CITY OF
WAYNESVILLE
Missouri

100 Tremont Center
Waynesville, MO 65583

FINANCE & HUMAN RESOURCES COMMITTEE

OPEN SESSION AGENDA

February 10th, 2022 | 5:00pm

Committee Members: Chairman Davis, Councilman Conley, Councilman Koren

1. **Call to Order and Citizens Comments**

---

2. **Monthly Finance Update**
   a. Approval of January 13th, 2022 Minutes
   b. Review January 2022 Bills
   c. Cash Flow – Account Status as of January 31st, 2022
   d. End of Month Budget Review – January 2022

---

3. **Finance**
   a. Fund Balance Reserve Compliance 2022

---

4. **Human Resources**
   a. Certified Lagers Administrator – Amber Box
   b. Police Department Promotions

---

5. **GRANT: Application for Land & Water Conservation Fund – Splash Pad Upgrades**

---

6. **Other Business**
   a. Annual City Audit: March 14-18, 2022 - KPM CPA's & Advisors

---

The tentative agenda of this meeting also includes a vote to close part of this meeting pursuant to RSMo 610.021 for:

(1) Legal
(2) Real Estate
(3)(13) Personnel

Adjourn

(The next scheduled meeting will be March 10th, 2022 at 5:00pm)

Finance & Human Resources Committee
Summary of Open Session Minutes
January 13th, 2022

Members Present: Chairman Cecil Davis, Councilman Ed Conley, Councilman Amanda Koren
Staff Present: John Doyle, Amber Box, Tracey York, Michele Brown, Doug Potts
Media: Darrell Marina, Pulaski County Daily News

Call to Order: Meeting was called to order at 5:03pm

Citizen Comments: None

Approval of Minutes: A motion was made by Councilman Conley to accept the November 2nd, 2021 minutes as written. Motion was seconded by Councilman Koren. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed

Review Bills: Committee reviewed the bills. Motion was made by Councilman Conley to approve paying the bills. Motion was seconded by Councilman Koren. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed

Cash Flow – Account Status/EOY Budget Review

Committee reviewed the city's cash flow reports, bank account status, and end of year budget. The city has completed 100% of the 2021 Fiscal Year with expenses ending at 95% and revenues at 98%. City bank accounts have a total of $5,988,385.39 in restricted funds, reserve funds, and usable monies.

Budget Adjustment

Mr. Doyle requested an Ordinance Amending the FY 2022 Budget to be prepared for City Council in order to pay the remaining amount for a fence to be built alongside GW Lane St. between the road and the interstate. This fence is a requirement by MODOT and will be installed in the Spring. A motion was made by Councilman Koren to prepare and present the ordinance to the City Council for final approval. Motion was seconded by Councilman Conley. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed

Agreement with Benton & Associates

Committee reviewed the agreement with Benton and Associates for GIS Mapping. This project was already in the 2022 budget and the work will begin soon.

Grants:

National Fitness Campaign – Mr. Doyle presented the plans and reviewed a video regarding a National Fitness Campaign Fitness Park that would be constructed in the park. The city has been granted $25,000 towards this project and will use excess funds from 2021 to fund this project if approved. A motion was made by Councilman Koren to forward a Resolution to Adopt and Allocate Funds for an Outdoor Fitness Court as part of the 2022 National Fitness Campaign to City Council for final approval. Motion was seconded by Councilman Conley. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed

Land & Water Conservation Fund – Mr. Doyle reviewed a grant opportunity from LWCF that would assist the city in making improvements & enhancements to the Roubidoux Park's existing splash pad. If awarded, the city would provide a 50% match on the project. Applications are due in February and are awarded in November. A motion was made by Councilman Conley to forward a Resolution Authorizing the Mayor to Execute Grant Documents for the Land and Water Conservation Fund Program to City Council for final approval. Motion was seconded by Councilman Koren. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed

Other Business:

Preliminary Audit Day: KPM CPA's & Advisors will be onsite January 24th, 2022 to begin the annual audit.

Mr. Doyle stated a need for closed session in accordance with RSMo 610.21 (1)(2)(3)(13). Councilman Koren moved to go into closed session for that purpose and was seconded by Councilman Conley. A vote was called.

YEAS – Davis, Koren, Conley
NAYS – None
Motion Passed & committee enter into closed session at 5:28pm

Committee returned to open session

Committee adjourned a 6:31pm

Next meeting will be held on February 10th, 2022 at 5:00pm

BANK#	BANK NAME							
CHECK#	DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
5	SECURITY BANK (CONS)7034806							
32084	1/06/2022	100003681	ATR LIGHTING ENTERPRISES, INC.	121.50				
32085	1/06/2022	10879	BEATRICE A CARNEY	300.00				
32086	1/06/2022	10000495	BIG O TIRES	650.33				
32087	1/06/2022	10848	MARY A. BOX	300.00				
32088	1/06/2022	100003752	MICHELE L. BROWN	300.00				
32089	1/06/2022	11585	BRUCE, MELONY	300.00				
32090	1/06/2022	100003636	BUS ANDREWS TRUCK EQUIP INC	46.33				
32091	1/06/2022	1000080	CLEAN THE UNIFORM CO. JOPLIN	1,565.80				
32092	1/06/2022	1000085	PROCESSING CENTER	1,197.60				
32093	1/06/2022	10659	DENNIS OIL COMPANY	203.49				
32094	1/06/2022	11310	DOGWOOD ANIMAL SHELTER	348.00				
32095	1/06/2022	40150	DOWNTOWN STATION	37.50				
32096	1/06/2022	10000175	GAS PRODUCTS SALES, INC	372.85				
32097	1/06/2022	10335	GIER OIL COMPANY, INC.	10,563.78				
32098	1/06/2022	11424	HEALTHY PET WELLNESS CENTER	314.00				
32099	1/06/2022	120110	LESA K HELM	300.00				
32100	1/06/2022	11079	IMIN CONTROLS, LLC	320.00				
32101	1/06/2022	100005307	JACK'S LOCK & KEY LLC	9.00				
32102	1/06/2022	11558	JAIME, ROSA T LARA	300.00				
32103	1/06/2022	11276	JONES MIRIAM	300.00				
32104	1/06/2022	11530	KESSINGER DIAGNOSTIC CENTRE	45.00				
32105	1/06/2022	100004035	KORSMEYER FIRE PROTECTION, LLC	219.00				
32106	1/06/2022	100003666	LMC CONVENIENCE STORE	1,680.56				
32107	1/06/2022	10133	MAILBOX IT	38.49				
32108	1/06/2022	10000306	MISSOURI ONE CALL SYSTEM	158.75				
32109	1/06/2022	10000294	MOCCFOA	30.00				
32110	1/06/2022	10000271	MURDON CONCRETE PRODUCTS	600.00				VOID: double payment
32111	1/06/2022	11277	MY NETWORKS	1,080.00				
32112	1/06/2022	100003699	NAPWDA	50.00				
32113	1/06/2022	10000329	O'REILLY AUTOMOTIVE, INC.	91.24				
32114	1/06/2022	11587	POTTS, DOUG	300.00				
32115	1/06/2022	100003156	PULASKI CO TOURISM BUREAU	600.00				
32116	1/06/2022	10000361	PULASKI COUNTY E911	2,076.35				
32117	1/06/2022	10000301	RICOH USA, INC	935.94				
32118	1/06/2022	10000445	SANMAN'S CAR CARE CENTER	461.13				
32119	1/06/2022	100005092	SHRED-IT USA	71.87				
32120	1/06/2022	19370	SPECTERA, INC.	17.80				
32121	1/06/2022	10825	THE DIXON PILOT	145.00				
32122	1/06/2022	11125	UNDERGROUND CONCRETE	7,523.20				
32123	1/06/2022	22050	VISION CARE DIRECT	88.62				
32124	1/06/2022	230100	WAYNESVILLE RURAL FIRE	81,395.99				
32125	1/06/2022	11534	WORTH JENNIFER	300.00				
32126	1/06/2022	100005117	TRACEY YORK	300.00				
32127	1/13/2022	10000227	ACCUDATA COLLECTION SERVICE	189.30				
32128	1/13/2022	100002	AIRGAS USA, LLC	52.84				
32129	1/13/2022	1000032	ARMOR EQUIPMENT	712.86				
32130	1/13/2022	1000053	BEST FRIENDS ANIMAL HOSPITAL	287.30				
32131	1/13/2022	10544	BORDER STATES INDUSTRIES INC	7,922.18				
32132	1/13/2022	100003636	BUS ANDREWS TRUCK EQUIP INC	66.52				
32133	1/13/2022	1000057	BUTLER SUPPLY	7,267.86				
32134	1/13/2022	11410	CITY OF ST. ROBERT	22,748.00				

BANK#	BANK NAME								
CHECK#	DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID	
32135	1/13/2022	1000090	COMMITTEE OF FIFTY	350.00					
32136	1/13/2022	10000486	CORE & MAIN LP	11,181.88					
32137	1/13/2022	11026	COVETRUS NORTH AMERICA	347.50					
32138	1/13/2022	11452	DEPUTY & MIZELL, LLC	97.30					
32139	1/13/2022	10000151	FAMILY SUPPORT PAYMENT CENTER	92.31					
32140	1/13/2022	10996	FAMILY SUPPORT PAYMENT CENTER	175.00					
32141	1/13/2022	11126	FERGUSON WATERWORKS #1895	404.57					
32142	1/13/2022	10000149	FLETCHER-REINHARDT CO.	7,816.96					
32143	1/13/2022	10869	GUY, MICHAEL	40.90					
32144	1/13/2022	11424	HEALTHY PET WELLNESS CENTER	89.00					
32145	1/13/2022	100005307	JACK'S LOCK & KEY LLC	91.00					
32146	1/13/2022	130095	MO DEPT OF REVENUE-CVC	7.13					
32147	1/13/2022	13900	MSHP CJ TECH.FUND	2,130.00					
32148	1/13/2022	11591	PAYNE, GABRIELLE & TYRON	16.35					
32149	1/13/2022	10000355	GENESIS	100.00					
32150	1/13/2022	10000374	PULASKI CO SEWER DISTRICT #1	636.25					
32151	1/13/2022	10000301	RICOH USA, INC	92.37					
32152	1/13/2022	10000438	RPCS, INC.	62.18					
32153	1/13/2022	11451	THE COOK LAW OFFICE PLLC	107.87					
32154	1/13/2022	10000461	MO. DEPT. OF PUBLIC SAFETY	1.00					
32155	1/13/2022	10000190	WILLARD QUARRIES	11,803.77					
32156	1/20/2022	100002	AIRGAS USA, LLC	298.38					
32157	1/20/2022	11594	ALPHA MEDIA	450.00					
32158	1/20/2022	11595	BEASLEY, MICHAEL & HAYLEE	40.00					
32159	1/20/2022	10544	BORDER STATES INDUSTRIES INC	979.13					
32160	1/20/2022	1000046	BUSINESS GRAPHICS	324.47					
32161	1/20/2022	10000100	CABLEAMERICA-MISSOURI	425.95					
32162	1/20/2022	1000061	CHAMBER OF COMMERCE	68.00					
32163	1/20/2022	11427	CONNECTED, LLC	802.00					
32164	1/20/2022	11310	DOGWOOD ANIMAL SHELTER	319.00					
32165	1/20/2022	100005119	GULF STATES DISTRIBUTORS	1,724.80					
32166	1/20/2022	11424	HEALTHY PET WELLNESS CENTER	125.80					
32167	1/20/2022	11436	IMMENSE IMPACT, LLC	1,023.00					
32168	1/20/2022	1000084	J. P. COOKE CO.	72.50					
32169	1/20/2022	100005307	JACK'S LOCK & KEY LLC	77.00					
32170	1/20/2022	10153	SOP/LEONARD WOOD INSTITUTE	1,257.41					
32171	1/20/2022	1000293	MISSOURI PUBLIC UTILITY	4,630.00					
32172	1/20/2022	11593	NEW CINGULAR WIRELESS PCS, LLC	100.00					
32173	1/20/2022	11023	PETERBILT OF SPRINGFIELD	121.53					
32174	1/20/2022	100005034	RED BUD SUPPLY INC	298.05					
32175	1/20/2022	10000438	RPCS, INC.	460.88					
32176	1/20/2022	100004012	SECREST TEE, MORE &	116.00					
32177	1/20/2022	10000413	SHO ME POWER	8,725.00					
32178	1/20/2022	20310	TITAN INDUSTRIAL CHEMICALS LLC	405.00					
32179	1/20/2022	10924	TOTH & ASSOCIATES	2,527.31					
32180	1/20/2022	100005256	TRANSUNION RISK & ALTERNATIVE	185.00					
32181	1/20/2022	10435	U.S. GEOLOGICAL SURVEY	750.00					
32182	1/20/2022	23070	WATKINS PORTABLE TOILETS	220.00					
* 32183 Thru 32185									
32186	1/27/2022	10773	66 GARAGE	456.31					
32187	1/27/2022	1000098	A T & T MOBILITY	871.99					
32188	1/27/2022	100006	AMERICAN PUBLIC GAS ASSOC	567.82					
32189	1/27/2022	10013	BARCO MUNICIPAL PRODUCTS, INC.	152.13					

BANK# CHECK#	BANK NAME DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
32190	1/27/2022	100003191	BRENNTAG MID-SOUTH INC	2,448.37				
32191	1/27/2022	10990	BURNS & MCDONNELL ENGINEERING	34,941.51				
32192	1/27/2022	10883	CARD SERVICES	328.40				
32193	1/27/2022	30110	CITY OF WAYNESVILLE	19.86				
32194	1/27/2022	10000486	CORE & MAIN LP	14,118.64				
32195	1/27/2022	10000519	SUNNERONE, INC	111.24				
32196	1/27/2022	11482	ED MORSE CHRYSLER-DODGE JEEP	101.88				
32197	1/27/2022	11126	FERGUSON WATERWORKS #1895	6,242.98				
32198	1/27/2022	11596	GRIESER, KELLY	40.00				
32199	1/27/2022	10869	GUY, MICHAEL	40.90				
32200	1/27/2022	10000181	HACH COMPANY	498.91				
32201	1/27/2022	100004042	ISCO INDUSTRIES	2,757.44				
32202	1/27/2022	100005307	JACK'S LOCK & KEY LLC	242.00				
32203	1/27/2022	100003762	JERRY'S ELECTRIC INC.	6,335.00				
32204	1/27/2022	10000259	MCCULLOCH CLEANING	2,850.00				
32205	1/27/2022	10000300	MO. DEPT. NAT'L RESOURCES	300.00				
32206	1/27/2022	11277	MY NETWORKS	1,014.03				
32207	1/27/2022	100003138	THE PARADIGM ALLIANCE, INC.	3,291.00				
32208	1/27/2022	11597	PENA, WALDY	65.00				
32209	1/27/2022	100088	PULASKI COUNTY RECORDER	27.00				
32210	1/27/2022	10000301	RICOH USA, INC	190.83				
32211	1/27/2022	10000440	SCHULTE SUPPLY	6,820.50				
32212	1/27/2022	11598	SHELTER INSURANCE	50.00				
32213	1/27/2022	19370	SPECTERA, INC.	17.80				
32214	1/27/2022	19530	SPRINGFIELD WINWATER WORKS CO.	796.08				
32215	1/27/2022	20310	TITAN INDUSTRIAL CHEMICALS LLC	145.00				
32216	1/27/2022	23110	WILLARD ASPHALT PAVING, INC.	224.40				
32217	1/27/2022	11275	BROWN JERRY	300.00				
32218	1/27/2022	11452	DEPUTY & MIZELL, LLC	97.30				
32219	1/27/2022	10000151	FAMILY SUPPORT PAYMENT CENTER	92.31				
32220	1/27/2022	10996	FAMILY SUPPORT PAYMENT CENTER	175.00				
32221	1/27/2022	11445	HUDSON, WILLIAM	1,042.00				
32222	1/27/2022	11433	SURKAMP, HENRY	1,500.00				
32223	1/27/2022	11451	THE COOK LAW OFFICE PLLC	107.87				
32224	1/27/2022	21270	UNITED STATES POSTAL SERVICE	2,000.00				
* 32225	Thru 9265676							
9265677	1/06/2022	10000292	MISSOURI DEPT. OF REVENUE	8,237.50		E-PAY		
9265678	1/06/2022	100004002	AMAZON.COM	34.97		E-PAY		
9265679	1/06/2022	10000100	CABLEAMERICA-MISSOURI	114.77		E-PAY		
9265680	1/06/2022	11080	HUGHESNET	86.39		E-PAY		
9265681	1/06/2022	11588	BIG LOTS	52.13		E-PAY		
9265682	1/06/2022	11589	ROUTE 66 COMMUNITY ART	158.01		E-PAY		
9265683	1/06/2022	10352	WAL-MART	104.09		E-PAY		
9265684	1/06/2022	11590	TJ MAXX	165.03		E-PAY		
9265685	1/06/2022	100004088	HOBBY LOBBY	261.06		E-PAY		
9265686	1/06/2022	100004002	AMAZON.COM	80.89		E-PAY		
9265687	1/14/2022	10000208	INTERNAL REVENUE SERVICE	22,495.10		E-PAY		
9265688	1/13/2022	100005016	SUBWAY SANDWICHES	36.15		E-PAY		
9265689	1/13/2022	10000255	MISSOURI ECONOMIC DEVELOPMENT	250.00		E-PAY		
9265690	1/13/2022	100005016	SUBWAY SANDWICHES	20.29		E-PAY		
9265691	1/13/2022	11592	LUCKY HOUSE	8.50		E-PAY		
9265692	1/13/2022	21140	UMB BANK N.A.	7,103.63		E-PAY		
9265693	1/13/2022	21140	UMB BANK N.A.	11,895.92		E-PAY		

BANK# CHECK#	BANK NAME DATE	ACCOUNT#	NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID
9265694	1/13/2022	100004002	AMAZON.COM	768.99		E-PAY		
9265695	1/13/2022	11432	SAFETY MEETING OUTLINES INC	159.00		E-PAY		
9265696	1/13/2022	1000011	AFLAC	136.52		E-PAY		
9265697	1/13/2022	100003316	LIBERTY NATIONAL	165.13		E-PAY		
9265698	1/13/2022	1000020	VOYA INSTITUTIONAL TRUST CO.	1,060.00		E-PAY		
9265699	1/13/2022	1000020	VOYA INSTITUTIONAL TRUST CO.	780.00		E-PAY		
9265700	1/13/2022	100005318	AVFUEL CORP	20,081.54		E-PAY		
9265701	1/20/2022	100004002	AMAZON.COM	42.45		E-PAY		
9265702	1/20/2022	100004002	AMAZON.COM	9.45		E-PAY		
9265703	1/20/2022	100004002	AMAZON.COM	11.25		E-PAY		
9265704	1/20/2022	100004002	AMAZON.COM	114.54		E-PAY		
9265705	1/20/2022	100004002	AMAZON.COM	440.88		E-PAY		
9265706	1/20/2022	11432	SAFETY MEETING OUTLINES INC	57.00		E-PAY		
9265707	1/20/2022	10361	DISH NETWORK	127.55		E-PAY		
9265708	1/20/2022	100004002	AMAZON.COM	319.99		E-PAY		
9265709	1/20/2022	21270	UNITED STATES POSTAL SERVICE	8.70		E-PAY		
9265710	1/20/2022	10000100	CABLEAMERICA-MISSOURI	236.95		E-PAY		
9265711	1/20/2022	10000255	MISSOURI ECONOMIC DEVELOPMENT	900.00		E-PAY		
9265712	1/20/2022	10000244	LACLEDE ELECTRIC COOP.	2,834.13		E-PAY		
9265713	1/20/2022	100005318	AVFUEL CORP	21,425.74		E-PAY		
9265714	1/20/2022	10945	MISSOURI INTERGOVERNMENTAL RIS	34,953.00		E-PAY		
9265715	1/20/2022	100005016	SUBWAY SANDWICHES	36.96		E-PAY		
9265716	1/20/2022	11115	POSTALIA TDC POSTAGE	1,000.00		E-PAY		
9265717	1/20/2022	10000472	CENTURYLINK	280.71		E-PAY		
9265718	1/20/2022	10000245	MISSOURI LAGERS	46,121.45		E-PAY		
9265719	1/20/2022	100004002	AMAZON.COM	47.43		E-PAY		
9265720	1/20/2022	100004002	AMAZON.COM	42.45		E-PAY		
9265721	1/20/2022	100004002	AMAZON.COM	7.95		E-PAY		
9265722	1/20/2022	10000268	MISSOURI JOINT MUNICIPAL	338,378.95		E-PAY		
9265723	1/28/2022	10000208	INTERNAL REVENUE SERVICE	22,458.59		E-PAY		
9265724	1/27/2022	10000208	INTERNAL REVENUE SERVICE	326.45		E-PAY		
9265725	1/27/2022	100004002	AMAZON.COM	72.40		E-PAY		
9265726	1/27/2022	100004002	AMAZON.COM	79.45		E-PAY		
9265727	1/27/2022	100004002	AMAZON.COM	139.88		E-PAY		
9265728	1/27/2022	11599	NORDIC AMERICAS GROUP LLC	569.00		E-PAY		
9265729	1/27/2022	11600	INKJETSCLUB.COM	149.99		E-PAY		
9265730	1/27/2022	100004002	AMAZON.COM	461.90		E-PAY		
9265731	1/27/2022	100004002	AMAZON.COM	36.49		E-PAY		
9265732	1/27/2022	100004002	AMAZON.COM	55.36		E-PAY		
9265733	1/27/2022	100004002	AMAZON.COM	58.52		E-PAY		
9265734	1/27/2022	11601	TRAVEL GAURD GROUP INC	30.14		E-PAY		
9265735	1/27/2022	11602	UNITED	463.70		E-PAY		
9265736	1/27/2022	11603	SITE SELECTORS GUILD	2,000.00		E-PAY		
9265737	1/27/2022	10000472	CENTURYLINK	264.92		E-PAY		
9265738	1/27/2022	10000272	MUNICIPAL GAS COMMISSION OF	110,958.24		E-PAY		
9265739	1/27/2022	10846	ULINE	419.14		E-PAY		
9265740	1/27/2022	11604	YOKOHAMA MOTORS	1,096.75		E-PAY		
9265741	1/27/2022	100004002	AMAZON.COM	50.82		E-PAY		
9265742	1/27/2022	100003188	PRICE CUTTER PLUS	75.51		E-PAY		

BANK# BANK NAME / CHECK# DATE	ACCOUNT# NAME	CHECK AMOUNT	CLEARED	MANUAL	VOID	REASON FOR VOID

* See Check Summary below for detail on gaps and checks from other modules.

BANK TOTALS:	
OUTSTANDING	969,677.42
CLEARED	.00
BANK 5 TOTAL	969,677.42
VOIDED	600.00

FUND		TOTAL	OUTSTANDING	CLEARED	VOIDED
100	GENERAL	311,372.62	311,372.62	.00	.00
200	PARK	12,009.65	12,009.65	.00	.00
500	ELECTRIC	403,865.48	403,865.48	.00	.00
600	WATER / SEWER FUND	80,287.19	80,287.19	.00	600.00
700	TRASH	22,748.00	22,748.00	.00	.00
800	NATURAL GAS	139,394.48	139,394.48	.00	.00

City of Waynesville Cash Flow Sheet

Security Bank Pulaski County

As of 1/31/2022

TOTAL CASH IN BANK
$6,180,680.15

Name & Acct Type	Account #	GL#	BALANCE
Consolidated Checking (restricted)	806	100-10-1045	$363,288.30
		200-20-1045	
		300-30-1045	
		500-50-1045	
		600-60-1045	
		700-70-1045	
		800-80-1045	
			$990,752.49
General	849	100-10-1030	
		200-20-1030	
		200-20-1034	
		200-20-1036	
		300-30-1030	
		300-30-1032	
Utility	822	500-50-1030	$1,314,457.00
		600-60-1030	
		700-70-1030	
		800-80-1030	
Meter (restricted)	792	500-50-1035	$839,072.13
Park Acquisition (restricted)	566	200-20-1028	$39,459.72
General Savings	919	100-10-1010	$1,284,653.79
Utility Savings	214	500-50-1001	$920,823.47
American Rescue Plan Funds	801	100-10-1052	$428,173.25
General Certificate of Deposit		100-10-1100	$0.00
TOTAL RESTRICTED			$1,669,993.40
TOTAL SAVINGS/RESERVES			$2,205,477.26
TOTAL CD's			$0.00
TOTAL UNRESTRICTED- AVAILABLE FUNDS			**$1,314,457.00**

PREPARED BY:	Amber Box, Finance Officer

ONE-LINER BUDGET SUMMARY
JANUARY 2022

DEPARTMENT	2022 BUDGET	MTD	YTD	UNREALIZED	PERCENT
REVENUES					
GENERAL	$ 3,491,227.30	$ 386,281.21	$ 386,281.21	$ 3,104,946.09	11%
POLICE	$ 180,000.00	$ 7,353.50	$ 7,353.50	$ 172,646.50	4%
STREETS & TRANSPORTATION	$ 675,000.00	$ 66,647.10	$ 66,647.10	$ 608,352.90	10%
AIRPORT	$ 1,140,000.00	$ 75,640.37	$ 75,640.37	$ 1,064,359.63	7%
BUILDING DEPT	$ 360,000.00	$ 28,783.33	$ 28,783.33	$ 331,216.67	8%
ANIMAL SHELTER	$ 182,000.00	$ 2,529.00	$ 2,529.00	$ 179,471.00	1%
C. I. D.	$ 60,000.00	$ -	$ -	$ 60,000.00	0%
PARK	$ 484,300.00	$ 33,487.81	$ 33,487.81	$ 450,812.19	7%
SPORTS PROGRAM	$ 110,500.00	$ 4,975.00	$ 4,975.00	$ 105,525.00	5%
ELECTRIC	$ 7,143,000.00	$ 676,309.11	$ 676,309.11	$ 6,466,690.89	9%
WATER	$ 1,686,500.00	$ 108,627.75	$ 108,627.75	$ 1,557,872.25	7%
SEWER	$ 1,655,000.00	$ 110,678.30	$ 110,678.30	$ 1,544,321.70	7%
PLANT	$ 2,000.00	$ -	$ -	$ 2,000.00	0%
GARBAGE	$ 300,000.00	$ 28,684.88	$ 28,684.88	$ 271,315.12	10%
NATURAL GAS	$ 1,670,000.00	$ 189,008.94	$ 189,008.94	$ 1,480,991.06	11%
TOTAL REVENUES	**$ 19,119,527.30**	**$ 1,719,006.30**	**$ 1,719,006.30**	**$ 17,400,521.00**	9%
EXPENSES					
GENERAL	$ 2,354,200.00	$ 78,898.35	$ 78,898.35	$ 2,275,301.65	3%
POLICE	$ 1,010,840.00	$ 75,821.79	$ 75,821.79	$ 935,018.21	8%
COURT	$ 115,095.00	$ 8,968.70	$ 8,968.70	$ 106,126.30	8%
STREET	$ 770,000.00	$ 32,752.05	$ 32,752.05	$ 737,247.95	4%
AIRPORT	$ 1,241,900.00	$ 95,374.81	$ 95,374.81	$ 1,146,525.19	8%
FIRE PROTECTION	$ 330,409.05	$ 81,395.99	$ 81,395.99	$ 249,013.06	25%
BUILDING DEPT	$ 363,750.00	$ 18,124.33	$ 18,124.33	$ 345,625.67	5%
ANIMAL SHELTER	$ 345,350.00	$ 22,037.62	$ 22,037.62	$ 323,312.38	6%
PARK	$ 318,400.00	$ 15,718.31	$ 15,718.31	$ 302,681.69	5%
SPORTS PROGRAM	$ 133,000.00	$ 3,964.86	$ 3,964.86	$ 129,035.14	3%
ELECTRIC	$ 6,902,750.00	$ 495,319.61	$ 495,319.61	$ 6,407,430.39	7%
WATER	$ 1,547,141.00	$ 77,193.72	$ 77,193.72	$ 1,469,947.28	5%
SEWER	$ 1,056,250.00	$ 46,792.97	$ 46,792.97	$ 1,009,457.03	4%
PLANT	$ 628,400.00	$ 23,190.00	$ 23,190.00	$ 605,210.00	4%
GARBAGE	$ 300,000.00	$ 22,808.74	$ 22,808.74	$ 277,191.26	8%
NATURAL GAS	$ 1,656,825.00	$ 171,486.68	$ 171,486.68	$ 1,485,338.32	10%
				$ -	
TOTAL EXPENSES	**$ 19,074,310.05**	**$ 1,269,848.53**	**$ 1,269,848.53**	**$ 17,804,461.52**	7%
Total Revenue Year to Date		(+)	$ 1,719,006.30		
Total Expense Year to Date		(-)	$ 1,269,848.53		
Net Revenue Over or (Under)			$ 449,157.77		
Total outstanding revenue for Grants & Draws (Pending)		(+)	$ -		
OVER/(LOSS) REVENUES OVER EXPENSES YTD			**$ 449,157.77**		
PREPARED BY:	*Amber Box*, Finance Officer				

CITY OF WAYNESVILLE
BUDGET REPORT
CALENDAR 1/2022, FISCAL 1/2022 PCT OF FISCAL YTD 8.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
		GENERAL FUND				
		CITY HALL DEPARTMENT				
100-11-4011	TAXES PD FROM CO	420,000.00	220,216.08	220,216.08	52.43	199,783.92
100-11-4024	RAILROAD UTIL & SURCHARGE	200.00				200.00
100-11-4026	GROSS RECEIPTS BUS. TAX	45,000.00	9,612.16	9,612.16	21.36	35,387.84
100-11-4034	SALES TAX	590,000.00	37,925.50	37,925.50	6.43	552,074.50
100-11-4035	ADMIN RECAPTURE FEE - SEWER	49,785.00	4,148.75	4,148.75	8.33	45,636.25
100-11-4036	DEPT TRANSFER FROM SEWER	116,165.00	13,847.08	13,847.08	11.92	102,317.92
100-11-4037	ADMIN RECAPTURE FEE ELEC	214,290.00	17,857.50	17,857.50	8.33	196,432.50
100-11-4038	DEPT TRANSFERS FROM ELECTRIC	500,010.00	41,667.50	41,667.50	8.33	458,342.50
100-11-4039	ADMIN RECAPTURE FEE - GAS	50,100.00	4,175.00	4,175.00	8.33	45,925.00
100-11-4040	DEPT TRANSFERS FROM WATER	116,655.00	9,721.25	9,721.25	8.33	106,933.75
100-11-4041	ADMIN RECAPTURE - WATER	49,995.00	4,166.25	4,166.25	8.33	45,828.75
100-11-4042	CEMETERY LOT SALES	1,800.00	100.00	100.00	5.56	1,700.00
100-11-4045	DEPT TRANSFER FROM GAS	116,900.00	9,741.67	9,741.67	8.33	107,158.33
100-11-4048	LAND SALES	100,000.00				100,000.00
100-11-4049	ADDITIONAL FEES	4,000.00	3,375.00	3,375.00	84.38	625.00
100-11-4050	MERCHANT LICENSE	15,000.00	3,505.00	3,505.00	23.37	11,495.00
100-11-4051	ABATEMENTS	3,000.00				3,000.00
100-11-4510	INTEREST INCOME	15,000.00	1,751.38	1,751.38	11.68	13,248.62
100-11-4845	STREET RECAPTURE	1,000.00				1,000.00
100-11-4919	OTC RENTAL LEASE	407,600.00				407,600.00
100-11-4920	MISCELLANEOUS INCOME	25,000.00	3,154.48	3,154.48	12.62	21,845.52
100-11-4921	MISC-RENTALS	12,500.00	1,280.00	1,280.00	10.24	11,220.00
100-11-4931	AMERICAN RESCUE PLAN	534,227.30	36.61	36.61	.01	534,190.69
100-11-4950	SUBDIVISION IMP. PROGRAM	103,000.00				103,000.00
	CITY HALL TOTAL	3,491,227.30	386,281.21	386,281.21	11.06	3,104,946.09
		POLICE DEPARTMENT				
100-12-4410	POLICE FINES	150,000.00	7,353.50	7,353.50	4.90	142,646.50
100-12-4920	MISCELLANEOUS INCOME	5,000.00				5,000.00
100-12-4930	PROCEEDS FROM GRANT	25,000.00				25,000.00
	POLICE TOTAL	180,000.00	7,353.50	7,353.50	4.09	172,646.50
		STREET DEPARTMENT				
100-14-4022	DEPARTMENT TRANSFERS IN	185,000.00	15,416.67	15,416.67	8.33	169,583.33
100-14-4028	GAS TAX	110,000.00	11,728.49	11,728.49	10.66	98,271.51
100-14-4030	MOTOR VEHICLE TAX	65,000.00	5,725.68	5,725.68	8.81	59,274.32
100-14-4043	CITY USE TAX	200,000.00	16,656.25	16,656.25	8.33	183,343.75
100-14-4510	TRANSPORTATION TAX INCOME	260,000.00	17,120.01	17,120.01	6.58	242,879.99
100-14-4950	SUBDIVISION IMP. PROGRAM	50,000.00				50,000.00
	STREET TOTAL	870,000.00	66,647.10	66,647.10	7.66	803,352.90
		AIRPORT DEPARTMENT				
100-16-4058	INCOME FROM ST. ROBERT	140,000.00				140,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
100-16-4060	FUEL SALES	450,000.00	73,075.37	73,075.37	16.24	376,924.63
100-16-4920	MISCELLANEOUS INCOME	10,000.00				10,000.00
100-16-4930	PROCEEDS FROM GRANT	520,000.00	540.00	540.00	.10	519,460.00
100-16-4963	HANGER RENTAL FEES	20,000.00	2,025.00	2,025.00	10.13	17,975.00
	AIRPORT TOTAL	1,140,000.00	75,640.37	75,640.37	6.64	1,064,359.63
	BUILDING DEPARTMENT					
100-18-4320	BUILDING PERMITS	20,000.00	450.00	450.00	2.25	19,550.00
100-18-4321	DEPARTMENT TRANSFERS IN	340,000.00	28,333.33	28,333.33	8.33	311,666.67
	BUILDING TOTAL	360,000.00	28,783.33	28,783.33	8.00	331,216.67
	ANIMAL SHELTER DEPARTMENT					
100-19-4410	ANIMAL SHELTER FINES	1,000.00				1,000.00
100-19-4910	ANIMAL SHELTER FEES	35,000.00	1,360.00	1,360.00	3.89	33,640.00
100-19-4911	ANIMAL SHELTER-ST. ROBERT/FLW	112,000.00				112,000.00
100-19-4920	ANIMAL SHELTER-DONATIONS	30,000.00	1,169.00	1,169.00	3.90	28,831.00
100-19-4930	PROCEEDS FROM GRANT	4,000.00				4,000.00
	ANIMAL SHELTER TOTAL	182,000.00	2,529.00	2,529.00	1.39	179,471.00
	TRANSFERS DEPARTMENT					
	TOTAL REVENUE	6,223,227.30	567,234.51	567,234.51	9.11	5,655,992.79
	CITY HALL DEPARTMENT					
100-11-6010	SALARIES	510,000.00	37,931.56	37,931.56	7.44	472,068.44
100-11-6020	PAYROLL TAXES	40,800.00	2,830.64	2,830.64	6.94	37,969.36
100-11-6030	HEALTH INSURANCE	84,000.00	7,588.00	7,588.00	9.03	76,412.00
100-11-6040	LAGERS	100,000.00	11,695.18	11,695.18	11.70	88,304.82
100-11-6050	UNEMPLOYMENT WAGES	3,000.00				3,000.00
100-11-6070	UNIFORMS	3,000.00	3,000.00	3,000.00	100.00	
100-11-6120	SHARED SUPPLIES	18,000.00	1,344.53	1,344.53	7.47	16,655.47
100-11-6140	SCHOOL CHANNEL 12 SUPPORT	7,500.00				7,500.00
100-11-6170	PRINTING & PUBLICATION	1,000.00	510.00	510.00	51.00	490.00
100-11-6182	MAINTENANCE & OPERATIONS	9,000.00	550.59	550.59	6.12	8,449.41
100-11-6210	LEGAL FEES	12,500.00				12,500.00
100-11-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-11-6240	ELECTION EXPENSE	3,000.00				3,000.00
100-11-6260	DUES & MEMBERSHIPS	7,000.00	380.00	380.00	5.43	6,620.00
100-11-6270	CHAMBER OF COMMERCE	1,500.00	68.00	68.00	4.53	1,432.00
100-11-6305	ECONOMIC DEVELOPMENT	70,000.00	3,720.84	3,720.84	5.32	66,279.16
100-11-6310	INSURANCE	85,000.00				85,000.00
100-11-6320	TRAINING/TRAVEL/MILEAGE	10,000.00				10,000.00
100-11-6330	RECORDING FEE	300.00				300.00
100-11-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08

PCT OF FISCAL YTD 8.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
100-11-6440	MOTOR EQUIP MAINT & REPAIRS		46.33	46.33		46.33-
100-11-6510	UTILITIES	1,000.00	87.81	87.81	8.78	912.19
100-11-6520	PHONE/FAX/INTERNET	16,000.00	1,188.80	1,188.80	7.43	14,811.20
100-11-6560	COPY MACHINE	1,500.00	87.08	87.08	5.81	1,412.92
100-11-6630	CONTRACT WORK	40,000.00	2,521.87	2,521.87	6.30	37,478.13
100-11-6710	GAS, OIL & TIRES	2,000.00	144.23	144.23	7.21	1,855.77
100-11-6800	MISCELLANEOUS	20,000.00	1,667.32	1,667.32	8.34	18,332.68
100-11-6805	CONTINGENCY FUND	20,000.00				20,000.00
100-11-6810	LEASE PAYMENTS	683,000.00				683,000.00
100-11-6820	MAYOR	3,600.00	300.00	300.00	8.33	3,300.00
100-11-6835	OFFICE EQUIPMENT	20,000.00				20,000.00
100-11-6836	IT EXPENSES	25,000.00	3,117.03	3,117.03	12.47	21,882.97
100-11-6935	CODIFICATION	2,000.00				2,000.00
100-11-6950	POSTAGE	1,000.00	85.62	85.62	8.56	914.38
100-11-7000	DRUG TESTING	500.00				500.00
100-11-7001	AMERICAN RESCUE PLAN	500,000.00				500,000.00
100-11-7021	FUNDS TO RESERVES	50,000.00				50,000.00
	CITY HALL TOTAL	2,354,200.00	78,898.35	78,898.35	3.35	2,275,301.65
	POLICE DEPARTMENT					
100-12-6010	SALARIES	573,000.00	42,438.78	42,438.78	7.41	530,561.22
100-12-6011	OVERTIME GRANT SALARIES	10,000.00				10,000.00
100-12-6020	PAYROLL TAXES	45,840.00	3,217.15	3,217.15	7.02	42,622.85
100-12-6030	HEALTH INSURANCE	101,400.00	7,944.00	7,944.00	7.83	93,456.00
100-12-6040	LAGERS	97,000.00	9,181.83	9,181.83	9.47	87,818.17
100-12-6120	SUPPLIES	3,750.00	39.99	39.99	1.07	3,710.01
100-12-6170	PRINTING & PUBLICATION	2,000.00				2,000.00
100-12-6182	MAINTENANCE & OPERATIONS	7,000.00				7,000.00
100-12-6210	LEGAL	5,000.00				5,000.00
100-12-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-12-6260	DUES & MEMBERSHIPS	1,750.00				1,750.00
100-12-6310	INSURANCE	40,000.00				40,000.00
100-12-6320	TRAINING/TRAVEL/MILEAGE	6,000.00	1,724.80	1,724.80	28.75	4,275.20
100-12-6370	EMPLOYEE PROGRAMS	1,000.00	134.82	134.82	13.48	865.18
100-12-6440	MOTOR EQUIPMENT M & R	18,000.00	756.75	756.75	4.20	17,243.25
100-12-6520	PHONE/FAX/INTERNET	7,500.00	567.94	567.94	7.57	6,932.06
100-12-6550	UNIFORMS & EQUIPMENT	10,000.00				10,000.00
100-12-6560	COPY MACHINE	2,500.00	87.08	87.08	3.48	2,412.92
100-12-6630	CONTRACT WORK	20,000.00	585.00	585.00	2.93	19,415.00
100-12-6710	GAS, OIL & TIRES	30,000.00	4,771.89	4,771.89	15.91	25,228.11
100-12-6800	MISCELLANEOUS EXPENSE	4,000.00	38.49	38.49	.96	3,961.51
100-12-6835	OFFICE EQUIPMENT	2,000.00				2,000.00
100-12-6880	K-9 EXPENSES	3,400.00	50.00	50.00	1.47	3,350.00
100-12-6925	911 COMMUNICATIONS	17,000.00	4,206.35	4,206.35	24.74	12,793.65
100-12-6950	POSTAGE	700.00	76.92	76.92	10.99	623.08
	POLICE TOTAL	1,010,840.00	75,821.79	75,821.79	7.50	935,018.21
	COURT DEPARTMENT					
100-13-6010	SALARIES	52,000.00	4,008.00	4,008.00	7.71	47,992.00

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
100-13-6020	PAYROLL TAXES	4,160.00	304.55	304.55	7.32	3,855.45
100-13-6030	HEALTH INSURANCE	8,400.00	800.00	800.00	9.52	7,600.00
100-13-6040	LAGERS	10,800.00	1,117.23	1,117.23	10.34	9,682.77
100-13-6120	SHARED SUPPLIES	200.00				200.00
100-13-6130	OFFICE SUPPLIES	500.00				500.00
100-13-6182	MAINTENANCE & OPERATIONS	100.00				100.00
100-13-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-13-6260	DUES & MEMBERSHIPS	300.00				300.00
100-13-6320	TRAINING/TRAVEL/MILEAGE	1,100.00				1,100.00
100-13-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
100-13-6420	EQUIPMENT M & R	200.00				200.00
100-13-6560	COPY MACHINE	900.00	87.08	87.08	9.68	812.92
100-13-6630	CONTRACT WORK	31,000.00	2,542.00	2,542.00	8.20	28,458.00
100-13-6800	MISCELLANEOUS	35.00				35.00
100-13-6830	FIXED ASSETS	1,500.00				1,500.00
100-13-6895	JAIL CONFINEMENT	500.00				500.00
100-13-6950	POSTAGE	400.00	76.92	76.92	19.23	323.08
	COURT TOTAL	115,095.00	8,968.70	8,968.70	7.79	106,126.30
	STREET DEPARTMENT					
100-14-6010	SALARIES	150,000.00	10,400.87	10,400.87	6.93	139,599.13
100-14-6020	PAYROLL TAXES	12,000.00	781.13	781.13	6.51	11,218.87
100-14-6030	HEALTH INSURANCE	30,000.00	2,057.00	2,057.00	6.86	27,943.00
100-14-6040	LAGERS	32,000.00	2,071.34	2,071.34	6.47	29,928.66
100-14-6120	SUPPLIES	18,000.00	125.00	125.00	.69	17,875.00
100-14-6121	STREET IMPROVE/MAINT/REPAIRS	150,000.00				150,000.00
100-14-6182	MAINTENANCE & OPERATIONS	3,500.00	1,767.70	1,767.70	50.51	1,732.30
100-14-6190	SIGNS	2,750.00	152.13	152.13	5.53	2,597.87
100-14-6191	SIDEWALKS	25,000.00				25,000.00
100-14-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-14-6310	INSURANCE	20,000.00				20,000.00
100-14-6320	TRAINING & TRAVEL	1,200.00				1,200.00
100-14-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
100-14-6440	MOTOR EQUIPMENT M & R	30,000.00	712.86	712.86	2.38	29,287.14
100-14-6520	PHONE/FAX/INTERNET	600.00	44.25	44.25	7.38	555.75
100-14-6560	COPY MACHINE	1,000.00	87.08	87.08	8.71	912.92
100-14-6630	CONTRACT WORK	1,000.00				1,000.00
100-14-6710	GAS, OIL & TIRES	30,000.00	2,963.78	2,963.78	9.88	27,036.22
100-14-6720	TOOL EXPENSE	3,500.00				3,500.00
100-14-6800	MISCELLANEOUS EXPENSE	2,000.00				2,000.00
100-14-6810	LEASE PAYMENTS	214,000.00				214,000.00
100-14-6830	FIXED ASSETS	33,000.00				33,000.00
100-14-6850	UNIFORMS	6,200.00				6,200.00
100-14-6860	POSTAGE		76.92	76.92		76.92-
100-14-6905	CHEMICALS	850.00				850.00
100-14-7000	DRUG TESTING	400.00				400.00
100-14-7010	SUBDIVISION IMP. PRGRAM		11,479.07	11,479.07		11,479.07-
	STREET TOTAL	770,000.00	32,752.05	32,752.05	4.25	737,247.95

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
		AIRPORT DEPARTMENT				
100-16-6010	SALARIES	132,000.00	9,537.60	9,537.60	7.23	122,462.40
100-16-6020	PAYROLL TAXES	10,000.00	724.06	724.06	7.24	9,275.94
100-16-6030	HEALTH INSURANCE	11,700.00	617.00	617.00	5.27	11,083.00
100-16-6040	LAGERS	27,000.00	2,388.11	2,388.11	8.84	24,611.89
100-16-6050	UNEMPLOYMENT WAGES	5,000.00				5,000.00
100-16-6060	WORKMANS COMP	3,000.00				3,000.00
100-16-6120	SUPPLIES	22,000.00	72.40	72.40	.33	21,927.60
100-16-6170	MARKETING PRINTING & PUBLIC.	22,000.00	1,857.41	1,857.41	8.44	20,142.59
100-16-6182	MAINTENANCE & OPERATIONS	25,000.00	2,287.79	2,287.79	9.15	22,712.21
100-16-6220	AUDIT EXPENSE	6,000.00				6,000.00
100-16-6260	DUES & MEMBERSHIPS	450.00				450.00
100-16-6270	LAND LEASE/BASE LEASE	6,350.00				6,350.00
100-16-6280	ENGINEERING	330,000.00	34,941.51	34,941.51	10.59	295,058.49
100-16-6310	INSURANCE	45,000.00				45,000.00
100-16-6320	TRAINING/TRAVEL/MILEAGE	2,500.00				2,500.00
100-16-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
100-16-6510	UTILITIES	15,000.00				15,000.00
100-16-6520	PHONE/FAX/INTERNET/CABLE	10,000.00	734.72	734.72	7.35	9,265.28
100-16-6560	COPY MACHINE	800.00	87.08	87.08	10.89	712.92
100-16-6710	GAS, OIL & TIRES	4,000.00	428.21	428.21	10.71	3,571.79
100-16-6720	TOOLS	1,000.00				1,000.00
100-16-6730	PETROLEUM PROD INVENTORY	350,000.00	41,507.28	41,507.28	11.86	308,492.72
100-16-6810	LEASE PAYMENTS	32,000.00				32,000.00
100-16-6830	FIXED ASSETS	200,000.00				200,000.00
100-16-6850	UNIFORMS	1,500.00	81.80	81.80	5.45	1,418.20
100-16-6950	POSTAGE	350.00	76.92	76.92	21.98	273.08
100-16-7000	DRUG TESTING	250.00				250.00
	AIRPORT TOTAL	1,263,900.00	95,374.81	95,374.81	7.55	1,168,525.19
		FIRE PROTECT DEPARTMENT				
100-17-6670	FIRE PROTECTION CONTRACT	330,409.05	81,395.99	81,395.99	24.63	249,013.06
	FIRE PROTECT TOTAL	330,409.05	81,395.99	81,395.99	24.63	249,013.06
		BUILDING DEPARTMENT				
100-18-6010	SALARIES	200,000.00	11,386.47	11,386.47	5.69	188,613.53
100-18-6020	PAYROLL TAXES	16,000.00	859.84	859.84	5.37	15,140.16
100-18-6030	HEALTH INSURANCE	36,000.00	2,697.00	2,697.00	7.49	33,303.00
100-18-6040	LAGERS	42,000.00	1,843.46	1,843.46	4.39	40,156.54
100-18-6120	SUPPLIES	1,500.00				1,500.00
100-18-6170	PRINTING & PUBLICATION	250.00				250.00
100-18-6182	MAINTENANCE & OPERATIONS	4,500.00	139.88	139.88	3.11	4,360.12
100-18-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-18-6260	DUES & MEMBERSHIP	1,500.00				1,500.00
100-18-6320	TRAINING/TRAVEL/MILEAGE	2,000.00				2,000.00
100-18-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08

CALENDAR 1/2022, FISCAL 1/2022 PCT OF FISCAL YTD 8.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
100-18-6520	PHONE/FAX/INTERNET	1,800.00	44.25	44.25	2.46	1,755.75
100-18-6560	COPY MACHINE	1,000.00	87.08	87.08	8.71	912.92
100-18-6710	GAS, OIL & TIRES	7,500.00	675.71	675.71	9.01	6,824.29
100-18-6720	TOOL EXPENSE	1,500.00				1,500.00
100-18-6830	FIXED ASSETS	40,000.00				40,000.00
100-18-6850	UNIFORMS	4,500.00	280.80	280.80	6.24	4,219.20
100-18-6950	POSTAGE	500.00	76.92	76.92	15.38	423.08
100-18-7000	DRUG TESTING	200.00				200.00
	BUILDING TOTAL	363,750.00	18,124.33	18,124.33	4.98	345,625.67
	ANIMAL SHELTER DEPARTMENT					
100-19-6010	SALARIES	150,000.00	15,275.68	15,275.68	10.18	134,724.32
100-19-6020	PAYROLL TAXES	12,000.00	1,166.30	1,166.30	9.72	10,833.70
100-19-6030	HEALTH INSURANCE	30,000.00	1,280.00	1,280.00	4.27	28,720.00
100-19-6040	LAGERS	20,000.00	1,529.82	1,529.82	7.65	18,470.18
100-19-6120	SUPPLIES	3,500.00	72.50	72.50	2.07	3,427.50
100-19-6182	MAINTENANCE & OPERATIONS	8,000.00				8,000.00
100-19-6220	AUDIT EXPENSE	2,000.00				2,000.00
100-19-6260	DUES & MEMBERSHIPS	450.00				450.00
100-19-6310	INSURANCE	5,000.00				5,000.00
100-19-6320	TRAINING & TRAVEL	1,500.00				1,500.00
100-19-6370	EMPLOYEE PROGRAM	1,000.00	32.92	32.92	3.29	967.08
100-19-6520	PHONE, FAX & INTERNET	1,500.00	185.45	185.45	12.36	1,314.55
100-19-6550	UNIFORMS	1,000.00	116.00	116.00	11.60	884.00
100-19-6560	COPY MACHINE	800.00	87.12	87.12	10.89	712.88
100-19-6710	GAS, OIL & TIRES	2,500.00	200.79	200.79	8.03	2,299.21
100-19-6800	MISCELLANEOUS EXPENSE	2,000.00				2,000.00
100-19-6810	LEASE PAYMENTS	18,000.00				18,000.00
100-19-6830	FIXED ASSETS	15,000.00				15,000.00
100-19-6835	OFFICE EQUIPMENT	1,500.00	138.52	138.52	9.23	1,361.48
100-19-6850	MICROCHIPPING	7,000.00				7,000.00
100-19-6885	VET EXPENSES	50,000.00	1,483.10	1,483.10	2.97	48,516.90
100-19-6890	MEDICATIONS	12,000.00	347.50	347.50	2.90	11,652.50
100-19-6950	POSTAGE	300.00	76.92	76.92	25.64	223.08
100-19-7000	DRUG FEES	300.00	45.00	45.00	15.00	255.00
	ANIMAL SHELTER TOTAL	345,350.00	22,037.62	22,037.62	6.38	323,312.38
	TRANSFERS DEPARTMENT					
	TOTAL EXPENSES	6,553,544.05	413,373.64	413,373.64	6.31	6,140,170.41
	C. I. D. FUND					
	CITY HALL DEPARTMENT					
150-11-4012	CID REIMBURSEMENT	60,000.00				60,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	CITY HALL TOTAL	60,000.00	.00	.00	.00	60,000.00
		TRANSFERS DEPARTMENT				
	TOTAL REVENUE	60,000.00	.00	.00	.00	60,000.00
		PARK FUND				
		PARK DEPARTMENT				
200-21-4201	PARKS & RECREATION TAX	140,000.00	8,560.02	8,560.02	6.11	131,439.98
200-21-4202	CAPITAL IMPROVEMENT TAX	290,000.00	18,962.85	18,962.85	6.54	271,037.15
200-21-4203	PAVILION RENTAL	8,000.00	50.00	50.00	.63	7,950.00
200-21-4215	RV PARK INCOME	42,500.00	5,888.00	5,888.00	13.85	36,612.00
200-21-4320	PARK ACQ. PERMIT FEE	3,000.00				3,000.00
200-21-4510	INTEREST INCOME	300.00	26.94	26.94	8.98	273.06
200-21-4920	MISCELLANEOUS INCOME	500.00				500.00
	PARK TOTAL	484,300.00	33,487.81	33,487.81	6.91	450,812.19
		YOUTH SPORTS DEPARTMENT				
200-23-4000	CITY OF ST. ROBERT	35,000.00	35.00	35.00	.10	34,965.00
200-23-4005	DONATIONS	4,000.00				4,000.00
200-23-4010	REGISTRATIONS	35,000.00	4,940.00	4,940.00	14.11	30,060.00
200-23-4215	YOUTH SPORTS FUNDRAISERS	1,500.00				1,500.00
200-23-4232	CITY OF WAYNESVILLE	35,000.00				35,000.00
	YOUTH SPORTS TOTAL	110,500.00	4,975.00	4,975.00	4.50	105,525.00
		TRANSFERS DEPARTMENT				
	TOTAL REVENUE	594,800.00	38,462.81	38,462.81	6.47	556,337.19
		PARK DEPARTMENT				
200-21-6010	SALARIES	130,000.00	7,442.64	7,442.64	5.73	122,557.36
200-21-6020	PAYROLL TAXES	10,400.00	551.76	551.76	5.31	9,848.24
200-21-6030	HEALTH INSURANCE	30,000.00	2,422.00	2,422.00	8.07	27,578.00
200-21-6040	LAGERS EXPENSE	22,000.00	2,629.72	2,629.72	11.95	19,370.28
200-21-6120	SUPPLIES	6,500.00	62.53	62.53	.96	6,437.47
200-21-6182	MAINTENANCE & OPERATIONS	40,000.00	1,669.39	1,669.39	4.17	38,330.61
200-21-6220	AUDIT EXPENSE	2,000.00				2,000.00
200-21-6280	ENGINEERING	1,000.00				1,000.00
200-21-6310	INSURANCE	8,000.00				8,000.00
200-21-6320	TRAINING/TRAVEL/MILEAGE	500.00				500.00
200-21-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
200-21-6520	PHONE/FAX/INTERNET	1,500.00	129.20	129.20	8.61	1,370.80
200-21-6630	CONTRACT LABOR	1,000.00				1,000.00

CALENDAR 1/2022, FISCAL 1/2022 PCT OF FISCAL YTD 8.3%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
200-21-6710	GAS, OIL & TIRES	7,000.00	471.07	471.07	6.73	6,528.93
200-21-6720	TOOL EXPENSE	2,000.00				2,000.00
200-21-6800	MISCELLANEOUS EXPENSE	4,000.00	87.08	87.08	2.18	3,912.92
200-21-6830	CAP IMPROVEMENTS/FIXED ASSETS	45,000.00				45,000.00
200-21-6850	UNIFORMS	6,000.00				6,000.00
200-21-7000	DRUG TESTING	500.00				500.00
200-21-7020	PORTA POT RENTAL		220.00	220.00		220.00-
	PARK TOTAL	318,400.00	15,718.31	15,718.31	4.94	302,681.69
	YOUTH SPORTS DEPARTMENT					
200-23-6010	SALARIES	45,000.00	2,141.73	2,141.73	4.76	42,858.27
200-23-6020	PAYROLL TAXES	3,600.00	162.18	162.18	4.51	3,437.82
200-23-6030	HEALTH INSURANCE	7,500.00	640.00	640.00	8.53	6,860.00
200-23-6040	LAGER EXPENSE	6,000.00	699.74	699.74	11.66	5,300.26
200-23-6120	SUPPLIES	1,200.00				1,200.00
200-23-6220	AUDIT EXPENSE	2,000.00				2,000.00
200-23-6235	SPRING SOCCER	8,500.00	80.00	80.00	.94	8,420.00
200-23-6245	BASEBALL	20,000.00				20,000.00
200-23-6255	FALL SOCCER	4,500.00				4,500.00
200-23-6265	WRESTLING	2,000.00				2,000.00
200-23-6276	BASKETBALL	2,500.00				2,500.00
200-23-6290	CHEERLEADING	1,500.00				1,500.00
200-23-6310	INSURANCE	3,000.00				3,000.00
200-23-6325	CONCESSION EXPENSE	500.00				500.00
200-23-6520	PHONE, FAX & INTERNET	500.00	44.25	44.25	8.85	455.75
200-23-6550	VOLLEYBALL	2,500.00				2,500.00
200-23-6630	CONTRACT LABOR	15,000.00				15,000.00
200-23-6710	GAS, OIL & TIRES	200.00				200.00
200-23-6800	MISCELLANEOUS EXPENSE	7,000.00	196.96	196.96	2.81	6,803.04
	YOUTH SPORTS TOTAL	133,000.00	3,964.86	3,964.86	2.98	129,035.14
	TRANSFERS DEPARTMENT					
	TOTAL EXPENSES	451,400.00	19,683.17	19,683.17	4.36	431,716.83
	ELECTRIC FUND					
	ELECTRIC DEPARTMENT					
500-51-4100	PENALTIES	70,000.00	5,263.70	5,263.70	7.52	64,736.30
500-51-4120	RECONNECT	4,000.00	1,300.00	1,300.00	32.50	2,700.00
500-51-4130	POLE RENTAL	11,000.00	19,860.00	19,860.00	180.55	8,860.00-
500-51-4510	INTEREST INCOME	18,000.00	2,266.52	2,266.52	12.59	15,733.48
500-51-4810	NEW ELECTRIC SERVICE	15,000.00	215.00	215.00	1.43	14,785.00
500-51-4820	UTILITY BILLS-ELECTRIC	6,800,000.00	647,273.89	647,273.89	9.52	6,152,726.11
500-51-4920	MISCELLANEOUS INCOME	25,000.00	130.00	130.00	.52	24,870.00
500-51-4930	PROCEEDS FROM LOAN	150,000.00				150,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
500-51-4950	SUBDIVISION IMP. PROGRAM	50,000.00				50,000.00
	ELECTRIC TOTAL	7,143,000.00	676,309.11	676,309.11	9.47	6,466,690.89
	TRANSFERS DEPARTMENT					
	TOTAL REVENUE	7,143,000.00	676,309.11	676,309.11	9.47	6,466,690.89
	ELECTRIC DEPARTMENT					
500-51-6010	SALARIES	300,000.00	22,334.28	22,334.28	7.44	277,665.72
500-51-6020	PAYROLL TAXES	24,000.00	1,697.39	1,697.39	7.07	22,302.61
500-51-6030	HEALTH INSURANCE	50,400.00	4,154.00	4,154.00	8.24	46,246.00
500-51-6040	LAGERS EXPENSE	59,000.00	5,988.92	5,988.92	10.15	53,011.08
500-51-6120	SUPPLIES	1,000.00	130.89	130.89	13.09	869.11
500-51-6180	PLANT EXT.-MATERIAL	150,000.00	9,962.67	9,962.67	6.64	140,037.33
500-51-6182	MAINTENANCE & OPERATIONS	60,000.00	298.05	298.05	.50	59,701.95
500-51-6220	AUDIT EXPENSE	2,000.00				2,000.00
500-51-6260	DUES & MEMBERSHIPS	3,500.00	2,315.00	2,315.00	66.14	1,185.00
500-51-6280	ENGINEERING	150,000.00				150,000.00
500-51-6310	INSURANCE	70,000.00				70,000.00
500-51-6320	TRAINING/TRAVEL/MILEAGE	12,000.00				12,000.00
500-51-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
500-51-6510	UTILITIES	1,200.00	70.35	70.35	5.86	1,129.65
500-51-6520	PHONE/FAX/INTERNET	1,000.00	44.25	44.25	4.43	955.75
500-51-6550	EQUIPMENT RENTAL	1,000.00				1,000.00
500-51-6560	COPY MACHINE	1,500.00	114.89	114.89	7.66	1,385.11
500-51-6630	CONTRACT WORK	66,500.00				66,500.00
500-51-6710	GAS, OIL & TIRES	18,000.00	1,493.97	1,493.97	8.30	16,506.03
500-51-6720	TOOL EXPENSE	10,500.00	49.98	49.98	.48	10,450.02
500-51-6800	MISCELLANEOUS	6,000.00	89.34	89.34	1.49	5,910.66
500-51-6805	CONTINGENCY FUND	25,000.00	1,088.98	1,088.98	4.36	23,911.02
500-51-6810	LEASE PAYMENTS	527,000.00	3,806.69	3,806.69	.72	523,193.31
500-51-6830	FIXED ASSETS	60,000.00				60,000.00
500-51-6850	UNIFORMS	3,000.00				3,000.00
500-51-6900	ELECTRICITY PURCHASED	4,220,000.00	347,103.95	347,103.95	8.23	3,872,896.05
500-51-6901	ACCTS RECEIVABLE BAD DEBT	10,000.00	1,092.92	1,092.92	10.93	8,907.08
500-51-6910	ADMIN RECAPTURE FEE	214,290.00	17,857.50	17,857.50	8.33	196,432.50
500-51-6915	FUNDS TO GENERAL	500,010.00	41,667.50	41,667.50	8.33	458,342.50
500-51-6930	FUNDS TO STRT & BUILDING DEPTS	170,000.00	14,166.66	14,166.66	8.33	155,833.34
500-51-6950	POSTAGE	4,000.00	476.92	476.92	11.92	3,523.08
500-51-6980	COLLECTION EXPENSE	2,000.00	63.10	63.10	3.16	1,936.90
500-51-6990	PCB SAMPLING	2,500.00				2,500.00
500-51-7000	DRUG TESTING	500.00				500.00
500-51-7001	ONE CALL FEES	850.00	52.92	52.92	6.23	797.08
500-51-7010	SUBDIVISION IMP. PROGRAM	150,000.00	19,165.57	19,165.57	12.78	130,834.43
500-51-7021	FUNDS TO RESERVES	25,000.00				25,000.00
	ELECTRIC TOTAL	6,902,750.00	495,319.61	495,319.61	7.18	6,407,430.39
	TRANSFERS DEPARTMENT					

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	TOTAL EXPENSES	6,902,750.00	495,319.61	495,319.61	7.18	6,407,430.39
	WATER / SEWER FUND FUND					
	WATER DEPARTMENT					
600-61-4100	PENALTIES	12,500.00	948.67	948.67	7.59	11,551.33
600-61-4120	RECONNECT	4,000.00	250.00	250.00	6.25	3,750.00
600-61-4810	NEW WATER SERVICE	10,000.00				10,000.00
600-61-4830	UTILITY BILLS-WATER	1,200,000.00	94,229.08	94,229.08	7.85	1,105,770.92
600-61-4920	MISCELLANEOUS INCOME	15,000.00	13,200.00	13,200.00	88.00	1,800.00
600-61-4930	PROCEEDS FROM LOAN	375,000.00				375,000.00
600-61-4950	SUBDIVISION IMP. PROGRAM	50,000.00				50,000.00
	WATER TOTAL	1,666,500.00	108,627.75	108,627.75	6.52	1,557,872.25
	WASTEWATER DEPARTMENT					
600-62-4100	PENALTIES	12,000.00	885.32	885.32	7.38	11,114.68
600-62-4810	NEW SEWER SERVICE	7,500.00				7,500.00
600-62-4840	UTILITY BILLS-SEWER	955,000.00	80,621.81	80,621.81	8.44	874,378.19
600-62-4910	PULASKI SEWER DISTRICT	250,000.00	28,941.17	28,941.17	11.58	221,058.83
600-62-4920	MISCELLANEOUS INCOME	5,500.00	230.00	230.00	4.18	5,270.00
600-62-4930	PROCEED FROM LOAN	375,000.00				375,000.00
600-62-4950	SUBDIVISION IMP. PROGRAM	50,000.00				50,000.00
	WASTEWATER TOTAL	1,655,000.00	110,678.30	110,678.30	6.69	1,544,321.70
	PLANT DEPARTMENT					
600-63-4910	TESTING	2,000.00				2,000.00
	PLANT TOTAL	2,000.00	.00	.00	.00	2,000.00
	TRANSFERS DEPARTMENT					
	TOTAL REVENUE	3,323,500.00	219,306.05	219,306.05	6.60	3,104,193.95
	WATER DEPARTMENT					
600-61-6010	SALARIES	70,000.00	6,142.96	6,142.96	8.78	63,857.04
600-61-6020	PAYROLL TAXES	5,600.00	448.75	448.75	8.01	5,151.25
600-61-6030	HEALTH INSURANCE	21,600.00	1,280.00	1,280.00	5.93	20,320.00
600-61-6040	LAGERS EXPENSE	14,500.00	1,366.39	1,366.39	9.42	13,133.61
600-61-6120	SUPPLIES	1,000.00	115.55	115.55	11.56	884.45
600-61-6170	PRINTING & PUBLICATION	500.00				500.00
600-61-6180	PLANT EXTENSION-WATER	60,000.00				60,000.00
600-61-6182	MAINTENANCE & OPERATIONS	120,000.00	16,668.60	16,668.60	13.89	103,331.40
600-61-6220	AUDIT EXPENSE	2,000.00				2,000.00
600-61-6260	DUES & MEMBERSHIPS	2,500.00	1,157.50	1,157.50	46.30	1,342.50

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
600-61-6280	ENGINEERING	30,000.00				30,000.00
600-61-6310	INSURANCE	40,000.00				40,000.00
600-61-6320	TRAINING/TRAVEL/MILEAGE	3,000.00				3,000.00
600-61-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
600-61-6480	STREET REPAIRS	10,000.00	224.40	224.40	2.24	9,775.60
600-61-6510	UTILITIES	28,000.00	2,627.83	2,627.83	9.39	25,372.17
600-61-6520	PHONE/FAX/INTERNET	1,200.00	44.25	44.25	3.69	1,155.75
600-61-6550	EQUIPMENT RENTAL	1,000.00				1,000.00
600-61-6560	COPY MACHINE	1,200.00	114.89	114.89	9.57	1,085.11
600-61-6630	CONTRACT WORK	10,000.00				10,000.00
600-61-6710	GAS, OIL & TIRES	15,000.00	1,972.72	1,972.72	13.15	13,027.28
600-61-6720	TOOL EXPENSE	2,000.00				2,000.00
600-61-6800	MISCELLANEOUS EXPENSE	2,000.00	300.00	300.00	15.00	1,700.00
600-61-6805	CONTINGENCY FUND	10,000.00				10,000.00
600-61-6810	LEASE PAYMENTS	350,000.00	4,163.58	4,163.58	1.19	345,836.42
600-61-6830	FIXED ASSETS	25,000.00				25,000.00
600-61-6850	UNIFORMS	1,500.00				1,500.00
600-61-6901	ACCTS RECEIVABLE BAD DEBT	7,000.00	1,149.14	1,149.14	16.42	5,850.86
600-61-6905	CHEMICALS	2,000.00				2,000.00
600-61-6910	ADMIN RECAPTURE FEE W	49,995.00	4,166.25	4,166.25	8.33	45,828.75
600-61-6915	FUNDS TO GENERAL	116,655.00	9,721.25	9,721.25	8.33	106,933.75
600-61-6930	FUNDS TO STRT & BUILDING DEPTS	95,000.00	7,916.67	7,916.67	8.33	87,083.33
600-61-6950	POSTAGE	4,000.00	476.92	476.92	11.92	3,523.08
600-61-6980	COLLECTION EXPENSE	2,000.00	63.10	63.10	3.16	1,936.90
600-61-7000	DRUG TESTING	500.00				500.00
600-61-7001	ONE CALL FEE	1,000.00	52.92	52.92	5.29	947.08
600-61-7010	SUBDIVISION IMP. PROGRAM	375,000.00	16,987.13	16,987.13	4.53	358,012.87
600-61-7021	FUNDS TO RESERVES	65,391.00				65,391.00
	WATER TOTAL	1,547,141.00	77,193.72	77,193.72	4.99	1,469,947.28
	WASTEWATER DEPARTMENT					
600-62-6010	SALARIES	100,000.00	8,021.88	8,021.88	8.02	91,978.12
600-62-6020	PAYROLL TAXES	8,000.00	603.45	603.45	7.54	7,396.55
600-62-6030	HEALTH INSURANCE	15,000.00	617.00	617.00	4.11	14,383.00
600-62-6040	LAGERS EXPENSE	20,700.00	1,325.26	1,325.26	6.40	19,374.74
600-62-6120	SUPPLIES	500.00	58.49	58.49	11.70	441.51
600-62-6170	PRINTING & PUBLICATION	100.00				100.00
600-62-6180	PLANT EXTENSION-W/W	50,000.00				50,000.00
600-62-6182	MAINTENANCE & OPERATIONS	50,000.00	1,851.33	1,851.33	3.70	48,148.67
600-62-6220	AUDIT EXPENSE	2,000.00				2,000.00
600-62-6260	DUES & MEMBERSHIPS	2,500.00	1,157.50	1,157.50	46.30	1,342.50
600-62-6280	ENGINEERING	15,000.00				15,000.00
600-62-6310	INSURANCE	40,000.00				40,000.00
600-62-6320	TRAINING & TRAVEL	2,500.00				2,500.00
600-62-6370	EMPLOYEE PROGRAMS	1,000.00	32.92	32.92	3.29	967.08
600-62-6480	STREET REPAIRS	1,500.00				1,500.00
600-62-6510	UTILITIES-SEWER	1,200.00	48.14	48.14	4.01	1,151.86
600-62-6550	EQUIPMENT RENTAL	500.00				500.00
600-62-6560	COPY MACHINE	1,200.00	114.89	114.89	9.57	1,085.11

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
600-62-6630	CONTRACT WORK	3,500.00				3,500.00
600-62-6710	GAS, OIL & TIRES	4,000.00	149.74	149.74	3.74	3,850.26
600-62-6720	TOOL EXPENSE	1,000.00				1,000.00
600-62-6800	MISCELLANEOUS EXPENSE	3,000.00				3,000.00
600-62-6805	CONTINGENCY	5,000.00				5,000.00
600-62-6810	LEASE PAYMENTS	220,000.00	3,870.94	3,870.94	1.76	216,129.06
600-62-6830	FIXED ASSETS	25,000.00				25,000.00
600-62-6850	UNIFORMS	2,000.00				2,000.00
600-62-6910	ADMIN RECAPTURE FEE SEWER	49,785.00	4,148.75	4,148.75	8.33	45,636.25
600-62-6915	FUNDS TO GENERAL	116,165.00	13,847.08	13,847.08	11.92	102,317.92
600-62-6930	FUNDS TO STRT & BUILDING DEPTS	95,000.00	7,916.67	7,916.67	8.33	87,083.33
600-62-6950	POSTAGE	3,500.00	476.92	476.92	13.63	3,023.08
600-62-6990	PCSD FEES	5,500.00	636.25	636.25	11.57	4,863.75
600-62-7000	DRUG TESTING	500.00				500.00
600-62-7001	ONE CALL FEES	600.00				600.00
600-62-7010	SUBDIVISION IMP. PROGRAM	200,000.00	1,915.76	1,915.76	.96	198,084.24
600-62-7021	FUNDS TO RESERVES	10,000.00				10,000.00
	WASTEWATER TOTAL	1,056,250.00	46,792.97	46,792.97	4.43	1,009,457.03
	PLANT DEPARTMENT					
600-63-6010	SALARIES	126,500.00	9,814.45	9,814.45	7.76	116,685.55
600-63-6020	PAYROLL TAXES	11,000.00	735.26	735.26	6.68	10,264.74
600-63-6030	HEALTH INSURANCE	22,000.00	1,440.00	1,440.00	6.55	20,560.00
600-63-6040	LAGERS EXPENSE	27,000.00	2,669.43	2,669.43	9.89	24,330.57
600-63-6120	SUPPLIES	2,000.00				2,000.00
600-63-6170	PRINTING & PUBLICATIONS	250.00				250.00
600-63-6182	MAINTENANCE & OPERATIONS	35,000.00	549.12	549.12	1.57	34,450.88
600-63-6220	AUDIT EXPENSE	2,000.00				2,000.00
600-63-6260	DUES & MEMBERSHIPS	250.00				250.00
600-63-6280	ENGINEERING	15,000.00				15,000.00
600-63-6320	TRAINING/TRAVEL/MILEAGE	500.00				500.00
600-63-6370	EMPLOYEE PROGRAM	1,000.00	32.92	32.92	3.29	967.08
600-63-6520	PHONE/FAX/INTERNET	1,200.00				1,200.00
600-63-6560	COPY MACHINE	1,000.00	87.08	87.08	8.71	912.92
600-63-6710	GAS, OIL & TIRES	4,000.00	25.44	25.44	.64	3,974.56
600-63-6720	TOOL EXPENSE	500.00				500.00
600-63-6800	MISCELLANEOUS EXPENSE	500.00				500.00
600-63-6810	LEASE PAYMENTS	266,000.00	7,039.38	7,039.38	2.65	258,960.62
600-63-6830	FIXED ASSETS	100,000.00				100,000.00
600-63-6850	UNIFORMS	1,000.00				1,000.00
600-63-6930	LAB EQUIPMENT	1,500.00				1,500.00
600-63-6950	POSTAGE	4,000.00	476.92	476.92	11.92	3,523.08
600-63-7000	DRUG TESTING	200.00				200.00
600-63-7010	LAB TESTING	6,000.00	320.00	320.00	5.33	5,680.00
	PLANT TOTAL	628,400.00	23,190.00	23,190.00	3.69	605,210.00
	TRANSFERS DEPARTMENT					

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	TOTAL EXPENSES	3,231,791.00	147,176.69	147,176.69	4.55	3,084,614.31
		TRASH FUND				
		TRASH DEPARTMENT				
700-71-4850	GARBAGE INCOME	300,000.00	28,684.88	28,684.88	9.56	271,315.12
	TRASH TOTAL	300,000.00	28,684.88	28,684.88	9.56	271,315.12
		TRANSFERS DEPARTMENT				
	TOTAL REVENUE	300,000.00	28,684.88	28,684.88	9.56	271,315.12
		TRASH DEPARTMENT				
700-71-6875	GARBAGE CONTRACT EXPENSE	260,000.00	22,748.00	22,748.00	8.75	237,252.00
700-71-6901	ACCTS RECEIVABLE BAD DEBT	2,000.00	60.74	60.74	3.04	1,939.26
700-71-7021	FUNDS TO RESERVES	38,000.00				38,000.00
	TRASH TOTAL	300,000.00	22,808.74	22,808.74	7.60	277,191.26
		TRANSFERS DEPARTMENT				
	TOTAL EXPENSES	300,000.00	22,808.74	22,808.74	7.60	277,191.26
		NATURAL GAS FUND				
		NATURAL GAS DEPARTMENT				
800-81-4100	PENALTIES	9,000.00	785.66	785.66	8.73	8,214.34
800-81-4120	RECONNECT	4,500.00	25.00	25.00	.56	4,475.00
800-81-4810	NEW SERVICES	5,000.00				5,000.00
800-81-4860	NATURAL GAS REVENUES	1,200,000.00	159,072.65	159,072.65	13.26	1,040,927.35
800-81-4870	INCOME FROM RICHLAND	250,000.00	29,125.63	29,125.63	11.65	220,874.37
800-81-4920	MISECLLANEOUS INCOME	1,500.00				1,500.00
800-81-4930	PROCEEDS FROM LOAN	150,000.00				150,000.00
800-81-4950	SUBDIVISION IMP. PROGRAM	50,000.00				50,000.00
	NATURAL GAS TOTAL	1,670,000.00	189,008.94	189,008.94	11.32	1,480,991.06
		TRANSFERS DEPARTMENT				
	TOTAL REVENUE	1,670,000.00	189,008.94	189,008.94	11.32	1,480,991.06
		NATURAL GAS DEPARTMENT				
800-81-6010	SALARIES	75,000.00	5,635.21	5,635.21	7.51	69,364.79

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	PTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
800-81-6020	PAYROLL TAXES	6,000.00	428.62	428.62	7.14	5,571.38
800-81-6030	HEALTH INSURANCE	14,400.00	1,417.00	1,417.00	9.84	12,983.00
800-81-6040	LAGERS	15,525.00	1,615.02	1,615.02	10.40	13,909.98
800-81-6120	SUPPLIES	1,000.00	58.55	58.55	5.86	941.45
800-81-6160	NATURAL GAS PURCHASE	1,000,000.00	110,958.24	110,958.24	11.10	889,041.76
800-81-6170	PRINTING & PUBLICATION	4,500.00	3,376.00	3,376.00	75.02	1,124.00
800-81-6180	PLANT - EXTENSION	5,000.00				5,000.00
800-81-6182	MAINTENANCE & OPERATIONS	15,000.00	12,436.17	12,436.17	82.91	2,563.83
800-81-6210	LEGAL	3,500.00				3,500.00
800-81-6220	AUDIT EXPENSE	2,000.00				2,000.00
800-81-6260	DUES & MEMBERSHIP	1,500.00	567.82	567.82	37.85	932.18
800-81-6280	ENGINEERING	2,000.00	2,527.31	2,527.31	126.37	527.31-
800-81-6310	INSURANCE	11,000.00				11,000.00
800-81-6320	TRAINING/TRAVEL/MILEAGE	1,500.00				1,500.00
800-81-6370	EMPLOYEE PROGRAM	1,000.00	32.92	32.92	3.29	967.08
800-81-6520	PHONE/FAX/INTERNET	600.00	44.25	44.25	7.38	555.75
800-81-6560	COPY MACHINE	1,500.00	114.87	114.87	7.66	1,385.13
800-81-6630	CONTRACT WORK	1,000.00				1,000.00
800-81-6710	GAS, OIL & TIRES	4,500.00	313.45	313.45	6.97	4,186.55
800-81-6720	TOOL EXPENSE	2,500.00				2,500.00
800-81-6800	MISCELLANEOUS EXPENSE	2,000.00				2,000.00
800-81-6805	CONTINGENCY FUND	25,000.00				25,000.00
800-81-6810	LEASE PAYMENTS	41,000.00	118.96	118.96	.29	40,881.04
800-81-6830	FIXED ASSETS	15,000.00				15,000.00
800-81-6850	UNIFORMS	4,000.00	357.50	357.50	8.94	3,642.50
800-81-6901	ACCTS RECEIVABLE BAD DEBT	2,000.00	175.82-	175.82-	8.79-	2,175.82
800-81-6910	ADMIN RECAPTURE FEE GAS	50,100.00	4,175.00	4,175.00	8.33	45,925.00
800-81-6915	FUNDS TO GENERAL	116,900.00	9,741.67	9,741.67	8.33	107,158.33
800-81-6930	FUNDS TO STRT & BUILDING DEPTS	165,000.00	13,750.00	13,750.00	8.33	151,250.00
800-81-6950	POSTAGE	3,500.00	476.92	476.92	13.63	3,023.08
800-81-6980	COLLECTION EXPENSE	2,000.00	63.10	63.10	3.16	1,936.90
800-81-7000	DRUG TESTING	500.00				500.00
800-81-7001	ONE CALL FEES	800.00	52.91	52.91	6.61	747.09
800-81-7010	SUBDIVISION IMP. PROGRAM	50,000.00	3,401.01	3,401.01	6.80	46,598.99
800-81-7021	FUNDS TO RESERVES	10,000.00				10,000.00
	NATURAL GAS TOTAL	1,656,825.00	171,486.68	171,486.68	10.35	1,485,338.32
	TRANSFERS DEPARTMENT					
	TOTAL EXPENSES	1,656,825.00	171,486.68	171,486.68	10.35	1,485,338.32
	NID FUND					
	TRANSFERS DEPARTMENT					
	Report Total	218,217.25	449,157.77	449,157.77	205.83	230,940.52-

The following accounts do not have account breaks defined:
600626990

Account break titles were not printed for these accounts.

A POLICY RESOLUTION

Establishing a Fund Balance Reserve Policy

WHEREAS, the City Administrator, Finance Officer and City Staff recommend to the Finance and Human Resources Committee that the City establish a formal policy on the level of unassigned fund balance that should be maintained to mitigate current and future risks such as revenue shortfalls, economic downturn, unanticipated expenditures and natural disasters.

NOW, THEREFORE, BE IT RESOLVED BY THE FINANCE AND HUMAN RESOURSES COMMITTEE OF THE CITY OF WAYNESVILLE AS FOLLOWS:

Section 1. The Finance and Human Resources Committee in the City of Waynesville Missouri adopts the following Fund Balance Reserve Policy:

PURPOSE OF POLICY:
The purpose of the Fund Balance Reserve Policy is to provide guidelines to the City Council and staff for establishing, maintaining and performing an annual review of the minimum and target fund balance reserves.

A minimum Fund reserve policy is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations and long-term financial planning. Some examples of unforeseen situations include, but are not limited to:

- Unfunded Federal/State or Other Mandates
- Economic Downturn
- Revenue Shortfall
- Natural Disaster

Credit rating agencies continually monitor the levels of unassigned fund balance in a government's General Fund when evaluating the government's creditworthiness and assigning a credit rating to a government's debt issuance.

POLICY:
It shall be the policy of the City of Waynesville to:

1. Maintain Reserves in City funds at or above 10-15% of the normal operational Operating budget for a three month period. This excludes major expenditures such as Grants or Capital Expenses. Should unforeseen circumstances result in a Reserve Fund balance less than these percentages, the City will bring the fund balance back to the required level of reserve as quickly as possible. This level of Reserve funding reasonable protects the City.

2. This policy will be reviewed annually.

All other funds of the City shall maintain a minimum fund balance of ten percent (10%) of the funds budgeted expenditures but shall work to achieve a fifteen (15%) or greater fund balance reserve given the fun's specific operational needs.

Staff shall ensure that the provision of this policy are effectively implemented. If it is determined that there is a conflict between this policy and other more specific governing policies involving the operating or capital improvement budgets, this shall be brought to the attention of the City Administrator and the Finance Director who will determine the appropriate course of action.

Fund Balance Reserve Compliance
City Administrator's Report

Annual Review for FY 2022

Total Budget:	$19,100,000.00
Less Grants:	-$ 1,079,000.00
Less Capital Expense:	-$ 2,200,000.00
Total Operating Budget:	$15,821,000.00

Section 1 of Fund Balance Reserve Policy requires 10% - 15% of the annual operating budget to be available to the city in usable cash or reserves should unforeseen circumstances require use of the funds.

$15,821,000 X 10% = $1,582,100.00

$15,821,000 X 15% = $2,373,150.00

Total required funds to be available to be in compliance: **$1.58M to $2.37M**

Review of City Funds

Restricted Funds (Consolidated, Meter, Park Aq., Elec. Sav.) as of 01/31/2022:	$1,669,993.40
Reserve Funds (General Savings, Utility Savings) as of 01/31/2022:	$2,205,477.26
Total Usable Funds (General, Utility) as of 01/31/2022:	$1,314,457.00
Total in Bank as of 01/31/2022:	$6,180,680.15
Accts Included: General Savings, Utility Savings, General, Utility	$4,510,686.25
Total Funds Available for Fund Balance Reserve Policy Compliance	**$4,510,686.25**

The City of Waynesville is in compliance with the Fund Balance Reserve Policy as of 01/31/2022.

Certified LAGERS Administrator

We want our employer contacts to feel at ease talking about LAGERS benefits. One of the most effective ways for you to accomplish this is through education. So, we are introducing an educational certification program, the Certified LAGERS Administrator (CLA). This program will provide you with the tools needed to be a better communicator of LAGERS benefits while providing you with professional development and credibility, just like any continuing education course may do.

Enrollment

To enroll for the CLA, go to retire.molagers.org/cla. Once you have received confirmation of your enrollment, you may start attending qualified in-person events or webinars offered by LAGERS. You will be responsible for keeping track of the events you have attended by completing the form on the back of this page.

Requirements

There is no cost for this certification, and it is voluntary. Listed on the back of this page are the core required events and the elective events. You must attend all core events and 3 elective events within two years. Several of the core required events will be offered at our Missouri LAGERS Annual Meeting. However, webinars for all of the topics will be offered as well. If you attend an in-person event (s), you must be sure to sign the attendance sheet at the event.

After Completion

Once you have attended the required events, you will send your completed checklist to LAGERS. Upon validation, you will receive a certificate, a LinkedIn badge, and a lapel pin indicating you have completed your CLA. We will regularly host (online and in-person) refresher courses for all CLA's to maintain your certification. You will need to be re-certified every 2 years. The re-certfication process will not be as extensive as the regular certification process.

Missouri LAGERS
A Secure Retirement for All

Certificate of Achievement

This Certificate is Proudly Presented to

Amber Box

Certified LAGERS Administrator

January 2022

MISSOURI LAGERS
A Secure Retirement for All

Robert L. Wilson

Robert L. Wilson, CEBS
Executive Director

KPM
CPAS & ADVISORS

anuary 7, 2022

Honorable Mayor, City Council, and Management
City of Waynesville
100 Tremont Drive
Waynesville, MO 65583

We are pleased to confirm our understanding of the services we are to provide City of Waynesville, Missouri, for the year nded December 31, 2021.

udit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, the aggregate discretely resented component units, each major fund, and disclosures, which collectively comprise the basic financial statements, f City of Waynesville, Missouri, as of and for the year ended December 31, 2021. Accounting standards generally ccepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as anagement's discussion and analysis (MD&A), to supplement City of Waynesville, Missouri's basic financial statements. uch information, although not a part of the basic financial statements, is required by the Governmental Accounting tandards Board who considers it to be an essential part of financial reporting for placing the basic financial statements n an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited rocedures to City of Waynesville, Missouri's RSI in accordance with GAAS. These limited procedures will consist of nquiries of management regarding the methods of preparing the information and comparing the information for onsistency with management's responses to our inquiries, the basic financial statements, and other knowledge we btained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on he information because the limited procedures do not provide us with sufficient evidence to express an opinion or rovide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be ubjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis (if applicable)
2. Pension schedules and notes
3. Budgetary comparison schedules

We have also been engaged to report on supplementary information other than RSI that accompanies City of Waynesville, Missouri's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on -

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in whether the financial statements are free of material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Any identified significant risks of material misstatement as part of our audit planning will be communicated with those charged with governance.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards,* and the Uniform Guidance.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Waynesville, Missouri's major programs. The purpose of these procedures will be to express an opinion on City of Waynesville, Missouri's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, depreciation schedules, and related notes of the City, in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, depreciation schedules, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and applications of accounting principles, for the preparation and fair presentation of the financial statement and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, other matters, and other information as needed to perform an audit under the Uniform Guidance, (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS, *Government Auditing Standards*, and Uniform Guidance.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provision of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on December 31, 2021.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of KPM CPAs, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals, will be made available upon request and in a timely manner to the Federal Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of KPM CPAs, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Federal Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2022, and to issue our reports no later than June 30, 2022. Jon Cummings is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $24,000. If expenditures of federal awards for the year ended December 31, 2021, exceed $750,000, a single audit in accordance with OMB Uniform Guidance will be required and there will be an additional fee of $6,500 for those procedures. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation to determine the prevailing party's identity for awarding attorneys' fees.

We have the right to withdraw from this engagement, in our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will complete our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

Reporting

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review report accompanies this letter.

We will issue a written report upon completion of our audit of the City of Waynesville, Missouri's financial statements Our report will be addressed to management and those charged with governance of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of theses circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained under *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Waynesville, Missouri, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully

KPM CPAs, PC

KPM CPAs, PC

RESPONSE:

This letter correctly sets forth the understanding of City of Waynesville, Missouri.

Management Signature: John C. Doyle

Title: City Administrator

Date: 1/18/22