023

Invoice	Invoice Date	Paid Date	Invoice Description	Check	Wire	Invoice Amt
10214-24 Tank Lease	10/21/2023	10/20/2023	500 Gallon Tank #100886 Water Plant	50813	No	\$35.00
<b>Subtotal for Vendor 248 Wimsatt Propane LLC :</b>						<b>\$35.00</b>
<b>Vendor: 251</b>	<b>Zep Sales &amp; Service</b>					
9008996817	9/20/2023	10/5/2023	Zeop Shell Shock, Dual Force 45 Penetrating Oil	50790	No	\$276.12
<b>Subtotal for Vendor 251 Zep Sales &amp; Service :</b>						<b>\$276.12</b>
<b>Report Grand Total :</b>						<b>\$77,712.80</b>

**Publication of Salaries**

Year to Date as of 10/31/2023

City of Adrian

	Job Description	Gross Salary
	Assistant City Clerk	\$2,788.26
	City Administrator	\$7,083.34
	City Clerk	\$4,367.61
	Fire Chief	\$300.00
	Mayor	\$150.00
	North Alderman	\$100.00
	North Alderman	\$100.00
	Park Maintenance	\$288.00
	Park Maintenance	\$102.00
	Police Chief	\$4,836.00
	Police Officer	\$4,160.72
	Police Officer	\$4,006.80
	Police Officer	\$4,278.80
	Police Officer	\$3,083.96
	Public Works Director	\$4,795.74
	South Ward Alderman	\$100.00
	South Ward Alderman	\$100.00
	Street Worker	\$3,167.07
	Treasurer	\$226.05
	Water	\$3,591.94
	Water Plant	\$1,150.10
	Water Plant Operator	\$3,638.18
	Water Plant Operator	\$3,142.50
	Water Plant Operator	\$1,146.60
	Water Plant Superintendent	\$4,104.00
Total Employees:	25	
	Total Salaries:	\$60,807.67
	Total Benefits:	\$24,081.32
	Benefit Percent of Salaries:	39.60

# **Unfinished Business**



**A**

# **New Business**

**A**

**CITY OF ADRIAN, MISSOURI**

**FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2022**

**TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT**

**CITY OF ADRIAN, MISSOURI  
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Raymore, MO 64083  
Phone: 816.331.4242  
Fax: 816.322.4646

**INDEPENDENT AUDITORS' REPORT**

The Honorable Mayor and Board of Aldermen  
City of Adrian, Missouri

**Adverse and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund (except as described below) of the City of Adrian, Missouri as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Adrian, Missouri's basic financial statements as listed in the table of contents.

**Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Adverse
Water Fund	Unmodified
Sewer Fund	Unmodified
Solid Waste Fund	Unmodified
Nursing Home Fund	Adverse

**Adverse Opinions**

In our opinion, except for the matter described in the "Basis for Adverse Opinion on the Nursing Home Fund and Adverse Opinion on Business-Type Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the City of Adrian, Missouri, as of June 30, 2022, or the changes in financial position and, where applicable, cash flows thereof or the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund other than the Nursing Home Fund of the City of Adrian, Missouri, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Adverse Opinion on Nursing Home Fund and Adverse Opinion on Business-Type Activities**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those 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 of Adrian, Missouri, 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 adverse, qualified, and unmodified audit opinions.

The financial information for the Nursing Home Funds was compiled and not subject to auditing procedures. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the business-type activities and the Nursing Home Fund has not been determined.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Adrian, Missouri'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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Adrian, Missouri'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 Adrian, Missouri's ability to continue as a going concern for a reasonable period of time.

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



### **Required Supplementary Information**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Adrian's basic financial statements. The budgetary comparison schedules on pages 28 – 30 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules on pages 28 – 30 have not been subjected to the auditing procedures applied in the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2023, on our consideration of the City of Adrian, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 City of Adrian, Missouri's internal control over financial reporting and compliance.

DSWA Certified Public Accountants. P.C

*DSWA Certified Public Accountants. P.C.*

Raymore, Missouri  
November 10, 2023



**CITY OF ADRIAN, MISSOURI  
STATEMENT OF NET POSITION  
AS OF JUNE 30, 2022**

	<b>Primary Government</b>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 1,489,974	\$ 1,852,491	\$ 3,342,465
Investments	321,989	1,848,154	2,170,143
Accounts and taxes receivable, net	64,477	136,570	201,047
Interest receivable	908	4,211	5,119
Prepaid insurance	20,043	14,517	34,560
Inventories	12,610	43,378	55,988
Total current assets	<u>1,910,001</u>	<u>3,899,321</u>	<u>5,809,322</u>
Noncurrent assets:			
Restricted cash and cash equivalents	68,251	756,394	824,645
Capital assets:			
Construction in progress	-	7,525	7,525
Land and nondepreciable infrastructure	13,730	23,484	37,214
Depreciable infrastructure, net	561,938	6,193,643	6,755,581
Depreciable buildings, property, and equipment, net	622,245	266,917	889,162
Total noncurrent assets	<u>1,266,164</u>	<u>7,247,963</u>	<u>8,514,127</u>
Total assets	<u>3,176,165</u>	<u>11,147,284</u>	<u>14,323,449</u>
<b>LIABILITIES</b>			
Current liabilities:			
Current portion of long-term obligations	14,275	272,460	286,735
Accounts payable	53,877	27,401	81,278
Sales tax payable	-	2,284	2,284
Compensated absences payable	13,890	19,185	33,075
Accrued liabilities	583	8,538	9,121
Accrued interest	-	14,270	14,270
Total current liabilities	<u>82,625</u>	<u>344,138</u>	<u>426,763</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	36,091	1,785,890	1,821,981
Meter deposits	-	86,132	86,132
Total noncurrent liabilities	<u>36,091</u>	<u>1,872,022</u>	<u>1,908,113</u>
Total liabilities	<u>118,716</u>	<u>2,216,160</u>	<u>2,334,876</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,147,547	4,387,940	5,535,487
Restricted for:			
Outer road maintenance	68,251	-	68,251
Debt service	-	670,262	670,262
Unrestricted	1,841,651	3,872,922	5,714,573
Total net position	<u>\$ 3,057,449</u>	<u>\$ 8,931,124</u>	<u>\$ 11,988,573</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Functions/ Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 274,601	\$ 70,432	\$ 189,512	\$ -	\$ (14,657)	\$ -	\$ (14,657)
Police	281,623	3,320	-	-	(278,303)	-	(278,303)
Fire	72,808	-	-	-	(72,808)	-	(72,808)
Street	353,599	-	-	-	(353,599)	-	(353,599)
Park	62,282	-	-	-	(62,282)	-	(62,282)
Interest on long-term debt	1,364	-	-	-	(1,364)	-	(1,364)
Total governmental activities	<u>1,046,277</u>	<u>73,752</u>	<u>189,512</u>	<u>-</u>	<u>(783,013)</u>	<u>-</u>	<u>(783,013)</u>
Business-type activities:							
Water	860,625	1,096,831	-	-	-	236,206	236,206
Sewer	111,438	133,031	-	-	-	21,593	21,593
Solid Waste	118,212	108,235	-	-	-	(9,977)	(9,977)
Nursing Home	15,088	254	-	-	-	(14,834)	(14,834)
Interest on long-term debt	30,724	-	-	-	-	(30,724)	(30,724)
Total business-type activities	<u>1,136,087</u>	<u>1,338,351</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,264</u>	<u>202,264</u>
Total primary government	<u>\$ 2,182,364</u>	<u>\$ 1,412,103</u>	<u>\$ 189,512</u>	<u>\$ -</u>	<u>(783,013)</u>	<u>202,264</u>	<u>(580,749)</u>
General Revenues:							
Taxes:							
Property taxes					126,861	-	126,861
Sales taxes					573,836	-	573,836
Franchise taxes					134,798	-	134,798
Gasoline taxes					73,216	-	73,216
Other taxes					9,625	-	9,625
Licenses and permits					8,954	-	8,954
Investment earnings					4,819	15,590	20,409
Gain (loss) on sale of assets					16,500	-	16,500
Miscellaneous					420	-	420
Special item: loss on disposal of nursing home					-	(830,922)	(830,922)
Transfers					(17,990)	17,990	-
Total general revenues					<u>931,039</u>	<u>(797,342)</u>	<u>133,697</u>
Change in net position					<u>148,026</u>	<u>(595,078)</u>	<u>(447,052)</u>
Net position--beginning					<u>2,909,423</u>	<u>9,526,202</u>	<u>12,435,625</u>
Net position--ending					<u>\$ 3,057,449</u>	<u>\$ 8,931,124</u>	<u>\$ 11,988,573</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AS OF JUNE 30, 2022**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,489,974
Investments	321,989
Restricted cash	68,251
Accrued interest receivable	908
Accounts and taxes receivable, net	64,477
Prepaid insurance	20,043
Inventory	12,610
Total assets	<u>\$ 1,978,252</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 53,877
Accrued liabilities	<u>583</u>
Total liabilities	<u>54,460</u>
Deferred inflows of resources:	
Deferred property taxes	<u>10,365</u>
Fund balance:	
Nonspendable	
Prepaid items	20,043
Inventory	12,610
Restricted for:	
Outer road maintenance	68,251
Assigned for:	
Police	64,588
Fire	219,156
Street	299,249
Park	22,087
Capital improvements	781,858
Unassigned	<u>425,585</u>
Total fund balances	<u>1,913,427</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,978,252</u>
<b>Reconciliation to Statement of Net Assets</b>	
Fund balance of governmental activities	\$ 1,913,427
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,197,913
Property tax revenue is recognized as it is earned in the government-wide financial statements, but the portion not meeting the definition of "available" is deferred in the funds.	10,365
Compensated absences payable are recognized as paid time off earned by employees in the government-wide financial statements but are not considered currently payable and are not accrued in the funds.	(13,890)
Long-term liabilities, including leases payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(50,366)</u>
Net assets of governmental activities	<u>\$ 3,057,449</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<b>REVENUES</b>	<u><b>General Fund</b></u>
Property taxes	\$ 142,937
Franchise taxes	134,798
Sales taxes	573,836
Other taxes	82,841
Licenses and permits	8,954
Lease revenue	-
Fines and forfeitures	3,320
Investment earnings	4,819
Grants	189,512
Miscellaneous	71,425
Total revenues	<u>1,212,442</u>
<b>EXPENDITURES</b>	
Salaries	388,550
Payroll taxes and benefits	133,895
Repairs	218,855
Administration and supplies	36,398
Insurance	57,580
Utilities and street lights	73,692
Library expenses	25,401
Vehicle expenses	26,320
Capital outlay and debt service	64,978
Total expenditures	<u>1,025,669</u>
Excess of revenues over expenditures before other financing sources (uses)	<u>186,773</u>
<b>OTHER FINANCING (USES)</b>	
Transfers in	4,665
Transfers (out)	<u>(22,655)</u>
Total transfers in (out)	<u>(17,990)</u>
Net change in fund balance	168,783
Fund balance--beginning	<u>1,744,644</u>
Fund balance--ending	<u>\$ 1,913,427</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Amounts reported for governmental activities in the statement of activities are different because:

**Net change in fund balances-total governmental funds** **\$ 168,783**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$5,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$	49,474	
Depreciation expense		<u>(84,795)</u>	(35,321)

Some revenues reported in the statement of activities do not provide current financial resources and, therefore, are not reported as revenues in the governmental funds.

Increase (decrease) in deferred property taxes			(16,076)
--	--	--	----------

Capital assets acquired by capital lease are shown as an other financing source in the governmental funds and as an expenditure for the capital lease payments made. The other financing source must be removed from the statement of activities; principal payments are applied to the lease liability, rather than shown as an expenditure; interest expense is recognized as it accrues.

Payments on capital leases			<u>14,140</u>
----------------------------	--	--	---------------

In the statement of activities only the gain/loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital asset sold.

			<u>16,500</u>
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Change in net position of governmental activities			<u>\$ 148,026</u>
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The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2022**

	Business-Type Activities				Total
	Enterprise Funds				
	Water Fund	Sewer Fund	Nursing Home Fund	Solid Waste Fund	
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 1,802,825	\$ 31,980	\$ -	\$ 17,686	\$ 1,852,491
Investments	1,491,641	356,513	-	-	1,848,154
Inventories	41,944	1,434	-	-	43,378
Interest receivable	3,562	649	-	-	4,211
Accounts receivable, net	107,235	17,207	-	12,128	136,570
Prepaid insurance	12,614	1,903	-	-	14,517
Total current assets	<u>3,459,821</u>	<u>409,686</u>	<u>-</u>	<u>29,814</u>	<u>3,899,321</u>
Noncurrent assets:					
Restricted cash and cash equivalents	756,394	-	-	-	756,394
Capital assets:					
Construction in progress	7,525	-	-	-	7,525
Land and nondepreciable infrastructure	23,484	-	-	-	23,484
Depreciable infrastructure, net	5,649,808	543,835	-	-	6,193,643
Depreciable buildings, property, and equipment, net	219,520	47,397	-	-	266,917
Total noncurrent assets	<u>6,656,731</u>	<u>591,232</u>	<u>-</u>	<u>-</u>	<u>7,247,963</u>
Total assets	<u>10,116,552</u>	<u>1,000,918</u>	<u>-</u>	<u>29,814</u>	<u>11,147,284</u>
<b>LIABILITIES</b>					
Current liabilities:					
Current portion of long-term obligations	272,460	-	-	-	272,460
Accounts payable	8,955	793	-	17,653	27,401
Sales tax payable	2,284	-	-	-	2,284
Compensated absences payable	19,185	-	-	-	19,185
Payroll liabilities payable	7,605	933	-	-	8,538
Accrued interest	14,270	-	-	-	14,270
Total current liabilities	<u>324,759</u>	<u>1,726</u>	<u>-</u>	<u>17,653</u>	<u>344,138</u>
Noncurrent liabilities:					
Noncurrent portion of long-term obligations, net	1,785,890	-	-	-	1,785,890
Meter deposits	86,132	-	-	-	86,132
Total noncurrent liabilities	<u>1,872,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,872,022</u>
Total liabilities	<u>2,196,781</u>	<u>1,726</u>	<u>-</u>	<u>17,653</u>	<u>2,216,160</u>
<b>NET POSITION</b>					
Net investment in capital assets	3,796,708	591,232	-	-	4,387,940
Restricted for:					
Debt service	670,262	-	-	-	670,262
Unrestricted	3,452,801	407,960	-	12,161	3,872,922
Total net position	<u>\$ 7,919,771</u>	<u>\$ 999,192</u>	<u>\$ -</u>	<u>\$ 12,161</u>	<u>\$ 8,931,124</u>

The accompanying notes are an integral part of the basic financial statements.



**CITY OF ADRIAN, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Business-Type Activities				Total
	Enterprise Funds				
	Water Fund	Sewer Fund	Nursing Home Fund	Solid Waste Fund	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,094,610	\$ 133,031	\$ 254	\$ 108,235	\$ 1,336,130
Miscellaneous	2,221	-	-	-	2,221
<b>Total Operating Revenues</b>	<u>1,096,831</u>	<u>133,031</u>	<u>254</u>	<u>108,235</u>	<u>1,338,351</u>
<b>OPERATING EXPENSES</b>					
Operations					
Personal services	61,053	24,172		-	85,225
Contractual services	147,695	48,868	15,088	118,212	329,863
Commodities	11,084	441			11,525
Production					
Personal services	181,239	-	-	-	181,239
Contractual services	157,341	-	-	-	157,341
Commodities	103,128	-	-	-	103,128
Depreciation	199,085	37,957	-	-	237,042
<b>Total Operating Expenses</b>	<u>860,625</u>	<u>111,438</u>	<u>15,088</u>	<u>118,212</u>	<u>1,105,363</u>
<b>OPERATING INCOME</b>	<u>236,206</u>	<u>21,593</u>	<u>(14,834)</u>	<u>(9,977)</u>	<u>232,988</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	13,694	1,883	13	-	15,590
Interest expense	(30,724)	-	-	-	(30,724)
<b>Total Non-operating Revenues (Expenses)</b>	<u>(17,030)</u>	<u>1,883</u>	<u>13</u>	<u>-</u>	<u>(15,134)</u>
<b>INCOME (LOSS) BEFORE OTHER FINANCING SOURCES (USES):</b>	<u>219,176</u>	<u>23,476</u>	<u>(14,821)</u>	<u>(9,977)</u>	<u>217,854</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in (out)	53,553	(56,053)	10,878	9,612	17,990
<b>INCOME (LOSS) BEFORE SPECIAL ITEM</b>	<u>272,729</u>	<u>(32,577)</u>	<u>(3,943)</u>	<u>(365)</u>	<u>235,844</u>
<b>SPECIAL ITEM</b>					
Loss on disposal of nursing home	-	-	(830,922)	-	(830,922)
<b>CHANGE IN NET POSITION</b>	<u>272,729</u>	<u>(32,577)</u>	<u>(834,865)</u>	<u>(365)</u>	<u>(595,078)</u>
<b>NET POSITION, BEGINNING</b>	<u>7,647,042</u>	<u>1,031,769</u>	<u>834,865</u>	<u>12,526</u>	<u>9,526,202</u>
<b>NET POSITION, ENDING</b>	<u>\$ 7,919,771</u>	<u>\$ 999,192</u>	<u>\$ -</u>	<u>\$ 12,161</u>	<u>\$ 8,931,124</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ADRIAN, MISSOURI**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Business-Type Activities Enterprise Funds			Total
	Water Fund	Sewer Fund	Solid Waste Fund	
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,102,723	\$ 130,745	\$ 107,550	\$ 1,341,018
Cash payments to suppliers for goods and services	(446,232)	(50,520)	-	(496,752)
Cash payments to employees	(242,292)	(24,172)	(117,162)	(383,626)
<b>Net cash provided by operating activities</b>	<b>414,199</b>	<b>56,053</b>	<b>(9,612)</b>	<b>460,640</b>
<b>Cash flows from non-capital financing activities:</b>				
Transfers (to) from other funds	53,553	(56,053)	9,612	7,112
<b>Net cash flows from non-capital financing activities</b>	<b>53,553</b>	<b>(56,053)</b>	<b>9,612</b>	<b>7,112</b>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	(20,311)	-	-	(20,311)
Principal paid on bonds, notes, and lease obligations	(268,560)	-	-	(268,560)
Interest paid on bonds, notes, and lease obligations	(32,561)	-	-	(32,561)
<b>Net cash used by capital and related financing activities</b>	<b>(321,432)</b>	<b>-</b>	<b>-</b>	<b>(321,432)</b>
<b>Cash flows from investing activities:</b>				
Investment income	13,694	1,883	-	15,577
<b>Net increase (decrease) in cash</b>	<b>160,014</b>	<b>1,883</b>	<b>-</b>	<b>161,897</b>
Cash and cash equivalents, July 1, 2021	3,890,846	386,610	17,686	4,295,142
<b>Cash and cash equivalents, June 30, 2022</b>	<b>\$ 4,050,860</b>	<b>\$ 388,493</b>	<b>\$ 17,686</b>	<b>\$ 4,457,039</b>
<b>Cash and cash equivalents at June 30, 2022</b>				
Cash	\$ 1,802,825	\$ 31,980	\$ 17,686	\$ 1,852,491
Investments (certificates of deposit)	1,491,641	356,513	-	1,848,154
Restricted cash and investments	756,394	-	-	756,394
<b>Total</b>	<b>\$ 4,050,860</b>	<b>\$ 388,493</b>	<b>\$ 17,686</b>	<b>\$ 4,457,039</b>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>				
Operating income (loss)	\$ 236,206	\$ 21,593	\$ (9,977)	\$ 247,822
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</b>				
Depreciation	199,085	37,957	-	237,042
<b>Changes in assets and liabilities:</b>				
Decrease (increase) in prepaid expenses	6,517	343	-	6,860
Decrease (increase) in accounts receivable	(9,258)	(2,286)	(685)	(12,229)
Increase (decrease) in accounts payable	(27,959)	(1,554)	1,050	(28,463)
Increase (decrease) in other payables	(1,927)	-	-	(1,927)
Increase (decrease) in meter deposits payable	11,535	-	-	11,535
<b>Total adjustments</b>	<b>177,993</b>	<b>34,460</b>	<b>365</b>	<b>212,818</b>
<b>Net cash provided by operating activities:</b>	<b>\$ 414,199</b>	<b>\$ 56,053</b>	<b>\$ (9,612)</b>	<b>\$ 460,640</b>

The accompanying notes are an integral part of the basic financial statements.



**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. FINANCIAL REPORTING ENTITY**

The City of Adrian, Missouri (the City) operates under a Council-Mayor form of government. The accounting policies of the City conform to generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). The City's combined financial statements include the accounts of all City operations. The City has no component units and is not included in any other governmental "reporting entity" as defined by GASB.

**B. BASIS OF PRESENTATION**

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-wide Financial Statements:**

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole excluding any fiduciary activities. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and City general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which include fees, fines and forfeitures, and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

**2. Fund Financial Statements:**

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

**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**B. BASIS OF PRESENTATION (continued)**

3. Governmental Funds:

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 on determination of financial position and changes in financial positions, rather than on net income determination. The following are the City's major governmental funds:

- a. 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.
- b. AMNH Fund: The fund is used to provide support to Crystal Manor.

4. Proprietary Funds:

Proprietary funds are used to account for the City's ongoing activities, which are similar to those found in the private sector. The measurement focus is on determination of net income, financial position, and changes in financial position. The following are the City's major proprietary funds:

- a. Water Fund: This fund accounts for the acquisition, operation and maintenance of the City's water facilities and services.
- b. Sewer Fund: This fund accounts for the acquisition, operation and maintenance of the City's sewer facilities and services.
- c. Nursing Home Fund: This fund accounts for the operation and maintenance of the City's nursing home. The nursing home was closed on January 31, 2022.
- d. Solid Waste Fund: This fund accounts for the operation of solid waste collection and disposal.

In The Fund financial statements, fund balance consists of five classifications: 1) Nonspendable fund balances include amounts that cannot be spent because they are not in spendable form, or they are legally or contractually required to be maintained intact. 2) Restricted fund balance are amounts restricted to specific purposes. 3) Committed fund balance are amounts that can only be used for specific purposes as pursuant to official action by the Board prior to the end of the reporting period. 4) Assigned fund balance are amounts the City intends to use for a specific purpose but is neither restricted nor committed. The Board has the authority to assign fund balances. 5) Unassigned fund balance represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general ledger.

When restricted and other fund balance resources are available for use, the City uses restricted resources first, followed by committed, assigned, and unassigned amounts, respectively.

**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**C. BASIS OF ACCOUNTING**

The term "basis of accounting" refers to the method in which revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. The term "basis of accounting" is also related to the timing of the measurement made, regardless of the measurement focus applied.

**1. Government-wide Financial Statements**

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments. Reimbursements are reported as reductions to expenses. Proprietary fund financial statements also report using this same focus and basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing or related cash flows. Property taxes, franchise taxes, licenses, interest, and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year end on behalf of the City are also recognized as revenue.

Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**2. Governmental Fund Financial Statements**

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recorded when the related fund liability is incurred.

**3. Revenue Recognition**

In applying the susceptible to actual concept under the modified cash basis, certain revenue sources are deemed both measurable and available (collectible within the current year or within two months of year end and available to pay obligations of the current period.). This includes investments earnings and state-levied locally shared taxes (including motor vehicle fees). Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or if the reimbursement is received in advance, the revenue is deferred until the expenditures are made.

Major revenue sources susceptible to accrual include: sales and use taxes, property taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when cash is received.

**4. Expenditure Recognition**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-term debt, which have not matured are recognized when due. Allocations of costs, such as depreciation, are not recognized in the governmental funds.



**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**C. BASIS OF ACCOUNTING (continued)**

**5. Proprietary Fund Financial Statements**

All proprietary funds are accounted for using the accrual basis of accounting. Operating income reported in proprietary fund financial statements include revenues and expenses related to the primary, continuing operations of the fund. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

In reporting the financial activity of its business-type activities and enterprise funds, the City applies all applicable Governmental Accounting Standards Board (GASB) pronouncements. Those include the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations; Accounting Principles Board Opinions; and Accounting Research Bulletins of the Committee on Accounting Policies.

**D. RESTRICTED NET POSITION**

This position consists of cash and escrowed funds held in trust. They are restricted as to use for debt service and bond reserves as provided by bonding resolutions.

**E. METER DEPOSITS**

The City collects a refundable deposit from a new customer prior to initiating metered service.

**F. STATEMENT OF CASH FLOWS**

The City defines cash and cash equivalents used in the statement of cash flows as all cash and highly liquid investments with an original maturity of three months or less when purchased (both restricted and unrestricted).

**G. ACCOUNTS RECEIVABLE**

Accounts receivable result primarily from miscellaneous services provided to citizens accounted for in the Governmental Funds and from water, wastewater, nursing home and sanitation services accounted for in their respective business-type funds.

**H. PREPAID EXPENSES**

Certain payments to vendors reflecting costs applicable to future accounting periods have been recorded as prepaid expenses in both the government-wide and fund financial statements.

**I. INVENTORY**

All inventories are valued at cost using the first in/first out (FIFO) method and are expensed when used. Inventories are accounted for using the consumption method. On the fund financial statements, reported supplies inventory is equally offset by nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. Inventory consists of expendable supplies.

**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**J. CAPITAL ASSETS**

The City's property, plant, equipment, and infrastructure assets (i.e. roads, street lights, storm sewers, etc.) with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Proprietary capital assets are also reported in their respective fund financial statements. Capital assets purchased or acquired with an original cost of \$7,500 or more are reported at historical cost or estimated historical costs. Contributed capital assets are recorded at estimated fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest costs associated with construction of fixed assets are capitalized.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15 – 50
Equipment, furniture and fixtures	5 – 20
Infrastructure	40
Plant, structure and lines	10 - 50

**K. COMPENSATED ABSENCES**

Employees of the City are entitled to vacation leave and sick leave based on their length of employment. Compensated absences accumulate when they are earned. The total liability for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates. The cumulative compensated absences at June 30, 2022, are reported on the government-wide financial statements.

**L. DEFERRED INFLOWS OF RESOURCES**

This separate financial statement element, deferred inflows of resources, represents an inflow of resources that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, deferred revenue, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**M. FUND EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is shown as net position and classified into three components;

1. Net investment in capital assets – Consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bond, mortgage notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**M. FUND EQUITY CLASSIFICATIONS (continued)**

2. Restricted net position – Consisting of net position with constraints placed on their use whether by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. The City first utilizes restricted resources to finance qualifying activities.
3. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**N. USE OF ESTIMATES**

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

**2. CASH AND CASH EQUIVALENTS:**

The City complies with various restrictions on deposits and investments which are imposed by state statutes as follows:

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 custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The City’s policy is to collateralize the demand deposits with securities held by the financial institution’s agent and in the City’s name.

Missouri state statutes authorize the City, with certain restrictions, to deposit or invest in open accounts, time deposits, U.S. Treasury notes, and certificates of deposit. Collateral is required by Missouri state statutes for demand deposits and certificates of deposit. The fair value of the collateral must equal 100% of deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are governed by state statutes and include U.S. government and government agency bonds and securities, general obligation bonds of any of the fifty states, general obligation bonds of any Missouri county and certain cities and special district and revenue bonds of certain Missouri agencies.

Restricted cash includes US Treasury money market funds held by the bond trustee with a Moody/Fitch rating of Aaa/ AAA and a weighted average to maturity of six days.

As of June 30, 2022, all bank balances on deposit are entirely insured or collateralized with securities.



**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**3. INVESTMENTS:**

The City's investments at June 30, 2022, consisted of certificates of deposit totaling \$2,170,143

- A. Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates, the District's investment policy mandates structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations thereby avoiding the need to sell investments on the open market prior to maturity.
- B. Certificates of Deposit: Certificates of deposit with maturities in excess of three months are classified as investments but are considered deposits for custodial risk determination. State statutes require the City's deposits be collateralized in the name of the City by the trust department of a bank that does not hold the collateralized deposits. As of June 30, 2022, all certificates of deposit are entirely insured or collateralized with securities.

For the purpose of the Statement of Cash Flows, all investments will be considered cash equivalents.

**4. RESTRICTED ASSETS:**

Cash and cash equivalents are restricted for the following purposes:

Governmental Funds	
General Fund	
Outer road maintenance	\$ 68,251
Business-type Funds	
Water fund:	
Customer deposits	74,597
Series 2007 Water Bonds:	
Debt service	1
Debt service reserve	416,360
Principal retirement	218,027
Interest retirement	11,200
Series 2009 Water Bonds:	
Debt service	1
Principal retirement	12,601
Interest retirement	1,616
Series 2010 Water Bonds:	
Debt service	1
Principal retirement	9,001
Interest retirement	1,454
Total business-type funds	<u>744,859</u>
Total restricted cash	<u>\$813,110</u>

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**5. ACCOUNTS RECEIVABLE - PROPRIETARY FUNDS:**

Accounts receivable in the proprietary funds represent user-based charges for services provided to the City's customers. Net receivables at June 30, 2022, were as follows:

	Total Receivables	Allowance	Net Receivables
Business-type activities:			
Proprietary funds:			
Water	\$ 122,381	\$ (15,146)	\$ 107,235
Sewer	20,745	(3,538)	17,207
Nursing home	-	-	-
Solid waste	14,458	(2,330)	12,128
Total	\$ 157,584	\$ (21,014)	\$ 136,570

**6. PROPERTY TAXES:**

Property taxes levied and uncollected are carried as an asset of the appropriate fund and are recorded as revenue in the respective fund when they become measurable and available. Property taxes are assessed on October 31 and are due and payable at that time. Property taxes attach as an enforceable lien on January 1 and the taxes are due to be collected by the following October 31. Uncollected amounts become delinquent after January 1 of the following year. The property tax levy per \$100 of assessed valuation of real and tangible personal property for the calendar year 2021 was as follows:

Fund	Levy
General	\$ .5797
Library	.2000
Park	.0500
Total	\$ .8297

**7. TAXES AND OTHER RECEIVABLES - GENERAL FUND:**

Taxes receivable represent the collective ad valorem taxes, local sales taxes and franchise taxes. Adjustments have been made during the year to remove any uncollectible accounts. Management believes that the remaining receivables will be collected in the next fiscal year. Balances at June 30, 2022, were as follows:

	General Fund
Property tax	\$ 13,591
Sales tax	49,660
Motor vehicle and fuel	6,076
Franchise taxes	8,125
Less: Allowance	(12,975)
Total receivables	\$ 64,477



**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**8. INSURANCE:**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains commercial insurance to cover these risks.

**9. COMMITMENTS AND CONTINGENCIES:**

Federal and State Grants

The City receives financial assistance from various Federal and State governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types or on the overall financial position of the City at June 30, 2022.

**10. DEFERRED COMPENSATION PLAN:**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional and participants elect how their salary deferrals are invested. All amounts of compensation deferred under the plan and all income attributable to those amounts are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefits of plan participants and/or beneficiaries. The City contributes a matching amount to the plan on behalf of employees. Total contributions to retirement accounts for the year ended June 30, 2022, totaled \$17,636.

**11. LONG-TERM DEBT:**

Changes in long-term debt during the year ended June 30, 2022, were as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending</u> <u>Balance</u>
<b>Governmental Activities:</b>				
Lease purchases	\$ 5,354	\$ 40,800	\$ (11,526)	\$ 34,628
Note payable-Division of Energy	18,352	-	(2,614)	15,738
Compensated absences	13,890	-	-	13,890
<b>Total Governmental Activities</b>	<u>\$ 37,596</u>	<u>\$ 40,800</u>	<u>\$ (14,140)</u>	<u>\$ 64,256</u>
<b>Business-Type Activities:</b>				
Waterworks & Sewerage Bonds	\$2,250,800	\$ -	\$ (257,700)	\$ 1,993,100
Note payable-Division of Energy	76,110	-	(10,860)	65,250
Compensated absences	19,185	-	-	19,185
<b>Total Business-Type Activities</b>	<u>\$2,346,095</u>	<u>\$ -</u>	<u>\$ (268,560)</u>	<u>\$ 2,077,535</u>

The compensated absences liability attributable to governmental activities will be liquidated by the General Fund.

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**11. LONG-TERM DEBT (continued):**

**A. GOVERNMENTAL ACTIVITIES DEBT**

Lease Purchases:

Lease purchase agreement for a police vehicle, bearing interest at 3.5% per annum, due in monthly payments of \$592, maturing November 2024. The balance owed at June 30, 2022 was \$16,430.

Lease purchase agreement for a police vehicle, bearing interest at 3.75% per annum, due in monthly payments of \$463, maturing December 2026. The balance owed at June 30, 2022 was \$18,198.

Debt service requirements to maturity are:

Year Ended			
June 30,	Principal	Interest	Total
2023	\$ 11,589	\$ 1,067	\$ 12,656
2024	12,014	643	12,657
2025	8,276	238	8,514
2026	2,749	30	2,779
	<u>\$ 34,628</u>	<u>\$ 1,978</u>	<u>\$ 36,606</u>

Assets with a cost of \$459,284 were acquired through capital leases.

**B. BUSINESS-TYPE ACTIVITIES DEBT**

1. Revenue Bonds:

Series 2007 Combined Waterworks and Sewerage System Revenue Bonds due in varying annual installments through July 1, 2028, interest at 1.40% \$ 1,600,000

Series 2009 Combined Waterworks and Sewerage System Revenue Bonds due in varying annual installments through January 1, 2030, interest at 1.51% 216,900

Series 2010 Combined Waterworks and Sewerage System Revenue Bonds due in varying annual installments through January 1, 2031, interest at 1.65% 176,200

\$ 1,993,100

Cash paid for interest on these bonds during the year ended June 30, 2022, totaled \$30,543.

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**11. LONG-TERM DEBT (continued):**

Debt service requirements to maturity are:

Year Ended	Principal	Interest	Total
June 30,			
2023	\$ 261,300	\$ 26,845	\$ 288,145
2024	265,700	23,090	288,790
2025	269,300	19,278	288,578
2026	273,800	15,417	289,217
2027	279,300	11,474	290,774
2028-2031	643,700	12,106	655,806
	<u>\$ 1,993,100</u>	<u>\$ 108,210</u>	<u>\$ 2,101,310</u>

The bonds are issued under the State of Missouri – Direct Loan Program. These bonds are purchased by and resold nationally by the Missouri State Environmental Improvement and Energy Resources Authority. Funds generated by the sale are deposited with a trustee in the applicant’s name and are used for construction of system improvements. Net revenues are pledged over the term of the bonds in an amount equal to the total principal and interest payments.

**C. COMBINED GOVERNMENTAL AND BUSINESS-TYPE NOTE PAYABLE:**

During the year ended June 30, 2018, the City entered into an agreement with the Missouri Department of Economic Development – Division of Energy for the purpose of financing the purchase of solar panels. The loan totaled \$139,479 and was used to purchase solar panels to be used by both the governmental and business-type activities of the City. The loan proceeds and associated asset acquisitions are capitalized as such. The note is payable in semi-annual installments of \$7,989 beginning May 1, 2018, through November 1, 2027, interest at 2.75% per annum.

Total interest paid on this note for the year ended June 30, 2022, totaled \$2,505, reporting \$487 in the general fund/governmental activities and \$2,018 in the water fund/business-type activities.

Debt service requirements to maturity are as follows:

Year Ended	Governmental			Business-Type			
	June 30,	Principal	Interest	Total	Principal	Interest	Total
2023		\$ 2,686	\$ 414	\$ 3,100	\$ 11,160	\$ 1,718	\$ 12,878
2024		2,761	339	3,100	11,469	1,409	12,878
2025		2,837	263	3,100	11,786	1,092	12,878
2026		2,916	184	3,100	12,113	765	12,878
2027		2,996	104	3,100	12,449	429	12,878
2028		1,542	21	1,563	6,273	86	6,359
		<u>\$ 15,738</u>	<u>\$ 1,325</u>	<u>\$ 17,063</u>	<u>\$ 65,250</u>	<u>\$ 5,499</u>	<u>\$ 70,749</u>

**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**12. CAPITAL ASSETS:**

The following is a summary in changes in capital assets for the year ended June 30, 2022:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Nondepreciable assets:				
Land and easements	\$ 13,730	\$ -	\$ -	\$ 13,730
Total non-depreciable assets	<u>13,730</u>	<u>-</u>	<u>-</u>	<u>13,730</u>
Depreciable capital assets:				
Buildings and improvements	607,817	-	-	607,817
Equipment, furniture and fixtures	1,249,176	106,774	(54,990)	1,300,960
Infrastructure	936,585	-	-	936,585
Total depreciable assets	<u>2,793,578</u>	<u>106,774</u>	<u>(54,990)</u>	<u>2,845,362</u>
Less accumulated depreciation:				
Buildings	174,988	15,152	-	190,140
Equipment, furniture and fixtures	1,105,153	46,228	(54,990)	1,096,391
Infrastructure	351,233	23,415	-	374,648
Total accumulated depreciation	<u>1,631,374</u>	<u>84,795</u>	<u>(54,990)</u>	<u>1,661,179</u>
Total depreciable capital assets, net	<u>1,162,204</u>	<u>21,979</u>	<u>-</u>	<u>1,184,183</u>
Total governmental activities capital assets	<u>\$ 1,175,934</u>	<u>\$ 21,979</u>	<u>\$ -</u>	<u>\$ 1,197,913</u>

Depreciation expense in the amount of \$84,795 was charged to the following functions:

General government	\$ 45,966
Street	22,531
Fire	202
Public safety	14,996
Park	<u>1,100</u>
	<u>\$ 84,795</u>



**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

**12. CAPITAL ASSETS (continued):**

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Business-type activities:</b>				
<b>Sewer Fund:</b>				
Depreciable capital assets:				
Buildings and improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Plant, structure and lines	1,362,312	-	-	1,362,312
Equipment, furniture and fixtures	226,865	-	-	226,865
Total	<u>1,593,177</u>	<u>-</u>	<u>-</u>	<u>1,593,177</u>
Less accumulated depreciation:				
Buildings and improvements	4,000	-	-	4,000
Equipment, furniture and fixtures	167,777	11,691	-	179,468
Infrastructure	792,211	26,266	-	818,477
Total accumulated depreciation	<u>963,988</u>	<u>37,957</u>	<u>-</u>	<u>1,001,945</u>
Total sewer fund capital assets, net	<u>\$ 629,189</u>	<u>\$ (37,957)</u>	<u>\$ -</u>	<u>\$ 591,232</u>
<b>Water Fund:</b>				
Nondepreciable assets:				
Land and easements	\$ 23,484	\$ -	\$ -	\$ 23,484
Construction in progress	7,525	-	-	7,525
Depreciable capital assets:				
Buildings and improvements	127,496	-	-	127,496
Plant, structure and lines	8,924,438	-	-	8,924,438
Equipment, furniture and fixtures	552,378	20,311	-	572,689
Total	<u>9,635,321</u>	<u>20,311</u>	<u>-</u>	<u>9,655,632</u>
Less accumulated depreciation:				
Buildings and improvements	25,802	3,618	-	29,420
Infrastructure	3,093,186	181,444	-	3,274,630
Equipment, furniture and fixtures	437,222	14,023	-	451,245
Total accumulated depreciation	<u>3,556,210</u>	<u>199,085</u>	<u>-</u>	<u>3,755,295</u>
Total water fund capital assets, net	<u>\$ 6,079,111</u>	<u>\$ (178,774)</u>	<u>\$ -</u>	<u>\$ 5,900,337</u>
<b>Solid Waste Fund:</b>				
Depreciable capital assets:				
Equipment, furniture and fixtures	\$ 21,636	\$ -	\$ -	\$ 21,636
Less accumulated depreciation:				
Equipment, furniture and fixtures	21,636	-	-	21,636
Total solid waste fund capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**13. CONCENTRATIONS:**

The City received approximately 46 percent of its water user fees from one public water supply district.

**14. PLEGGED REVENUES:**

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay the Series 2007, 2009, and 2010 Combined Waterworks and Sewerage System Revenue Bonds. The bonds were issued for the amounts identified in Note 11 above. Proceeds from the bonds were used to fund infrastructure for the waterworks system. The bonds are payable solely from water and sewer fund net revenues and are payable through 2031. The total principal and interest remaining to be paid on the bonds is \$2,101,310.

**15. INTERFUND TRANSFERS:**

During the course of normal operations, the City may transfer revenues between funds for various reasons. The City's interfund transfers consist of transfers of revenues from a fund that a statute or the budget requires to collect them to the fund that a statute or the budget requires to expend them. Legally authorized transfers that are not intended to be repaid are treated as operating transfer and are included in the results of operations of both governmental and proprietary funds. Short-term amounts owed between funds, if any, are classified as "Due to/from other funds." Transfers for the current year were as follows:

<u>Transfer from</u>	Transfer to				<u>Total</u>
	<u>General Fund</u>	<u>Water Fund</u>	<u>Solid Waste Fund</u>	<u>Nursing Home Fund</u>	
General	\$ -	\$ -	\$ 9,612	\$ 13,043	\$ 22,655
Sewer	-	56,053	-	-	56,053
Water	2,500	-	-	-	2,500
Nursing home	2,165	-	-	-	2,165
	<u>\$ 4,665</u>	<u>\$ 56,053</u>	<u>\$ 9,612</u>	<u>\$ 13,043</u>	<u>\$ 83,373</u>

**16. ANNUAL GENERAL OPERATING REVENUE FROM TRAFFIC VIOLATIONS:**

House Bill 103 amending Section 302.341.2 RSMo became effective on August 28, 2013. The amendment to the statute required municipalities to report an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations. The City's traffic violations revenues are .28% of this total "annual general operating revenue", which is substantially below the 20% threshold requirement of the amended statute.

**17. SPECIAL ITEM:**

The City sold the Nursing Home property at a substantial loss. It was determined continued operations were not feasible and subsidizing the operations would likely result in larger losses in the future. Further subsidization by the General Fund would weaken the overall financial position of the City and could possibly impair future City operations.

**CITY OF ADRIAN, MISSOURI  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**18. SUBSEQUENT EVENTS:**

Management has reviewed subsequent events through November 10, 2023, the date these financial statements were available to be issued.

**CITY OF ADRIAN, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Budget Basis	Variances
	Original	Final	Actual Amounts	Positive (Negative)
			Final to Actual	
<b>REVENUES</b>				
Property taxes	\$ 128,550	\$ 128,550	\$ 126,307	\$ (2,243)
Franchise taxes	162,000	162,000	134,227	(27,773)
Sales taxes	690,700	690,700	587,185	(103,515)
Other taxes	-	-	83,336	83,336
Licenses and permits	13,000	13,000	8,954	(4,046)
Fines and forfeitures	12,000	12,000	3,320	(8,680)
Investment earnings	5,635	5,635	4,819	(816)
Grants	163,000	163,000	189,512	26,512
Miscellaneous	31,585	31,585	71,425	39,840
Total revenues	1,206,470	1,206,470	1,209,085	2,615
<b>EXPENDITURES</b>				
Salaries, payroll taxes and benefits	378,585	378,585	522,354	(143,769)
Repairs	120,700	120,700	184,414	(63,714)
Administration and supplies	78,852	78,852	35,667	43,185
Insurance	50,100	50,100	55,374	(5,274)
Utilities and street lights	71,475	71,475	70,440	1,035
Library expenditures	-	-	25,401	(25,401)
Vehicle expenses	23,023	23,023	25,968	(2,945)
Capital outlay and debt service	108,700	108,700	64,978	43,722
Total expenditures	831,435	831,435	984,596	(153,161)
Excess (deficiency) of revenues over expenditures	375,035	375,035	224,489	(150,546)
<b>OTHER FINANCING (USES)</b>				
Transfers in (out)	-	-	(17,990)	(17,990)
Net change in fund balance	375,035	375,035	206,499	\$ (168,536)
Fund balance - beginning	1,744,644	1,744,644	1,744,644	
Fund balance - ending	\$ 2,119,679	\$ 2,119,679		
Adjustment to reconcile to GAAP Basis				
Revenue accruals				
3,357				
Expenditure accruals				
(41,073)				
Fund balance - ending (GAAP Basis)				
\$ 1,913,427				

See accompanying notes to supplemental information and independent auditors' report.



**CITY OF ADRIAN, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE FOR THE WATER FUND**  
**NON-GAAP BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variances</u>
	<u>Original</u>	<u>Final</u>	<u>Non-GAAP Budgetary Basis</u>	<u>Positive (Negative) Final to Actual</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$1,161,601	\$1,161,601	\$ 1,087,573	\$ (74,028)
Miscellaneous	15,000	15,000	15,150	150
Total revenues	<u>1,176,601</u>	<u>1,176,601</u>	<u>1,102,723</u>	<u>(73,878)</u>
<b>OPERATING EXPENSES</b>				
Treatment and operations				
Personal services	542,798	542,798	242,292	300,506
Contractual services	326,326	326,326	333,024	(6,698)
Commodities	115,400	115,400	113,118	2,282
Capital outlay	46,235	46,235	20,311	25,924
Debt service	295,450	295,450	302,534	(7,084)
Total operating expenses	<u>1,326,209</u>	<u>1,326,209</u>	<u>1,011,279</u>	<u>314,930</u>
<b>OPERATING INCOME</b>	<u>(149,608)</u>	<u>(149,608)</u>	<u>91,444</u>	<u>241,052</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest income	<u>6,700</u>	<u>6,050</u>	<u>13,579</u>	<u>7,529</u>
<b>INCOME BEFORE TRANSFERS</b>	<u>(142,908)</u>	<u>(143,558)</u>	<u>105,023</u>	<u>248,581</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>-</u>	<u>-</u>	<u>53,553</u>	<u>53,553</u>
<b>CHANGE IN NET POSITION</b>	<u>(142,908)</u>	<u>(143,558)</u>	<u>158,576</u>	<u>302,134</u>
<b>NET POSITION, BEGINNING</b>	<u>7,647,042</u>	<u>7,647,042</u>	<u>7,647,042</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$7,504,134</u>	<u>\$7,503,484</u>	<u>7,805,618</u>	<u>\$ 302,134</u>
<b>Adjustments to reconcile to GAAP basis</b>				
Accrual adjustments to revenues			9,258	
Accrual adjustments to expenses			15,109	
Capital outlay			20,311	
Principal on bonds and capital leases			268,560	
Depreciation			(199,085)	
<b>NET POSITION, ENDING (GAAP Basis)</b>			<u>\$ 7,919,771</u>	

See accompanying notes to supplemental information and independent auditors' report.

**CITY OF ADRIAN, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE FOR THE SEWER FUND**  
**NON-GAAP BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variances</u>
	<u>Original</u>	<u>Final</u>	<u>Non-GAAP</u>	<u>Positive (Negative)</u>
			<u>Budgetary Basis</u>	<u>Final to Actual</u>
OPERATING REVENUES				
Charges for services	\$ 145,425	\$ 145,425	\$ 130,745	\$ (14,680)
OPERATING EXPENSES				
Treatment and operations				
Personal services	24,470	24,470	24,172	298
Contractual services	132,645	132,645	50,079	82,566
Commodities	9,100	9,100	441	8,659
Capital outlay	22,500	22,500	-	22,500
Total operating expenses	<u>188,715</u>	<u>188,715</u>	<u>74,692</u>	<u>114,023</u>
OPERATING INCOME (LOSS)	(43,290)	(43,290)	56,053	99,343
NON-OPERATING REVENUES (EXPENSES)				
Interest income	<u>1,890</u>	<u>1,890</u>	<u>1,883</u>	<u>(7)</u>
CHANGE IN NET POSITION BEFORE OTHER FINANCING SOURCES (USES)	(41,400)	(41,400)	57,936	99,336
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	<u>-</u>	<u>-</u>	<u>(56,053)</u>	<u>(56,053)</u>
CHANGE IN NET POSITION	(41,400)	(41,400)	1,883	<u>\$ 43,283</u>
NET POSITION, BEGINNING	<u>1,031,769</u>	<u>1,031,769</u>	<u>1,031,769</u>	
NET POSITION, ENDING	<u>\$ 990,369</u>	<u>\$ 990,369</u>	1,033,652	
Adjustments to reconcile to GAAP basis				
Accrual adjustments to revenues			2,286	
Accrual adjustments to expenses			1,211	
Depreciation			<u>(37,957)</u>	
NET POSITION, ENDING (GAAP Basis)			<u>\$ 999,192</u>	

See accompanying notes to supplemental information and independent auditors' report.

**CITY OF ADRIAN, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE FOR THE SOLID WASTE FUND**  
**NON-GAAP BUDGETARY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variances</u>
	<u>Original</u>	<u>Final</u>	<u>Non-GAAP Budgetary Basis</u>	<u>Positive (Negative) Final to Actual</u>
OPERATING REVENUES				
Charges for services	\$ 103,000	\$ 103,000	\$ 107,550	\$ 4,550
OPERATING EXPENSES				
Treatment and operations				
Personal services	4,480	4,480	-	4,480
Contractual services	92,350	92,350	117,162	(24,812)
Total operating expenses	96,830	96,830	117,162	(20,332)
OPERATING INCOME (LOSS)	6,170	6,170	(9,612)	(15,782)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(6,530)	(6,530)	9,612	16,142
CHANGE IN NET POSITION	(360)	(360)	-	\$ 360
NET POSITION, BEGINNING	12,526	12,526	12,526	
NET POSITION, ENDING	\$ 12,166	\$ 12,166	12,526	
Adjustments to reconcile to GAAP basis				
Accrual adjustments to revenues			685	
Accrual adjustments to expenses			(1,050)	
NET POSITION, ENDING (GAAP Basis)			\$ 12,161	

See accompanying notes to supplemental information and independent auditors' report.

**CITY OF ADRIAN, MISSOURI**  
**NOTES TO THE REQUIRED AND OTHER SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. BUDGETS AND BUDGETARY ACCOUNTING**

The Board of Aldermen follow the following procedures in establishing the budgetary data reflected in the government-wide financial statements:

1. Prior to April 30, the City Clerk, who serves as the budget officer, submits to the Board of Aldermen a proposed operating budget for all funds for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Total actual expenditures may not legally exceed total budgeted expenditures. All annual appropriations lapse at fiscal year-end.
2. Public hearings are conducted to obtain taxpayer comments. Prior to approval by the Board of Aldermen, the budget document is available for public inspection.
3. Prior to June 30, the budget is legally enacted by a vote of the Board of Aldermen.
4. Subsequent to its formal approval of the budget, the City Clerk has the authority to make necessary adjustments to the budget by formal vote.

Budgets are prepared on the cash basis of accounting (budgetary basis), in which revenues are recognized when collected and expenditures are recognized when paid. The reported budgetary data represent both the original and final approved budgets as adopted by the Board of Aldermen.



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Nevada, MO 64772  
Phone: 417.667.6375  
Fax: 417.667.6420

1118 Remington Plaza, Suite A  
Raymore, MO 64083  
Phone: 816.331.4242  
Fax: 816.322.4646

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND OTHER MATTERS AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor and Board of Aldermen  
City of Adrian, 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, the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Adrian, Missouri, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Adrian, Missouri's basic financial statements and have issued our report thereon dated November 10, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Adrian, Missouri'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 of Adrian, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Adrian, Missouri's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2022-001 to be a material weakness.



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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2022-002 and 2022-003 to be significant deficiencies.

**Report on Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the City of Adrian, Missouri's financial statements are free of 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2022-004.

**City of X, State Y's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Adrian, Missouri's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Adrian, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of 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.

*DSWA Certified Public Accountants. P.C.*

Raymore, Missouri  
November 10, 2023

**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS’**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Internal Control over Financial Reporting**

**2022-001 Segregation of Duties and Training – Material Weakness**

**Statement of Condition:** The City is not able to segregate the duties of employees to all phases of an accounting transaction. Not all City employees have been trained or cross-trained on the accounting process.

**Criteria:** Adequate segregation of non-compatible duties is important for a sound and efficient internal control system. Including appropriate training and cross-training helps to ensure all employees understand the processes and may help mitigate the risks associated with a lack of segregated duties.

**Cause:** Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction.

**Effect:** Errors or irregularities may result from this lack of segregation of employee duties and responsibilities.

**Recommendation:** Efficient segregation of duties in a small governmental environment is often difficult; however, we feel that the governing body and City management should be aware of the risk associated with this lack of duty segregation and attempt to exercise as much oversight control in these areas as possible and feasible. Some areas in which we recommend additional oversight are:

1. The City should create a written accounting procedures manual. This manual should give detailed processes related to the accounting procedures of the City. The manual will allow all office personnel to understand how procedures should work. It is important not only for City personnel but the Board of Aldermen to understand the procedures within the City.
2. The City should have a written risk assessment that is monitored on an ongoing basis to ensure the Board is constantly assessing the risks associated with City procedures.
3. Implementation of secondary reviews is imperative when an entity is unable to adequately segregate duties. Secondary reviews should be performed by someone outside of the daily accounting cycle. Reviews should include approval of all adjusting journal entries entered in the accounting system, direct deposit payroll, timesheets, supporting documentation of all City expenditures including credit card statements and supporting documentation, bank statements, and reconciliations of cash to the general ledger. We further recommend that all City expenditures be included on the Council Approval Report for review and approval at each council meeting. Documentation of such reviews should be kept by the City.
4. Appropriate training and cross-training of employees will help to mitigate risks related to a lack of segregated duties.

**City’s Response:** Segregation is limited due to the small number of employees, however, we are working towards creating a procedure manual and working on reviews in several areas to help with this weakness.

**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS'**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Internal Control over Financial Reporting (continued)**

**2022-002 Significant Deficiency – Financial Accounting and Reporting**

Statement of Condition: The City financial accounting software is complex in either function or in its initial setup.

Criteria: The financial accounting software should present reports and financial information in a user friendly manner.

Cause: The City's financial accounting software is complex in design or setup. It appears separate general ledgers have been created for each government function rather than being organized on a fund basis.

Effect: The cumbersome nature of the system hinders timely financial reporting and is difficult to extract information from.

Recommendation: The City should either reconstruct the existing accounting system or look into other accounting systems.

*City's Response: The current financial software has been configured to generate a useful monthly report that tracks revenues and expenses compared to the budget. The city is moving to a new financial accounting software platform that is user friendly and has the capacity to generate financial reports that are functional and presented in a manner that are more easily understood by the general public. The new software install will begin before the end of 2022 and will be completed within the first quarter of 2023.*

**2022-003 Significant Deficiency – Financial Reporting and Budgets**

Statement of Condition: The budget is not entered into the City's financial accounting software package.

Criteria: The City's financial reports should include the requisite financial information and the related budgetary information for management to make informed decisions and monitor City finances.

Cause: The budget is not entered into the City's financial accounting software.

Effect: Management could make financial decisions not in accordance with the adopted budget and/or fail to properly amend the budget as needed.

Recommendation: The City should adopt policies to ensure the budget is entered into the accounting system and the requisite budget to actual comparisons are readily available for management and the Board of Aldermen.

*City's Response: The city's budget was entered into the accounting software in August of 2022. Monthly budget to actual revenue and expense reports have been generated and posted online for public consumption. The budget will be imported into the new financial accounting software every year as part of the budget planning and approval process.*



**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS'**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Compliance**

**2022 - 004 Budget**

**Statement of Condition:** Actual expenditures exceeded budgeted expenditures in the General and Solid Waste Funds.

**Criteria:** Chapter 67.040 of the Revised Missouri Statutes states that an increase of expenditures over budgeted amounts is to be made only on formal resolution.

**Effect:** The City was not in compliance with Chapter 67.040 of the Revised Missouri Statutes.

**Cause:** The City did not amend the General Fund and Solid Waste Fund budgets to reflect increased expenditures.

**Recommendation:** We recommend the City monitor budgeted to actual expenditures and amend the budget accordingly.

**City's Response:** *The city will monitor budgeted to actual expenditures monthly and make the necessary budget amendments and or adjustments accordingly. The city will use the new financial accounting software implementation to bring any overstated funds into balance*

**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS'**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Internal Control over Financial Reporting**

**2021-001 Segregation of Duties and Training – Material Weakness**

**Statement of Condition:** The City is not able to segregate the duties of employees to all phases of an accounting transaction. Not all City employees have been trained or cross-trained on the accounting process.

**Criteria:** Adequate segregation of non-compatible duties is important for a sound and efficient internal control system. Including appropriate training and cross-training helps to ensure all employees understand the processes and may help mitigate the risks associated with a lack of segregated duties.

**Cause:** Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction.

**Effect:** Errors or irregularities may result from this lack of segregation of employee duties and responsibilities.

**Recommendation:** Efficient segregation of duties in a small governmental environment is often difficult; however, we feel that the governing body and City management should be aware of the risk associated with this lack of duty segregation and attempt to exercise as much oversight control in these areas as possible and feasible. Some areas in which we recommend additional oversight are:

1. The City should create a written accounting procedures manual. This manual should give detailed processes related to the accounting procedures of the City. The manual will allow all office personnel to understand how procedures should work. It is important not only for City personnel but the Board of Aldermen to understand the procedures within the City.
2. The City should have a written risk assessment that is monitored on an ongoing basis to ensure the Board is constantly assessing the risks associated with City procedures.
3. Implementation of secondary reviews is imperative when an entity is unable to adequately segregate duties. Secondary reviews should be performed by someone outside of the daily accounting cycle. Reviews should include approval of all adjusting journal entries entered in the accounting system, direct deposit payroll, timesheets, supporting documentation of all City expenditures including credit card statements and supporting documentation, bank statements, and reconciliations of cash to the general ledger. We further recommend that all City expenditures be included on the Council Approval Report for review and approval at each council meeting. Documentation of such reviews should be kept by the City.
4. Appropriate training and cross-training of employees will help to mitigate risks related to a lack of segregated duties.

**City's Response:** *Segregation is limited due to the small number of employees, however, we are working towards creating a procedure manual and working on reviews in several areas to help with this weakness.*

**Status:** This is still a finding.

**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS'**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Internal Control over Financial Reporting (continued)**

**2021-002 Significant Deficiency – Financial Accounting and Reporting**

Statement of Condition: The City financial accounting software is complex in either function or in its initial setup.

Criteria: The financial accounting software should present reports and financial information in a user friendly manner.

Cause: The City's financial accounting software is complex in design or setup. It appears separate general ledgers have been created for each government function rather than being organized on a fund basis.

Effect: The cumbersome nature of the system hinders timely financial reporting and is difficult to extract information from.

Recommendation: The City should either reconstruct the existing accounting system or look into other accounting systems.

*City's Response: The current financial software has been configured to generate a useful monthly report that tracks revenues and expenses compared to the budget. The city is moving to a new financial accounting software platform that is user friendly and has the capacity to generate financial reports that are functional and presented in a manner that are more easily understood by the general public. The new software install will begin before the end of 2022 and will be completed within the first quarter of 2023.*

Status: This is still a finding.

**2021-003 Significant Deficiency – Financial Reporting and Budgets**

Statement of Condition: The budget is not entered into the City's financial accounting software package.

Criteria: The City's financial reports should include the requisite financial information and the related budgetary information for management to make informed decisions and monitor City finances.

Cause: The budget is not entered into the City's financial accounting software.

Effect: Management could make financial decisions not in accordance with the adopted budget and/or fail to properly amend the budget as needed.

Recommendation: The City should adopt policies to ensure the budget is entered into the accounting system and the requisite budget to actual comparisons are readily available for management and the Board of Aldermen.

*City's Response: The city's budget was entered into the accounting software in August of 2022. Monthly budget to actual revenue and expense reports have been generated and posted online for public consumption. The budget will be imported into the new financial accounting software every year as part of the budget planning and approval process.*

Status: This is still a finding.

**CITY OF ADRIAN, MISSOURI**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES TO THE INDEPENDENT AUDITORS'**  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE**  
**AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED**  
**IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**  
**JUNE 30, 2022**

**Compliance**

**2021 - 004 Budget**

**Statement of Condition:** Actual expenditures exceeded budgeted expenditures in the General Fund.

**Criteria:** Chapter 67.040 of the Revised Missouri Statutes states that an increase of expenditures over budgeted amounts is to be made only on formal resolution.

**Effect:** The City was not in compliance with Chapter 67.040 of the Revised Missouri Statutes.

**Cause:** The City did not amend the General Fund budget to reflect increased expenditures.

**Recommendation:** We recommend the City monitor budgeted to actual expenditures and amend the budget accordingly.

**City's Response:** *The city will monitor budgeted to actual expenditures monthly and make the necessary budget amendments and or adjustments accordingly. The city will use the new financial accounting software implementation to bring any overstated funds into balance*

Status: This is still a finding.





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Fax: 417.667.6420

1118 Remington Plaza, Suite A  
Raymore, MO 64083  
Phone: 816.331.4242  
Fax: 816.322.4646

## MANAGEMENT LETTER

To the Honorable Mayor and Board of Alderman  
City of Adrian, Missouri

In planning and performing our audit of the financial statements of the City of Adrian, Missouri, for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express an opinion on the effectiveness the City of Adrian, Missouri's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The comments below summarize our suggestions regarding those matters. This letter does not affect our report dated November 10, 2023, on the financial statements of City of Adrian, Missouri.

We will review the status of these comments during our next audit engagement. We have already discussed the following comments with your management personnel, and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

### A. EXCESSIVE BANK ACCOUNTS

The City currently maintains records for approximately forty bank accounts that are deposited with three different banks. We recommend the Board consider pooling of funds to maximize investment yields and reduce bookkeeping for the numerous accounts.

### B. OUTSTANDING CHECKS

We noted several checks on the City's accounts that have been outstanding for more than three years. State statute requires checks outstanding for this length of time to be remitted to the Missouri State Treasurer as unclaimed property. We recommend the City review the list of outstanding items for accuracy and remit the required items to the Missouri State Treasurer. If items are in error, the Board of Aldermen should vote to approve the removal of the erroneous items.

#### C. INTEREST EARNED ON SAVINGS ACCOUNTS AND CERTIFICATES OF DEPOSIT

Interest earned is not recorded on certain Certificates of Deposit and savings accounts. We recommend all CDs and savings accounts be reconciled monthly or quarterly, depending on the frequency of bank reporting.

#### D. RECURRING PAYMENTS

We recommend recurring payments for utilities, phone, and monthly payment type insurance be set up for automatic debit from the City's bank accounts. The Board of Aldermen would need to authorize such payments once and modify if there is a change in a vendor.

We wish to thank the management and staff of the City for their support and assistance during our audit.

This report is intended solely for the use of the Board of Aldermen of the City of Adrian, Missouri, and is not intended to be and should not be used by anyone other than this specified party.

*DSWA Certified Public Accountants, P.C.*

Raymore, Missouri  
November 10, 2023

**B**



# ***CITY OF ADRIAN***

16 East 5<sup>th</sup> Street, PO Box 246, Adrian, MO 64720-0246  
Phone: 816-297-2659 Fax: 816-297-2888

**Jeremy Bridges – North Alderman**  
**David Hummel – North Alderman**

**Matt Cunningham**  
**Mayor**

**Matt Sears – South Alderman**  
**Jeff Vick – South Alderman**

## **NOTICE**

**The City of Adrian Municipal Election will be held on Tuesday, April 02, 2024, for the purpose of electing a Mayor, an Alderman from the North Ward, and an Alderman from the South Ward. Candidate filling will be open on December 05, 2023, and close December 26, 2023. All candidates must file with the City Clerk in the City Hall of Adrian, Missouri during normal business hours, 8:00 a.m. to 4:30 p.m. Monday through Friday. Voting will take place at the Adrian Optimist Building located at 11092 NW County Road 41, Adrian, Missouri.**

**Posted November 06, 2023**  
**Evon Hall**  
**City Clerk**



BILL NO. 23-23

Ordinance No. 1173

AN ORDINANCE CALLING FOR AN ELECTION IN THE  
CITY OF ADRIAN MISSOURI, ON APRIL 2, 2024.

BE IT ORDAINED BY THE BOARD OF ALDERMAN OF THE CITY OF ADRIAN, MISSOURI, AS  
FOLLOWS:

Section 1. Pursuant to section 79.030, RSMo, and election is hereby called for the 2<sup>nd</sup> day  
of April 2024, for the purpose of electing,

- A. Alderman (North Ward), two-year term.
- B. Alderman (South Ward), two-year term.
- C. Mayor, two-year term.

Section 2. In accordance with Section 115.127.5, RSMo, any person duly qualified, who  
desires to seek election at said election shall file with the City Clerk of Adrian, Missouri, at  
any time after 8:00 a.m. on December 5, 2023, and before 4:30 p.m. on December 26,  
2023, excluding weekends and holidays.

Section 3. Said election shall be conducted by the Bates County Clerk in accordance  
with state law. The election will be held at the Adrian Optimist Building.

Section 4. In accordance with section 115.124.2, RSMo, the City Clerk shall clearly  
designate where candidates shall form a line to effectuate candidate declaration filings  
and determine the order of such filings.

Section 5. The City Clerk, pursuant to Section 115.127.5 RSMo, shall notify the general  
public of the opening filing date, the offices to be filed, the proper place for filing, and the  
closing filing dates of the election, by publishing notice of the same in at least one  
newspaper of general circulation in the City on or before December 1, 2023.

Section 6. The City Clerk is hereby authorized to take any and all additional actions  
necessary to carry out the purpose and intent of this Ordinance.

PASSED BY THE BOARD OF ALDERMEN AND APPROVED BY THE MAYOR OF THE CITY OF  
ADRIAN, MISSOURI THIS 13<sup>TH</sup> DAY OF NOVEMBER 2023.

---

Matt Cunningham, Mayor

Attest: \_\_\_\_\_  
Evon Hall, City Clerk

**C**

BILL NO. 1174 RESOLUTION NO. 23-24

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI APPROVING THE RECOMMENDATION FROM THE PLANNING COMMISSION FOR A NEW ZONING DESIGNATION TITLED RURAL ESTATE.**

WHEREAS, the City Zoning Code does not currently have a Zone designated for dwellings surrounded by ample open space of 3 acres or more; and

WHEREAS, the Planning Commission has unanimously recommended the Code be amended to include a new Zone – Rural Estate.

BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI AS FOLLOWS:

SECITON 1. The Board of Aldermen hereby approve the addition of Rural Estate to the City of Adrian Zoning Code.

SECTION 2. This resolution shall become effective upon approval and passage by the Board of Aldermen.

THIS RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2023.

	<b>Yea</b>	<b>Nay</b>	<b>Absent</b>
Alderman <b>Jeff Vick</b>	_____	_____	_____
Alderman <b>Matt Sears</b>	_____	_____	_____
Alderman <b>Jeremy Bridges</b>	_____	_____	_____
Alderman <b>DavidHummel</b>	_____	_____	_____

APPROVED:

ATTEST:

\_\_\_\_\_

\_\_\_\_\_

Matt Cunningham, Mayor

Evon Hall, City Clerk

- 4.4 RURAL ESTATE - This district is established to accommodate very low-density residential development in rural areas of the City, characterized by dwellings surrounded by ample open space of 3 acres or more.
- 4.4-1 Permitted Uses By Right – In addition to the uses permitted by right in the R-1 District, the following uses shall be permitted by right in the RE District:
- A: Horses are permitted. The number of horses is based on the generally accepted rule of 2 acres for the first horse and 1 additional acre for each additional horse.
- 4.4-2 Use Restrictions – All R-1 Residential District restrictions shall be applied to RE District property.
- 4.4-3 Special Permit Uses - All uses permitted in the R-1 District by right or special permit may be permitted in the RE District, subject to the same regulations and standards.
- 4.4-4 Site Area and Dimension Limitations – All R-1 District site area and dimension requirements and limitations shall be applied to RE District property.

**D**

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI APPROVING THE RECOMMENDATION FROM THE PLANNING COMMISSION FOR A LOT SPLIT LOCATED ON THE 600 BLOCK OF N. MAX STEVENS.**

WHEREAS, the City of Adrian supports the addition of new residential development; and

WHEREAS, the Planning Commission has unanimously recommended the approval of the Lot Split for the Property at the 600 Block of N. Max Stevens;

BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI AS FOLLOWS:

SECTION 1. The Board of Aldermen hereby approve the lot spit located at the 600 Block of N. Max Stevens.

SECTION 2. The Board of Aldermen hereby approve the new addresses of 601& 603 N. Max Stevens.

SECTION 3. This resolution shall become effective upon approval and passage by the Board of Aldermen.

THIS RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2023.

	<b>Yea</b>	<b>Nay</b>	<b>Absent</b>
Alderman <b>Jeff Vick</b>	_____	_____	_____
Alderman <b>Matt Sears</b>	_____	_____	_____
Alderman <b>Jeremy Bridges</b>	_____	_____	_____
Alderman <b>DavidHummel</b>	_____	_____	_____

APPROVED:

ATTEST:

\_\_\_\_\_

\_\_\_\_\_

Matt Cunningham, Mayor

Evon Hall, City Clerk

A LOT SPLIT SURVEY IN THE WEST HALF OF THE SOUTHEAST QUARTER OF SECTION 33,  
TOWNSHIP 42 NORTH, RANGE 31 WEST OF THE 5<sup>TH</sup> PRINCIPAL MERIDIAN IN THE ORIGINAL  
TOWN, NOW CITY, OF ADRIAN, BATES COUNTY, MISSOURI.

SURVEYED IN AUGUST, 2023 AT THE REQUEST OF:

JEFF VICK FOR LILY'S HOUSE

104 N. KENTUCKY

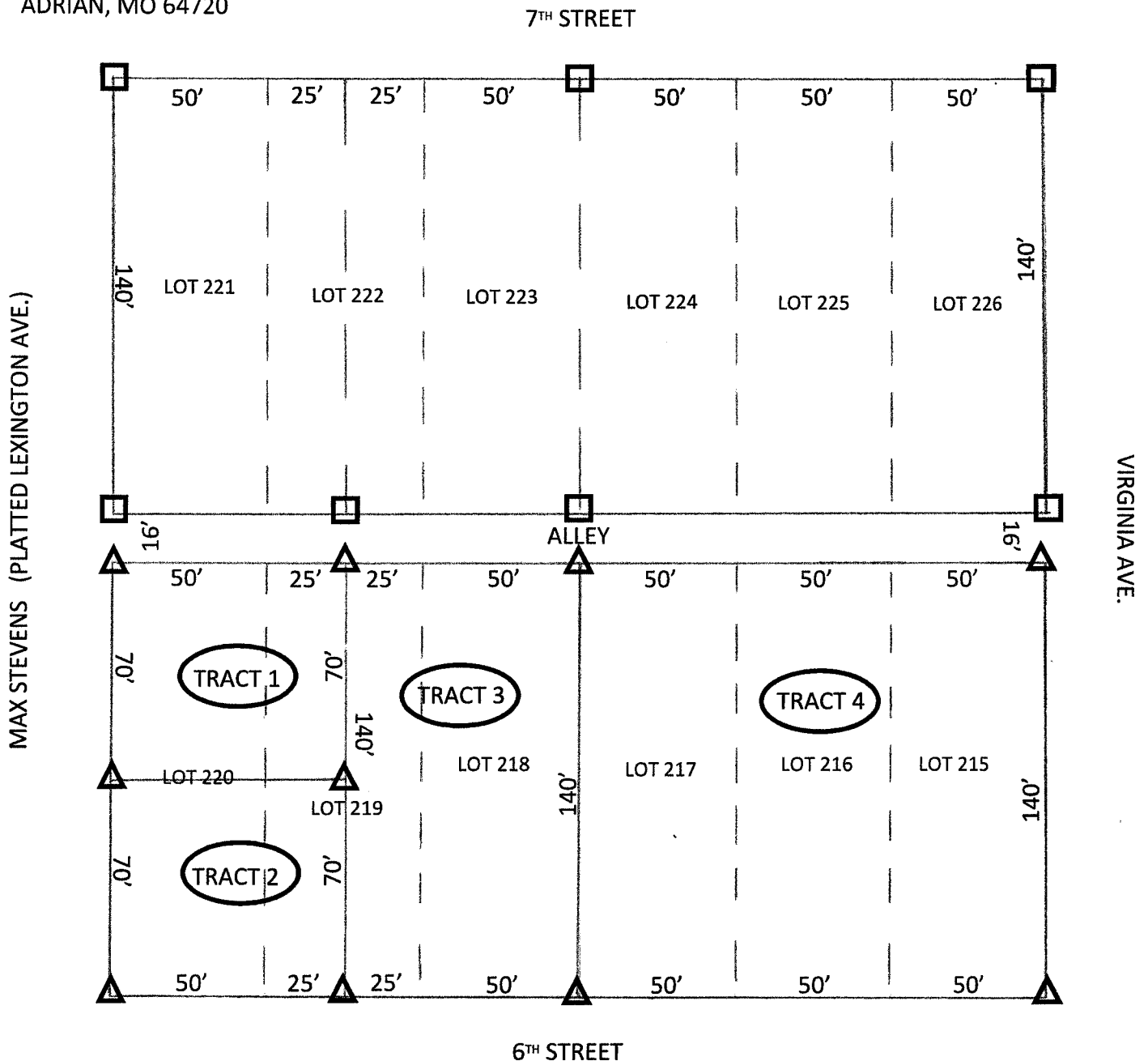
ADRIAN, MO 64720

□ FOUND IRON BAR/SPIKE

△ SET SPIKE



1"=50'



**SURVEY DESCRIPTION**

**TRACT 1:** THE NORTH 70.00 FEET OF THE WEST 25.00 FEET OF LOT 219 AND THE NORTH 70.00 FEET OF LOT 220 IN THE ORIGINAL TOWN, NOW CITY, OF ADRIAN, BATES COUNTY, MISSOURI.

**TRACT 2:** THE SOUTH 70.00 FEET OF THE WEST 25.00 FEET OF LOT 219 AND THE SOUTH 70.00 FEET OF LOT 220 IN THE ORIGINAL TOWN, NOW CITY, OF ADRIAN, BATES COUNTY, MISSOURI.

**TRACT 3:** ALL OF LOT 218 AND THE EAST 25.00 FEET OF LOT 219 IN THE ORIGINAL TOWN, NOW CITY, OF

**E**



**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI APPROVING THE RECOMMENDATION FROM THE PLANNING COMMISSION FOR THE REZONING OF 13 & 25 EAST 3<sup>RD</sup> STREET.**

WHEREAS, the City of Adrian supports the addition of new commercial development; and

WHEREAS, the City of Adrian is committed to following the adopted Zoning Code; and

WHEREAS, the Planning Commission has unanimously recommended the approval of the rezoning of 13 East 3<sup>rd</sup> Street and 25 East 3<sup>rd</sup> Street;

BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF ADRIAN, MISSOURI AS FOLLOWS:

SECTION 1. The Board of Aldermen hereby approve the rezoning of 13 East 3<sup>rd</sup> Street from B2 to B4.

SECTION 2. The Board of Aldermen hereby approve the rezoning of 25 East 3<sup>rd</sup> Street from R1 to B4.

SECTION 3. This resolution shall become effective upon approval and passage by the Board of Aldermen.

THIS RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2023.

	<b>Yea</b>	<b>Nay</b>	<b>Absent</b>
Alderman <b>Jeff Vick</b>	_____	_____	_____
Alderman <b>Matt Sears</b>	_____	_____	_____
Alderman <b>Jeremy Bridges</b>	_____	_____	_____
Alderman <b>DavidHummel</b>	_____	_____	_____

APPROVED:

ATTEST:

\_\_\_\_\_

\_\_\_\_\_

Matt Cunningham, Mayor

Evon Hall, City Clerk

CITY OF ADRIAN, MISSOURI

APPLICATION FOR REZONING OF PROPERTY

INSTRUCTION: All information specified hereon shall be furnished including; (1) a plot plan drawn to scale showing dimensions of the property to be rezoned, the dimensions and location of structures thereon present and proposed, proposed driveway opening, drives, and off-street parking; (2) a list prepared and certified by a qualified abstractor of the names of all property owners and legal description of all property within 200 feet of the exterior limits of the property to be rezoned; and (3) a filing fee of \$100.00.

An application will not be scheduled for hearing until all required information is furnished. Upon review of the application by the zoning commission, the applicant shall furnish additional information as may be deemed necessary for a clear understanding of the case.

Upon acceptance of the application, the proposed rezoning will be scheduled for hearing. In addition to notice to property owners, the hearing will be advertised in the official newspaper. All publication costs including proof of publication are the responsibility of the applicant. Evidence of notice by certified mail to property owners shall be furnished the zoning commission by return receipt mail. Applicant must publish notice of public hearing in local newspaper not less than 15 days or more than 21 days prior to date of public hearing.

APPLICATION FOR REZONING OF PROPERTY

1. Applicant Len Walth 3312 - NE CO RD 1025  
ADDRESS Box 102
2. Location of Property 25 E 34  
STREET ADDRESS
3. Legal Description \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. Owner of Property Len Walth
5. Present Zoning RESIDENTIAL
6. Proposed Zoning COMMERCIAL
7. Present Use Home

8. Proposed Use Storage

*Sam Watts*  
Signature of Applicant

DO NOT WRITE BELOW THIS LINE:

Following documents including:

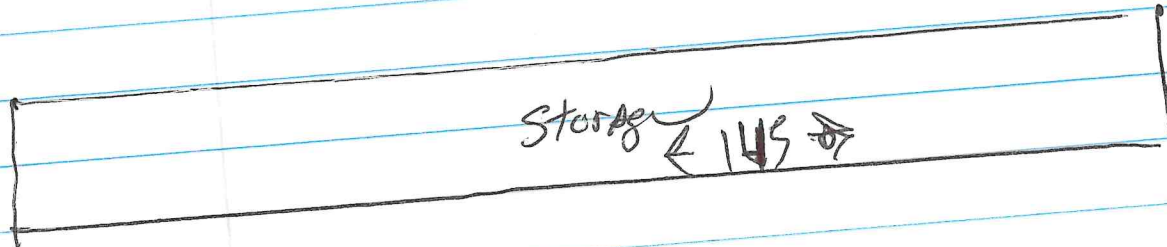
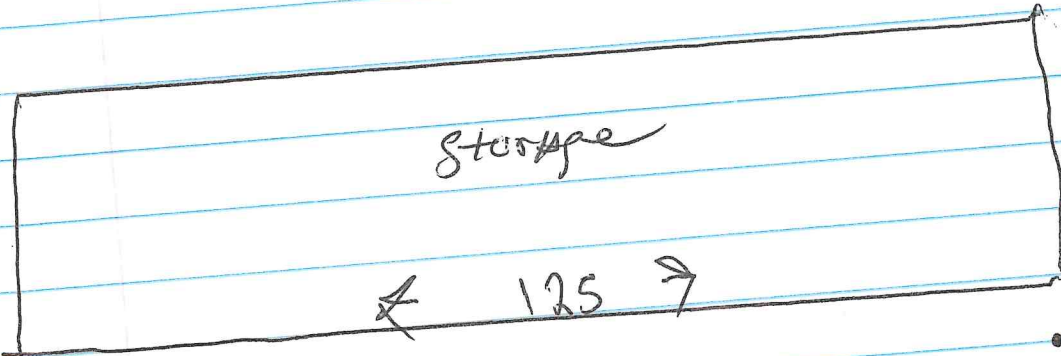
Plot Plan \_\_\_\_\_ List of Owners \_\_\_\_\_ Filing Fee \_\_\_\_\_

Accepted by: \_\_\_\_\_ Date \_\_\_\_\_



Existing Storage

50'



W

3rd St

3rd Street

Tom Walth  
816-797-8864

E