

**NOTICE OF OPEN MEETING & VOTE TO
CLOSE PART OF THE MEETING
A G E N D A
COUNCIL MEETING
City of Moberly
City Council Room – Moberly City Hall
101 West Reed Street
January 03, 2023
6:00 PM**

Posted:

Pledge of Allegiance

Roll Call

Approval of Agenda

Approval of Minutes

1. Approval Of The City Council Meeting Minutes For December 19, 2022.

Recognition of Visitors

Communications, Requests, Informational Items

2. A Presentation From Williams Keepers, LLC., Regarding The City of Moberly's Audit Report.

Public Hearing and Receipt of Bids

3. Receipt Of Bids For Asbestos Inspection And Abatement.

Ordinances & Resolutions

4. An Ordinance Imposing A Sales Tax At A Rate Of Three Percent On All Tangible Personal Property Retail Sales Of Adult Use Marijuana Sold Within The City Of Moberly, Missouri, Pursuant To Article XIV, Section 2.6(5) Of The Missouri Constitution Subject To The Approval By The Voters Of The City At The General Municipal Election To Be Held On April 4, 2023; Designating The Form Of Ballot; And Directing The City Clerk To Provide Notice Of Said Election.
5. A Resolution Accepting The Bid And Authorizing Contracting With Wiedeman Dozing, LLC For Asbestos Inspections And Abatement For 2023.
6. A Resolution Accepting The Bid And Authorizing The City Manager To Execute The Agreement For The Sturgeon & Rollins Water Line Construction Project For Public Utilities.
7. A Resolution Recording The Destruction Of Certain Local Government Records.
8. A Resolution Repealing Resolution R826 And Adopting New Hiring And Retention Policies For The Moberly Police Department.
9. A Resolution Appropriating Money Out Of The Treasury Of The City Of Moberly, Missouri.

Anything Else to Come Before the Council

Adjournment

10. Consideration Of A Motion To Adjourn To A Work Session Followed By A Closed Session To Discuss The Status Of A Negotiated Contract. (Closed Statute 610.021) (12)

We invite you to attend virtually by viewing it live on the City of Moberly Facebook page. A link to the City's Channel can be found on our website's main page at www.cityofmoberly.com. The public is invited to attend the Council meeting. Representatives of the news media may obtain copies of this notice by contacting the City Clerk. If a special accommodation is needed as addressed by the Americans with Disabilities Act, please contact the City Clerk twenty-four (24) hours in advance of the meeting.

December 19, 2022
City of Moberly, Missouri Council Minutes

Council met in regular session at 6:00 p.m. in the City Hall Council Chambers with Mayor Jeffrey presiding.

All stood and recited the pledge of allegiance led by Mayor Jeffrey.

Council Members answering the roll call were: Jerry Jeffrey, Tim Brubaker, John Kimmons (via Zoom), Austin Kyser, and Brandon Lucas.

A motion was made by Kyser and seconded by Lucas to approve the agenda. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

A motion was made by Brubaker and seconded by Kimmons to approve the minutes of the December 5, 2022, Council meeting as presented. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

The Moberly Stormwater Annual Report for 2022 was presented to the Council for review.

The following bids were received for Shelter 5 Roof at 204 Rothwell Park Road: Home Perfect Exteriors, LLC, \$62,753.61; Professional Contractors & Engineers Incorporated "PCE", \$49,940, add elevation - additional \$1,250; Professional Metal Fabricators "PMF", \$26,506. A motion was made by Lucas and seconded by Kyser to accept the bids. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Kyser introduced a bill for an ordinance entitled: **"AN ORDINANCE AUTHORIZING EXECUTION OF AN AIRPORT STATE BLOCK GRANT AGREEMENT FOR OPERATIONAL AND MAINTENANCE EXPENSES OR DEBT SERVICE"** and moved that the bill be read two times by title for passage. Brubaker seconded the motion, and upon said motion the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The bill having previously been made available for public inspection was read by title two times. Brubaker moved that the bill be enacted into an ordinance. Lucas seconded the motion. The presiding officer having called for a vote on the motion, the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Brubaker introduced a bill for an ordinance entitled: **"AN ORDINANCE AMENDING CHAPTER 46 OF THE CITY CODE TO INCLUDE A LANDSCAPE PLAN FOR CERTAIN DISTRICTS BY ADDING NEW SECTIONS 46- 207, 46-208, 46-209 AND 46-210, AND AMENDING EXISTING SECTIONS 46-202, 46- 203, 46-204 AND 46-205 AND REPEALING SECTIONS 46-302, 46-303 AND 46-304"** and moved that the bill be read two times by title for passage. Kimmons seconded the motion, and upon said motion the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The bill having previously been made available for public inspection was read by title two times. Lucas moved that the bill be enacted into an ordinance. Kimmons seconded the motion. The presiding officer having called for a vote on the motion, the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Lucas introduced a bill for an ordinance entitled: **"AN ORDINANCE APPROVING A COOPERATIVE AGREEMENT WITH MOBERLY COMMUNITY FOUNDATION"** and moved that the bill be read two times by title for passage. Brubaker seconded the motion, and upon said motion the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The bill having previously been made available for public inspection was read by title two times. Brubaker moved that the bill be enacted into an ordinance. Kyser seconded the motion. The presiding officer having called for a vote on the motion, the vote was as follows: Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Kyser introduced **"A RESOLUTION APPROVING EXTENDING THE LEASE AGREEMENT WITH MARINE TOYS FOR TOTS FOUNDATION FOR PROPERTY LOCATED AT 218 W REED STREET AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE LEASE"** and made a motion for it to be read. Brubaker seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The Resolution bill having previously been made available for public inspection was read by title one time. A motion was made by Brubaker and seconded by Lucas to adopt the Resolution. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Brubaker introduced **"A RESOLUTION ACCEPTING THE BID OF AND AUTHORIZING CONTRACTING WITH PROFESSIONAL METAL FABRICATORS, LLC FOR ROOF REPAIRS TO ROTHWELL PARK SHELTER #5"** and made a motion for it to be read. Lucas seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The Resolution bill having previously been made available for public inspection was read by title one time. A motion was made by Kimmons and seconded by Brubaker to adopt the Resolution. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Lucas introduced **"A RESOLUTION APPROVING A WRITTEN CONSENT TO ASSIGNMENT"** and made a motion for it to be read. Kimmons seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The Resolution bill having previously been made available for public inspection was read by title one time. A motion was made by Lucas and seconded by Kimmons to adopt the Resolution. Ayes: Jeffrey, Kimmons, Kyser and Lucas. Nays: none. Abstain: Brubaker.

Kyser introduced **"A RESOLUTION APPROPRIATING MONEY OUT OF THE TREASURY OF THE CITY OF MOBERLY, MISSOURI IN THE AMOUNT OF \$718,807.92"** and made a motion for it to be read. Brubaker seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none. The Resolution bill having previously been made available for public inspection was read by title one time. A motion was made by Brubaker and seconded by Kimmons to adopt the Resolution. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Monthly reports were received from various departments.

Brubaker made a motion to move the January 2, 2023, Council Meeting to January 3, 2023. Kyser seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Kyser made a motion to move the January 16, 2023, Council Meeting to January 17, 2023. Brubaker seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Lucas made a motion to move the February 20, 2023, Council Meeting to February 21, 2023. Brubaker seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Kyser made a motion for City staff to identify what it would take for the City of Moberly to reinstate the City's Municipal Court and for those findings to be presented at a February 2023 Council meeting. Lucas seconded the motion. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Members from the News Media were: Colin Schowe, Kwix Kres Radio Station and Wynona Whitaker, Moberly Monitor Index.

A motion was made by Brubaker and seconded by Kyser to adjourn to a work session followed by a closed session to discuss the status of a negotiated contract. (Closed Statute 610.021)(12). Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

A closed session was held.

Mayor Jeffrey reopened the meeting.

A motion was made by Brubaker and seconded by Kyser to adjourn. Ayes: Jeffrey, Brubaker, Kimmons, Kyser and Lucas. Nays: none.

Work Session

The following was discussed at the work session:

An Ordinance Imposing A Sales Tax At A Rate Of Three Percent On All Tangible Personal Property Retail Sales Of Adult Use Marijuana Sold Within The City Of Moberly, Missouri, Pursuant To Article XIV, Section 2.6(5) Of The Missouri Constitution Subject To The Approval By The Voters Of The City At The General Municipal Election To Be Held On April 4, 2023; Designating The Form Of Ballot; And Directing The City Clerk To Provide Notice Of Said Election.

Receipt Of Bids For Asbestos Inspection And Abatement.

A Discussion Regarding Accepting The Bid And Authorizing The City Manager To Execute The Agreement For The Sturgeon & Rollins Water Line Construction Project For Public Utilities.

A Resolution Repealing Resolution R826 And Adopting New Hiring And Retention Policies For The Moberly Police Department.

CITY OF MOBERLY
AUDITORS' COMMUNICATION LETTER
JUNE 30, 2022

December 15, 2022

To the City Council
City of Moberly

We have audited the modified cash basis financial statements of each major fund and the aggregate remaining fund information of the City of Moberly (the City) for the year ended June 30, 2022. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and the Uniform Guidance

As stated in our engagement letter dated August 22, 2022, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As a part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas tested.

Our audit included updating our understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City.

As part of our audit planning, we identified significant risks of material misstatement related to grant funding and other inflows.

We performed the audit according to the planned scope and timing previously communicated to management during our preliminary audit meetings.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period based on the modified cash basis of accounting utilized by the City.

The City’s financial statements are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles (GAAP). The modified cash basis of accounting inherently has certain limitations, including the inability to accurately reflect an entity’s financial condition as only certain assets and liabilities are recorded in the financial statements. Reported revenues and expenditures/expenses can differ by substantial amounts by using the modified cash basis of accounting as compared to GAAP as transactions are often reported in different periods. The primary differences between the modified cash basis of accounting and GAAP for the City are that capital assets and long-term debt are not reported, and the effects of outstanding receivables and outstanding payables are not included in the financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City’s financial statements was the disclosure of commitments and contingencies. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were cash and cash equivalents, investments, long-term debt, and commitments and contingencies.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the City’s financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the City’s auditors. However, any such discussions occurred in the normal course of our professional relationship, and, to the best of our knowledge, our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplementary information that accompanies the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Moberly and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank the City's management and staff for their assistance during the course of our audit. We appreciate the opportunity to be of service.

Sincerely,

Williams Keepers LLC

WILLIAMS-KEEPERS LLC

CITY OF MOBERLY
ANNUAL FINANCIAL REPORT
JUNE 30, 2022

**CITY OF MOBERLY
ANNUAL FINANCIAL REPORT
JUNE 30, 2022**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Moberly

Report on the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of each major fund and the aggregate remaining fund information for the City of Moberly (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of each major fund and the aggregate remaining fund information of the City as of June 30, 2022, and the respective changes in financial position – modified cash basis for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

William F. Keppers UC

Columbia, Missouri
December 15, 2022

BASIC FINANCIAL STATEMENTS

**CITY OF MOBERLY
BALANCE SHEET
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2022**

	Major Funds						Total
	General Fund	Parks and Recreation Fund	Airport Operating Fund	Transportation Trust Fund	Downtown NID Fund	Non-Major Funds	
ASSETS							
Cash and cash equivalents	\$ 3,430,693	\$ 1,107,783	\$ 100	\$ 2,225,013	\$ 1,731,442	\$ 3,059,084	\$ 11,554,115
Due from other funds	671,079	-	-	-	-	-	671,079
Prepaid expenses	417,371	60,276	3,544	-	-	27,932	509,123
Total assets	\$ 4,519,143	\$ 1,168,059	\$ 3,644	\$ 2,225,013	\$ 1,731,442	\$ 3,087,016	\$ 12,734,317
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to other funds	\$ -	\$ 8,746	\$ 59,001	\$ -	\$ -	\$ 422,131	\$ 489,878
Other payables	49,219	6,105	-	-	-	50	55,374
Total liabilities	49,219	14,851	59,001	-	-	422,181	545,252
Fund balances:							
Nonspendable	417,371	60,276	3,544	-	-	557,641	1,038,832
Restricted for:							
Parks and recreation	-	1,092,932	-	-	-	-	1,092,932
Transportation	-	-	-	2,225,013	-	-	2,225,013
Tourism	-	-	-	-	-	180,709	180,709
Capital outlay	-	-	-	-	-	373,726	373,726
Grant activity	-	-	-	-	-	1,453,926	1,453,926
Public safety	-	-	-	-	-	73,064	73,064
Special taxing district activity	-	-	-	-	1,731,442	447,950	2,179,392
Assigned for:							
Capital outlay	150,333	-	-	-	-	-	150,333
Parks and recreation	100,000	-	-	-	-	-	100,000
Debt service	1,153,891	-	-	-	-	-	1,153,891
Economic development	11,648	-	-	-	-	-	11,648
Transportation	77,590	-	-	-	-	-	77,590
Unassigned	2,559,091	-	(58,901)	-	-	(422,181)	2,078,009
Total fund balances	4,469,924	1,153,208	(55,357)	2,225,013	1,731,442	2,664,835	12,189,065
Total liabilities and fund balances	\$ 4,519,143	\$ 1,168,059	\$ 3,644	\$ 2,225,013	\$ 1,731,442	\$ 3,087,016	\$ 12,734,317

See accompanying notes to the basic financial statements.

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	Major Funds						Total
	General Fund	Parks and Recreation Fund	Airport Operating Fund	Transportation Trust Fund	Downtown NID Fund	Non-Major Funds	
REVENUES							
Taxes:							
Sales and use	\$ 3,551,239	\$ 1,403,145	\$ -	\$ 1,403,262	\$ -	\$ 1,504,880	7,862,526
Franchise	2,103,063	-	-	-	-	-	2,103,063
Property	1,186,304	551,020	-	-	-	208,071	1,945,395
Motor vehicle and license	612,745	-	-	-	-	-	612,745
Other	101,109	158,149	-	-	-	103,186	362,444
Licenses, permits and fees	424,097	-	-	-	-	-	424,097
Charges for goods and services	846,732	332,454	249,012	-	-	320,251	1,748,449
Grants and contributions	236,225	-	4,097,657	49,376	-	1,409,717	5,792,975
Interest	4,712	1,891	-	3,195	93	8,354	18,245
Miscellaneous	393,705	88,143	25,507	45,491	-	-	552,846
Total revenues	9,459,931	2,534,802	4,372,176	1,501,324	93	3,554,459	21,422,785
EXPENDITURES							
General government	2,149,901	39,280	334,971	-	-	637,761	3,161,913
Public safety	4,112,069	-	-	-	-	503,857	4,615,926
Economic and community development	619,019	-	-	-	-	-	619,019
Transportation	1,101,868	-	-	73,060	-	-	1,174,928
Parks and recreation	-	1,718,316	-	-	-	-	1,718,316
Capital outlay	1,384,737	664,908	4,015,998	770,020	-	622,427	7,458,090
Debt service:							
Principal	38,677	114,314	-	-	78,836	-	231,827
Interest and fees	4,885	1,820	-	-	50,079	-	56,784
Total expenditures	9,411,156	2,538,638	4,350,969	843,080	128,915	1,764,045	19,036,803
Excess (deficiency) of revenues over (under) expenditures	48,775	(3,836)	21,207	658,244	(128,822)	1,790,414	2,385,982
OTHER FINANCING SOURCES (USES)							
Settlement proceeds	825,000	-	-	-	-	-	825,000
Transfers in	210,784	191,000	52,806	-	141,806	250,000	846,396
Transfers (out)	(492,806)	-	-	-	-	(893,081)	(1,385,887)
Total other financing sources (uses)	542,978	191,000	52,806	-	141,806	(643,081)	285,509
Net change in fund balances	591,753	187,164	74,013	658,244	12,984	1,147,333	2,671,491
Fund balances - beginning	3,878,171	966,044	(129,370)	1,566,769	1,718,458	1,517,502	9,517,574
Fund balances - ending	\$ 4,469,924	\$ 1,153,208	\$ (55,357)	\$ 2,225,013	\$ 1,731,442	\$ 2,664,835	\$ 12,189,065

See accompanying notes to the basic financial statements.

CITY OF MOBERLY
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2022

	Major Enterprise Funds			Internal Service Fund
	CWWSS Fund	Solid Waste Fund	Total	Health Trust Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,249,806	\$ 738,209	\$ 2,988,015	\$ 362,312
Prepaid expenses	124,327	-	124,327	-
Total current assets	2,374,133	738,209	3,112,342	362,312
Non-current assets:				
Restricted cash and cash equivalents	3,158,036	-	3,158,036	-
Restricted investments	1,030,818	-	1,030,818	-
Total non-current assets	4,188,854	-	4,188,854	-
Total assets	6,562,987	738,209	7,301,196	362,312
LIABILITIES				
Current liabilities:				
Due to other funds	180,963	238	181,201	-
Other payables	208,730	5,067	213,797	-
Total liabilities	389,693	5,305	394,998	-
NET POSITION				
Restricted for debt service	4,188,854	-	4,188,854	-
Unrestricted	1,984,440	732,904	2,717,344	362,312
Total net position	\$ 6,173,294	\$ 732,904	\$ 6,906,198	\$ 362,312

See accompanying notes to the basic financial statements.

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
MODIFIED CASH BASIS
PROPRIETARY FUNDS
Year Ended June 30, 2022

	Major Enterprise Funds			Internal Service Fund
	CWWSS Fund	Solid Waste Fund	Total	Health Trust Fund
REVENUES				
Charges for services	\$ 6,256,965	\$ 1,107,625	\$ 7,364,590	\$ 1,723,829
Operating grants and contributions	-	8,604	8,604	-
Total operating revenues	<u>6,256,965</u>	<u>1,116,229</u>	<u>7,373,194</u>	<u>1,723,829</u>
OPERATING EXPENSES				
Personnel services	1,703,791	-	1,703,791	-
Contractual services	1,038,943	1,019,832	2,058,775	1,881,793
Repairs and maintenance	540,800	875	541,675	-
Materials and supplies	903,690	375	904,065	-
Capital outlay	367,993	-	367,993	-
Miscellaneous	198,108	42,302	240,410	-
Debt service:				
Principal	1,641,482	-	1,641,482	-
Interest and fees	252,986	-	252,986	-
Total operating expenses	<u>6,647,793</u>	<u>1,063,384</u>	<u>7,711,177</u>	<u>1,881,793</u>
Operating income (loss)	<u>(390,828)</u>	<u>52,845</u>	<u>(337,983)</u>	<u>(157,964)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest	12,828	1,083	13,911	415
Miscellaneous	279,639	-	279,639	-
Transfers in	6,973,492	-	6,973,492	-
Transfers (out)	(6,434,001)	-	(6,434,001)	-
Total non-operating revenues	<u>831,958</u>	<u>1,083</u>	<u>833,041</u>	<u>415</u>
Change in net position	441,130	53,928	495,058	(157,549)
Total net position - beginning	<u>5,732,164</u>	<u>678,976</u>	<u>6,411,140</u>	<u>519,861</u>
Total net position - ending	<u>\$ 6,173,294</u>	<u>\$ 732,904</u>	<u>\$ 6,906,198</u>	<u>\$ 362,312</u>

See accompanying notes to the basic financial statements.

CITY OF MOBERLY
STATEMENT OF FIDUCIARY NET POSITION
MODIFIED CASH BASIS
June 30, 2022

	<u>Custodial Fund</u>
	<u>Veterans' Flag Project Fund</u>
ASSETS	
Cash and cash equivalents	\$ 38,862
Total assets	<u>38,862</u>
NET POSITION	
Amount held for others	<u>38,862</u>
Total net position	<u><u>\$ 38,862</u></u>

CITY OF MOBERLY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
MODIFIED CASH BASIS
Year Ended June 30, 2022

	<u>Custodial Fund</u>
	<u>Veterans' Flag</u>
	<u>Project Fund</u>
ADDITIONS	
Interest	\$ 60
Miscellaneous	3,185
Total additions	<u>3,245</u>
DISBURSEMENTS	
Distributions to others	<u>8,331</u>
Total disbursements	<u>8,331</u>
Change in net position	(5,086)
Net position, July 1	<u>43,948</u>
NET POSITION, JUNE 30	<u><u>\$ 38,862</u></u>

CITY OF MOBERLY

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of the accompanying financial statements, as presented on the basis set forth in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments* as modified for the basis of accounting used by the government.

A. Reporting Entity

The City of Moberly (the City) is an incorporated city located in Randolph County, Missouri. The City operates under a Mayor-Council form of government. The City provides services to its approximately fourteen thousand residents in many areas including: emergency management, law enforcement, parks and recreation, water and sewer utilities, and various social services. These services do not include education, which is provided by separate governmental entities.

The basic financial statements include all of the funds relevant to the operations of the City. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the City that have been determined not to be component units as defined by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and 34*.

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is able to impose its will or the component unit may provide financial benefits or impose a burden on the primary government. In addition, component units can be other organizations for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

As required by U.S. generally accepted accounting principles (GAAP), the City has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements, noting none.

B. Basis of Accounting and Financial Statement Presentation

The financial statements have been prepared using the modified cash basis of accounting. Revenues are recorded when received rather than when susceptible to accrual, and expenditures/expenses are recorded when paid rather than when the liability is incurred. This is a comprehensive basis of accounting other than GAAP. The modification to the cash basis of accounting results from recording prepaid expenses and other payables as result of certain cash transactions.

Typically, government financial statements would be presented as three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. However, because the City’s financial statements have been prepared using the modified cash basis of accounting, as described above, the fund financial statement information is presented in the same manner as government-wide financial statements would be, only with more detail. Therefore, the City’s basic financial statements include: 1) fund financial statements and 2) notes to the financial statements.

The City uses funds to report its financial position and results of its operations in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary, and fiduciary.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund or designated by management for expenditures for specified purposes.

Parks and Recreation Fund – This special revenue fund was established to account for property taxes, sales taxes, and other financial resources assigned for parks and recreation purposes.

Airport Operating Fund – This special revenue fund was established to account for sales revenue and other financial resources assigned for airport operating purposes.

Transportation Trust Fund – This special revenue fund was established to account for sales taxes and other financial resources assigned for transportation purposes.

Downtown NID Fund – This special revenue fund was established to account for financial resources assigned for the downtown neighborhood improvement district.

The City reports the following major proprietary funds:

Enterprise funds:

Combined Waterworks and Sewerage System (CWWSS) Fund – This enterprise fund accounts for the provision of water and sewer utility services to the residents of the City.

Solid Waste Fund – This enterprise fund accounts for the provision of solid waste utility services to the residents of the City.

Internal service fund:

Health Trust Fund – This internal service fund accounts for the financing of the City’s employee health plan.

In addition, the City reports the following fiduciary fund:

Veteran’s Flag Project Fund – This custodial fund accounts for funds collected by the City to purchase flags to be displayed in Oakland Cemetery at various times throughout the year. The funds collected by the City are subsequently remitted to the Cemetery.

C. Cash and Cash Equivalents

Cash and cash equivalents may include cash on hand, demand deposits, and certificates of deposits.

D. Investments

Investments may include any investment allowed by state statute as defined in Note 3. Investments are reported at cost.

E. Capital Assets

As a result of using the modified cash basis of accounting, capital assets are recorded as expenditures/expenses at the time the payment is made. As such, no balances for capital assets or accumulated depreciation are reported in the financial statements.

F. Long-term Debt

As a result of using the modified cash basis of accounting, long-term debt is not recorded in the financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures/expenses. The City’s long-term debt consists primarily of bonds and leases payable.

G. Equity

In the governmental fund financial statements, equity is displayed in five components as follows:

Nonspendable – This consists of amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

Restricted – This consists of amounts that are constrained to specific purposes by their providers, through constitutional or contractual provisions or by enabling legislation.

Committed – This consists of amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority (the City Council) by the end of the fiscal year. The City Council can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned – This consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The City Council can assign fund balance; however, an additional formal action does not have to be taken for the removal of the assignment.

Unassigned – This consists of amounts that are available for any purpose and can only be reported in the General Fund.

The City did not have any committed fund balances as of June 30, 2022.

In the proprietary fund financial statements, equity is displayed in two components as follows:

Restricted – This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted – This consists of net position that does not meet the definition of “restricted.”

H. Compensated Absences

Vacation and sick leave are considered expenditures/expenses in the year paid. Unused vacation days are payable upon termination.

I. Post-Employment Benefits

For personnel hired prior to July 1, 2017, the City provides health and dental insurance to employees who retire after thirty years of service with the City. The coverage is provided until the employee qualifies for Medicare. As of June 30, 2022, there were eleven employees that qualified for benefits and the City contributed approximately \$650 per employee to the Health Trust Fund on a monthly basis. Contributions totaled \$104,650 during the year ended June 30, 2022.

J. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

K. Subsequent Events

Events that occurred subsequent to June 30, 2022, have been evaluated through December 15, 2022, which is the date the financial statements were available to be issued.

2. LEGAL COMPLIANCE – BUDGET

The City’s policy is to prepare the operating budgets in accordance with the modified cash basis of accounting. The City prepared budgets for all fund types for the year ended June 30, 2022.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to July 1, the City Manager and Finance Department submit to the City Council a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures/expenses and the means of financing them.
- 2) The proposed budget is available for public inspection.
- 3) Prior to June 30, the budget is legally enacted through passage of an ordinance.
- 4) The City Manager and Finance Department are authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total revenues or total expenditures/expenses of any fund must be approved by the City Council.
- 5) All appropriations lapse at year end.

The reported budgetary data represents the final approved budget after amendments as adopted by the City Council. The budget was amended during the year.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Deposits

Missouri State Statutes authorize the City to deposit funds in any investments allowed by the State Treasurer. These include obligations of the U.S. Treasury, federal agencies and instrumentalities, certificates of deposits, and repurchase agreements.

Custodial credit risk for deposits is the risk that, in the event of bank failure, the government’s deposits may not be returned to it. The City’s deposits with financial institutions must be collateralized in an amount at least equal to uninsured deposits. The City’s deposits are categorized to give an indication of the level of custodial risk assumed by the City.

Deposits, categorized by level of custodial risk, were as follows as of June 30, 2022:

	Cash and Cash Equivalents	Petty Cash	Total
Bank balance			
Insured by the FDIC	\$ 254,321	\$ -	\$ 254,321
Collateralized with securities pledged by the financial institution in the government's name	16,133,080	-	16,133,080
	<u>\$ 16,387,401</u>	<u>\$ -</u>	<u>\$ 16,387,401</u>
Carrying value	<u>\$ 18,095,730</u>	<u>\$ 5,610</u>	<u>\$ 18,101,340</u>

A reconciliation of cash and cash equivalents as shown in the financial statements is as follows:

	Statement of Balance Sheet Governmental Funds	Statement of Financial Position Proprietary Funds	Statement of Fiduciary Net Position	Total
Cash and cash equivalents	\$ 11,554,115	\$ 3,350,327	\$ 38,862	\$ 14,943,304
Restricted cash and cash equivalents	-	3,158,036	-	3,158,036
	<u>\$ 11,554,115</u>	<u>\$ 6,508,363</u>	<u>\$ 38,862</u>	<u>\$ 18,101,340</u>

Investments

Missouri State Statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, collateralized certificates of deposits, and the State Treasurer’s investment pool. The City’s investments consist of certificates of deposits and money market mutual funds, which are reported in the financial statements at cost.

As of June 30, 2022, the City had the following investment balances:

	Investment Maturities (in years)			Fair Value	Carrying Value
	Less than 1	1-5	Over 5		
Restricted:					
Money market mutual funds	\$ -	\$ -	\$ 1,030,818	\$ 1,030,818	\$ 1,030,818
Total investments	\$ -	\$ -	\$ 1,030,818	\$ 1,030,818	\$ 1,030,818

Interest rate risk – Interest rate risk is the risk that the fair values of investments will be adversely affected by a change in interest rates. As the City uses the modified cash basis of accounting, the City does not have any interest rate risk in investments.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor’s and Moody’s. Missouri State Statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, collateralized certificates of deposits, and the State Treasurer’s investment pool. The City has no investment policy that would further limit its investment choice.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer. The City places no limit on the amount the City may invest in any one issuer.

Custodial credit risk – For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. The City does not have any custodial risk in investments.

4. RESTRICTED CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of June 30, 2022, cash and cash equivalents and investments were restricted for various uses as follows:

	Cash and Cash	
	Equivalents	Investments
CWWSS Fund:		
Restricted for debt service	\$ 3,158,036	\$ 1,030,818

5. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund receivables and payables as of June 30, 2022, resulting from interfund activity were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 671,079	\$ -
Parks and Recreation Fund	-	8,746
Airport Operating Fund	-	59,001
Non-Major Funds	-	422,131
Proprietary funds:		
CWWSS Fund	-	180,963
Solid Waste Fund	-	238
Total	<u>\$ 671,079</u>	<u>\$ 671,079</u>

These balances either originated during prior fiscal years and were not settled during fiscal year 2022, or originated during fiscal year 2022 as a result of current year activity between the funds.

A summary of interfund transfers for the year ended June 30, 2022, follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental funds:		
General Fund	\$ 210,784	\$ 492,806
Parks and Recreation Fund	191,000	-
Airport Operating Fund	52,806	-
Downtown NID Fund	141,806	-
Non-Major Funds	250,000	893,081
Proprietary funds:		
CWWSS Fund	<u>6,973,492</u>	<u>6,434,001</u>
Total	<u>\$ 7,819,888</u>	<u>\$ 7,819,888</u>

The purpose of these transfers is to subsidize the operations and support the fund balance/net position of the fund receiving the transfer.

6. LONG-TERM DEBT

The following is a summary of the City’s long-term debt transactions for the year ended June 30, 2022:

	Beginning Balance	Additions	Retirements	Ending Balance	Amount Due in One Year
Governmental funds:					
Police software lease	\$ 161,749	\$ -	\$ 38,677	\$ 123,072	\$ 39,830
Heritage Hills Golf Course equipment lease	75,120	-	14,314	60,806	14,661
Heritage Hills Golf Course note	800,000	-	100,000	700,000	100,000
Revenue bonds	1,661,397	-	78,836	1,582,561	81,259
Proprietary funds:					
Sewer equipment lease	76,240	-	76,240	-	-
Water equipment lease	4,467,748	-	410,242	4,057,506	426,552
Revenue bonds	5,895,000	-	1,155,000	4,740,000	1,190,000
	<u>\$ 13,137,254</u>	<u>\$ -</u>	<u>\$ 1,873,309</u>	<u>\$ 11,263,945</u>	<u>\$ 1,852,302</u>

The State Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues and/or sanitary or storm wastewater systems, and purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the city does not exceed 20% of the assessed valuation of taxable property.

Based on the assessed valuation as of January 1, 2021, of \$167,894,983, the constitutional total general obligation debt limit was \$33,578,977, which provides a general obligation debt margin of \$31,996,436.

Leases

Governmental funds:

In November 2017, the City entered into a lease purchase agreement for police software. The lease bears interest at 2.96%. Principal payments are due annually through November 2024, at which time the City can purchase the software for \$1. The City has been satisfying its obligation to make the minimum lease payments under the lease purchase agreement from the General Fund’s revenues. The lease is secured by the software.

In October 2020, the City entered into a lease purchase agreement for golf course irrigation equipment. The lease bears interest at 2.39%. Principal payments are due annually through October 2025, at which time ownership of the equipment will transfer to the City. The City has been satisfying its obligation to make the minimum lease payments under the lease purchase agreement from the Heritage Hills Golf Course Fund’s revenues. The lease is secured by the equipment.

Proprietary funds:

In May 2018, the City entered into a lease purchase agreement for sewer equipment. The lease bears interest at 2.7%. Principal payments are due annually through May 2022, at which time the City has the option to purchase the equipment. The City has been satisfying its obligation to make the minimum lease payments under the lease purchase agreement from the CWWSS Fund’s operating revenues. The lease is secured by the equipment.

In November 2019, the City entered into a lease purchase agreement for water equipment. The lease bears interest at 2.945%. Principal payments are due quarterly through November 2030, at which time the City has the option to purchase the equipment. The City will satisfy its obligation to make the minimum lease payments under the lease purchase agreement from the CWWSS Fund’s operating revenues. The lease is secured by the equipment.

These lease purchase agreements qualify as capital leases for accounting purposes because ownership is assumed to transfer upon satisfaction of the entire lease obligation. However, as a result of the City using the modified cash basis of accounting, the capital lease and related capital assets are not recorded in the financial statements.

The future minimum lease payments on the City’s leases are as follows:

Year Ending June 30	Governmental Funds	Proprietary Funds	Total
2023	\$ 59,659	\$ 541,363	\$ 601,022
2024	59,659	541,364	601,023
2025	59,659	541,362	601,021
2026	16,134	541,363	557,497
2027	-	541,364	541,364
2028-2031	-	1,894,515	1,894,515
Total	195,111	4,601,331	4,796,442
Less: amounts representing interest	(11,233)	(543,825)	(555,058)
Total principal	<u>\$ 183,878</u>	<u>\$ 4,057,506</u>	<u>\$ 4,241,384</u>

Note

In April 2019, the City entered into a promissory note agreement for the purchase of Heritage Hills Golf Course. The note is non-interest bearing. Principal payments are due annually through December 2028. The note is secured by the property.

Revenue Bonds

Governmental funds:

In September 2020, the City issued \$1,700,000 in Series 2020 revenue bonds for the purpose of financing the Downtown Moberly Public Facilities Improvements Project.

Proprietary funds:

In November 2002, residents of the City authorized State Environmental Improvement and Energy Resources Authority Combined Waterworks and Sewage System Revenue Bonds for the purpose of financing construction of and improvements to the combined water and sewer system.

In 2004, the City issued \$7,150,000 in Series 2004B revenue bonds to refinance the Series 2003 revenue bonds. Also in 2004, the City issued \$5,100,000 in Series 2004C revenue bonds. In 2006, the City issued \$5,460,000 in Series 2006A revenue bonds. In 2008, the City issued \$2,560,000 in Series 2008A in revenue bonds.

In connection with the issuance of these bonds, the City participates in a revolving loan program established by the Missouri Department of Natural Resources (DNR). The State of Missouri manages and invests the bond proceeds on behalf of the City. As the City incurred approved expenditures, DNR reimbursed the City for the expenditures from the construction escrow funds. Additionally, an amount (83.33% of which was federal funding) representing 70% of the construction costs was deposited into bond reserve funds in the City’s name and are held as a guarantee against the outstanding bond obligations. Interest earned from these reserve funds can be used by the City to fund interest payments on the revenue bonds. A portion of the reserve funds is transferred back to the State as principal payments are made on the revenue bonds.

The CWWSS Fund has pledged future operating revenues, net of current specified operating expenses, to repay the revenue bonds. The revenue bonds are payable solely from operating revenues and are payable through 2029. Net revenues available for debt service are not to be less than 110% of the amount required to be paid annually of principal and interest. Net revenues for fiscal year 2022 are over 486% of the annual principal and interest payments made during the year, as principal and interest paid were \$1,288,397 and net revenues were \$6,256,965.

The City’s revenue bonds are comprised of the following individual issues:

	Original Amount	Interest Rate	Final Maturity Date	Balance June 30, 2022
Governmental funds:				
Series 2020 revenue bonds	\$ 1,700,000	3.05%	10/1/2037	\$ 1,582,561
Proprietary funds:				
Series 2004B revenue bonds	7,150,000	2.00-5.00%	1/1/2024	900,000
Series 2004C revenue bonds	5,100,000	3.00-5.05%	1/1/2026	1,230,000
Series 2006A revenue bonds	5,460,000	4.00-5.25%	7/1/2026	1,600,000
Series 2008A revenue bonds	2,560,000	2.01-4.41%	1/1/2029	1,010,000
				<u>\$ 6,322,561</u>

Annual debt service requirements on the City’s revenue bonds are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 81,259	\$ 47,656	\$ 128,915
2024	83,634	45,281	128,915
2025	86,327	42,589	128,916
2026	88,980	39,936	128,916
2027	91,714	37,201	128,915
2028-2032	502,459	142,114	644,573
2033-2037	584,702	59,870	644,572
2038	63,486	971	64,457
Total	<u>\$ 1,582,561</u>	<u>\$ 415,618</u>	<u>\$ 1,998,179</u>

Proprietary funds:

Year Ending June 30	Principal	Interest	Total
2023	\$ 1,180,000	\$ 106,390	\$ 1,286,390
2024	1,210,000	78,559	1,288,559
2025	770,000	50,992	820,992
2026	790,000	33,503	823,503
2027	485,000	15,653	500,653
2028-2029	305,000	11,574	316,574

7. PROPERTY TAXES

The City’s property taxes are levied no later than September 1 and is based on the value of all real and personal property located in Randolph County as of the prior January 1, the lien date. Taxes are billed by November 1 and are considered delinquent after December 31. Property taxes are recognized as revenue when received. The City has entered into an agreement with Randolph County for collection of property taxes. The County reports collections to the City monthly.

The City’s assessed valuation and tax levy per \$100 assessed valuation are as follows:

	For the 2021 Calendar Year
Assessed valuation:	
Real estate	\$ 118,399,650
Personal property	41,182,554
State assessed	8,312,779
	<u>\$ 167,894,983</u>
Tax levy:	
General revenue	\$ 0.7283
Parks and recreation	0.3380
	<u>\$ 1.0663</u>

8. PENSION PLAN

General Information about the Pension Plan

The following information is presented in accordance with Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Plan Description

The City’s defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer statewide public employee pension plan established in 1967 and administered in accordance with RSMo 70.600-70.755. As such, it is LAGERS’ responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death, and disability benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance.

	<u>2022 Valuation</u>
Benefit multiplier	1.50%
Final average salary	3 years
Member contributions	0%

Benefit terms provide for annual post retirement adjustments to each member’s retirement allowance subsequent to the member’s retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees Covered by Benefit Terms

As of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	148
Inactive employees entitled to but not yet receiving benefits	73
Active employees	108
	<hr/>
Total	329
	<hr/> <hr/>

Contributions

The City is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the City do not contribute to the pension plan. The City’s contribution rates are 6.3% (General), 12.8% (Police), and 16.9% (Fire) of annual covered payroll.

Net Pension Liability/(Asset)

The City’s net pension liability/(asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of February 28, 2022.

Actuarial Assumptions

The total pension liability in the February 28, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increase	2.75% to 6.75%, including inflation
Investment rate of return	7.00%, net of investment expenses

Mortality rates were based on the PubG-2010 Retiree, PubNS-2010 Disabled Retiree, and the PubG-02010 Employee mortality tables.

The actuarial assumptions used in the February 28, 2022, valuation were based on the results of an actuarial experience study for the period March 1, 2015 through February 29, 2020.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed income	31.00%	1.41%
Real assets	36.00%	3.29%
Strategic assets	8.00%	5.25%
Cash/leverage	-25.00%	-0.29%
	100.00%	

Discount Rate

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability/(Asset)

As a result of the City using the modified cash basis of accounting, the net pension liability/(asset) is not recorded in the accompanying financial statements. However, the following summarizes the changes in the net pension liability/(asset) if it had been recorded:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at June 30, 2021	\$ 28,913,225	\$ 37,376,828	\$ (8,463,603)
Changes for the year:			
Service cost	507,364	-	507,364
Interest	1,978,987	-	1,978,987
Difference between expected and actual experience	(484,190)	-	(484,190)
Contributions - employer	-	511,941	(511,941)
Net investment income	-	24,203	(24,203)
Benefit payments, including refunds	(1,813,390)	(1,813,390)	-
Administrative expense	-	(34,027)	34,027
Other changes	-	(547,861)	547,861
Net changes	188,771	(1,859,134)	2,047,905
Balances at June 30, 2022	\$ 29,101,996	\$ 35,517,694	\$ (6,415,698)

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the City, calculated using the discount rate of 7.00%, as well as what the City’s net pension liability/(asset) would be using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

	Current Single Discount		
	1% Decrease (6.00%)	Rate Assumption (7.00%)	1% Increase (8.00%)
Total pension liability	\$ 32,716,313	\$ 29,101,996	\$ 26,101,250
Plan fiduciary net position	\$ 35,517,694	\$ 35,517,694	\$ 35,517,694
Net pension liability/(asset)	\$ (2,801,381)	\$ (6,415,698)	\$ (9,416,444)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s net position is available in the separately issued LAGERS financial report.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As a result of the City using the modified cash basis of accounting, deferred outflows and inflows of resources are not recorded in the accompanying financial statements. In addition, pension expense is recorded as expenditures/expenses in the accompanying financial statements based on actual cash basis contributions made to the pension plan during the year ended June 30, 2022. However, the following summarizes the deferred outflows and inflows of resources, and pension expense if they had been recorded.

For the year ended June 30, 2022, the City’s pension expense under full accrual accounting would have been (\$472,013). However, on the modified cash basis of accounting, the City recognized payments to LAGERS of \$512,653 as expense. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 127,445	\$ (447,449)
Changes in assumptions	-	(316,767)
Net difference between projected and actual earnings on pension plan investments	-	(873,261)
Total	\$ 127,445	\$ (1,637,477)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ (681,851)
2024	(569,216)
2025	(761,405)
2026	502,440
Total	\$ (1,510,032)

9. COMMITMENTS AND CONTINGENCIES

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workman’s compensation; liability, crime, and employee errors and omissions; and natural disasters. The City purchases commercial insurance to provide coverage for general liability, property damage, and workers’ compensation. Settled claims have not exceeded this commercial insurance coverage in any of the past three years.

B. Litigation

The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding construction contract issues, personal injury and discriminatory personnel practices, property condemnation proceedings, and suits contesting the legality of certain taxes. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

C. Intergovernmental Revenue

The City receives financial assistance from federal, state, and local governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the City. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements or the individual fund-types included herein or on the overall financial position of the City as of June 30, 2022.

D. Landfill Closure and Post-closure Costs

State and federal laws and regulations require that the City place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty-years after closure. As the City uses the modified cash basis of accounting, a liability is not recorded for future closure or post-closure costs that will be incurred at or near the date the landfill no longer accepts waste. The landfill was filled to capacity and closed in 2006 and the City received final closure status from the Missouri Department of Natural Resources (DNR) at that time. The liability for post-closure care costs is \$2,243,239 as of June 30, 2022, based on calculations performed by DNR. The actual cost of closure and post-closure care is subject to change based on inflation/deflation, technology changes, or changes in landfill laws and regulations.

The City does not have any assets restricted for the payment of these costs. The City intends to finance these costs from revenues generated from the Solid Waste Fund's charges for services and/or the General Fund's reserves.

Prior to the Mamtek failure and the City's resulting credit downrating, the City had pledged its resources to DNR to handle whatever issues may occur at the landfill. With the credit downrating, DNR policy required the City to post a \$380,000 performance bond with a commercial insurer (Lexon Insurance Company, formerly Old Hickory Insurance) and maintain a performance guarantee policy until such time that the City's credit rating returns to investment grade. Initially, the annual premium for this coverage was \$71,567; however, since the landfill was placed into post-closure monitoring status by DNR in 2016, the premium has decreased to \$41,116 annually, payable in December of each year.

E. Other Commitments

In fiscal year 2019, solar panels were installed throughout the City. The City entered into an agreement with a third party to operate, maintain, and repair these panels for \$15,660/month through June 30, 2039.

In fiscal year 2019, the City entered into an agreement with a third party to purchase body cameras and video evidence management software for the Police Department for \$19,128/year through August 2022.

In fiscal year 2020, the City entered into an energy performance contract with a third party for water meters (including an automated reading system), billing and accounting software, and energy efficient equipment for the water and wastewater plants. The total contract price was \$4,642,450, which will be paid in quarterly installments from November 1, 2020 through August 1, 2030.

10. FUND DISCLOSURES

For the year ended June 30, 2022, the Airport Operating Fund has an accumulated deficit of \$55,357. This is due to the accumulated operational losses of the fund.

For the year ended June 30, 2022, the 2021 EDA Grant Projects Fund has an accumulated deficit of \$422,181. This is due to grant reimbursements not being received prior to yearend and as such, the deficits will be eliminated upon receipts of the reimbursements.

For the year ended June 30, 2022, the General Fund’s actual expenditures exceeded budgeted expenditures by \$270,719. This is due to additional expenditures being incurred that either weren’t budgeted for, or that the budget wasn’t amended for, primarily related to street improvements.

11. TAX ABATEMENTS

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosures of tax information about (1) a reporting government’s own tax abatement agreements, and (2) those that are entered into by other governments that reduce the reporting government’s tax revenues. The City has entered into agreements with various organizations under RSMo 135.200-135.260 (Enterprise Zones) and 353.110 (Urban Redevelopment), which provide for the abatement of personal and real estate property taxes.

During the year ended June 30, 2022, the total assessed value of the property included in the Enterprise Zones was \$1,083,350, and the total tax abatements were \$11,552.

During the year ended June 30, 2022, the total assessed value of the property included in the Urban Redevelopment was \$3,492,292, and the total tax abatements were \$37,238.

SUPPLEMENTARY INFORMATION

**CITY OF MOBERLY
 COMBINING BALANCE SHEET
 MODIFIED CASH BASIS
 NON-MAJOR GOVERNMENTAL FUNDS
 June 30, 2022**

	Non-Resident Lodging Fund	Capital Improvement Trust Fund	Perpetual Care Cemetery Fund	ARPA Grant Fund	911 Emergency Telephone Fund	2021 EDA Grant Projects Fund
ASSETS						
Cash and cash equivalents	\$ 180,709	\$ 369,406	\$ 529,709	\$ 1,178,568	\$ 58,193	\$ -
Prepaid expenses	-	-	-	-	27,932	-
Total assets	<u>\$ 180,709</u>	<u>\$ 369,406</u>	<u>\$ 529,709</u>	<u>\$ 1,178,568</u>	<u>\$ 86,125</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 422,131
Other payables	-	-	-	-	-	50
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422,181</u>
Fund balances:						
Nonspendable	-	-	529,709	-	27,932	-
Restricted for:						
Tourism	180,709	-	-	-	-	-
Capital outlay	-	369,406	-	-	-	-
Grant activity	-	-	-	1,178,568	-	-
Public safety	-	-	-	-	58,193	-
Unassigned	-	-	-	-	-	(422,181)
Total fund balances	<u>180,709</u>	<u>369,406</u>	<u>529,709</u>	<u>1,178,568</u>	<u>86,125</u>	<u>(422,181)</u>
Total liabilities and fund balances	<u>\$ 180,709</u>	<u>\$ 369,406</u>	<u>\$ 529,709</u>	<u>\$ 1,178,568</u>	<u>\$ 86,125</u>	<u>\$ -</u>

CITY OF MOBERLY
COMBINING BALANCE SHEET (CONTINUED)
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Inmate Security Fund	Police Forfeiture Fund	MODAG Grant/Loan Fund	Lucille Manor CDBG Fund	Downtown CID Fund	Total
ASSETS						
Cash and cash equivalents	\$ 14,871	\$ 4,320	\$ 21,831	\$ 253,527	\$ 447,950	\$ 3,059,084
Prepaid expenses	-	-	-	-	-	27,932
Total assets	<u>\$ 14,871</u>	<u>\$ 4,320</u>	<u>\$ 21,831</u>	<u>\$ 253,527</u>	<u>\$ 447,950</u>	<u>\$ 3,087,016</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 422,131
Other payables	-	-	-	-	-	50
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422,181</u>
Fund balances:						
Nonspendable	-	-	-	-	-	557,641
Restricted for:						
Tourism	-	-	-	-	-	180,709
Capital outlay	-	4,320	-	-	-	373,726
Grant activity	-	-	21,831	253,527	-	1,453,926
Public safety	14,871	-	-	-	-	73,064
Special taxing district activity	-	-	-	-	447,950	447,950
Unassigned	-	-	-	-	-	(422,181)
Total fund balances	<u>14,871</u>	<u>4,320</u>	<u>21,831</u>	<u>253,527</u>	<u>447,950</u>	<u>2,664,835</u>
Total liabilities and fund balances	<u>\$ 14,871</u>	<u>\$ 4,320</u>	<u>\$ 21,831</u>	<u>\$ 253,527</u>	<u>\$ 447,950</u>	<u>\$ 3,087,016</u>

CITY OF MOBERLY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	Non-Resident Lodging Fund	Capital Improvement Trust Fund	Perpetual Care Cemetery Fund	ARPA Grant Fund	911 Emergency Telephone Fund	2021 EDA Grant Projects Fund
REVENUES						
Sales taxes	\$ -	\$ 1,402,876	\$ -	\$ -	\$ -	\$ -
Property taxes						
Other taxes	103,186	-	-	-	-	-
Charges for goods and services	-	-	24,623	-	294,848	-
Grants and contributions	-	-	-	1,386,892	-	-
Interest	272	508	797	1,663	284	-
Total revenues	<u>103,458</u>	<u>1,403,384</u>	<u>25,420</u>	<u>1,388,555</u>	<u>295,132</u>	<u>-</u>
EXPENDITURES						
General government	80,811	108,726	-	-	-	348,929
Public safety	-	-	-	-	503,857	-
Capital outlay	-	292,435	-	-	160,796	-
Total expenditures	<u>80,811</u>	<u>401,161</u>	<u>-</u>	<u>-</u>	<u>664,653</u>	<u>348,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,647</u>	<u>1,002,223</u>	<u>25,420</u>	<u>1,388,555</u>	<u>(369,521)</u>	<u>(348,929)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	250,000	-
Transfers (out)	(1,000)	(660,491)	(797)	(209,987)	-	-
Total other financing sources (uses)	<u>(1,000)</u>	<u>(660,491)</u>	<u>(797)</u>	<u>(209,987)</u>	<u>250,000</u>	<u>-</u>
Net change in fund balances	21,647	341,732	24,623	1,178,568	(119,521)	(348,929)
Fund balances - beginning	159,062	27,674	505,086	-	205,646	(73,252)
Fund balances - ending	<u>\$ 180,709</u>	<u>\$ 369,406</u>	<u>\$ 529,709</u>	<u>\$ 1,178,568</u>	<u>\$ 86,125</u>	<u>\$ (422,181)</u>

CITY OF MOBERLY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	Inmate Security Fund	Police Forfeiture Fund	MODAG Grant/Loan Fund	Lucille Manor CDBG Fund	Downtown CID Fund	Total
REVENUES						
Sales taxes	\$ -	\$ -	\$ -	\$ -	\$ 102,004	\$ 1,504,880
Property taxes	-	-	-	-	208,071	208,071
Other taxes	-	-	-	-	-	103,186
Charges for goods and services	780	-	-	-	-	320,251
Grants and contributions	-	-	-	22,825	-	1,409,717
Interest	22	-	33	322	4,453	8,354
Total revenues	802	-	33	23,147	314,528	3,554,459
EXPENDITURES						
General government	-	-	-	-	99,295	637,761
Public safety	-	-	-	-	-	503,857
Capital outlay	-	-	-	-	169,196	622,427
Total expenditures	-	-	-	-	268,491	1,764,045
Excess (deficiency) of revenues over (under) expenditures	802	-	33	23,147	46,037	1,790,414
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	250,000
Transfers (out)	-	-	-	-	(20,806)	(893,081)
Total other financing sources (uses)	-	-	-	-	(20,806)	(643,081)
Net change in fund balances	802	-	33	23,147	25,231	1,147,333
Fund balances - beginning	14,069	4,320	21,798	230,380	422,719	1,517,502
Fund balances - ending	\$ 14,871	\$ 4,320	\$ 21,831	\$ 253,527	\$ 447,950	\$ 2,664,835

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
BUDGET AND ACTUAL
GENERAL FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Taxes:				
Sales and use	\$ 3,235,000	\$ 3,235,000	\$ 3,551,239	\$ 316,239
Franchise	2,070,000	2,070,000	2,103,063	33,063
Property	1,121,000	1,121,000	1,186,304	65,304
Motor vehicle, license and fuel	605,000	605,000	612,745	7,745
Other	163,500	163,500	101,109	(62,391)
Licenses, permits and fees	367,550	367,550	424,097	56,547
Charges for goods and services	868,066	868,066	846,732	(21,334)
Grants and contributions	15,000	15,000	236,225	221,225
Interest	1,500	1,500	4,712	3,212
Miscellaneous	110,500	343,000	393,705	50,705
Total revenues	<u>8,557,116</u>	<u>8,789,616</u>	<u>9,459,931</u>	<u>670,315</u>
EXPENDITURES				
General government	2,008,987	2,008,987	2,149,901	140,914
Public safety	4,385,319	4,385,319	4,112,069	(273,250)
Economic and community development	652,723	652,723	619,019	(33,704)
Transportation	952,057	952,057	1,101,868	149,811
Capital outlay	503,851	1,103,851	1,384,737	280,886
Debt service:				
Principal	-	37,500	38,677	1,177
Interest	-	-	4,885	4,885
Total expenditures	<u>8,502,937</u>	<u>9,140,437</u>	<u>9,411,156</u>	<u>270,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>54,179</u>	<u>(350,821)</u>	<u>48,775</u>	<u>399,596</u>
OTHER FINANCING SOURCES (USES)				
Settlement proceeds	-	25,000	825,000	800,000
Transfers in	549,290	549,290	210,784	(338,506)
Transfers (out)	(287,969)	(287,969)	(492,806)	(204,837)
Total other financing sources	<u>261,321</u>	<u>286,321</u>	<u>542,978</u>	<u>256,657</u>
Net change in fund balance	315,500	(64,500)	591,753	656,253
Fund balance - beginning	3,878,171	3,878,171	3,878,171	-
Fund balance - ending	<u>\$ 4,193,671</u>	<u>\$ 3,813,671</u>	<u>\$ 4,469,924</u>	<u>\$ 656,253</u>

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
BUDGET AND ACTUAL
PARKS AND RECREATION FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Taxes:				
Sales and use	\$ 1,415,000	\$ 1,415,000	\$ 1,403,145	\$ (11,855)
Property	525,100	525,100	551,020	25,920
Other	4,500	4,500	158,149	153,649
Charges for goods and services	363,500	363,500	332,454	(31,046)
Interest	-	-	1,891	1,891
Miscellaneous	10,500	18,500	88,143	69,643
Total revenues	<u>2,318,600</u>	<u>2,326,600</u>	<u>2,534,802</u>	<u>208,202</u>
EXPENDITURES				
General government	-	-	39,280	(39,280)
Parks and recreation	1,708,148	1,708,148	1,718,316	10,168
Capital outlay	965,634	999,134	664,908	(334,226)
Debt service:				
Principal	-	-	114,314	114,314
Interest	-	-	1,820	1,820
Total expenditures	<u>2,673,782</u>	<u>2,707,282</u>	<u>2,538,638</u>	<u>(247,204)</u>
Deficiency of revenues under expenditures	<u>(355,182)</u>	<u>(380,682)</u>	<u>(3,836)</u>	<u>376,846</u>
OTHER FINANCING SOURCES				
Transfers in	291,000	291,000	191,000	(100,000)
Total other financing sources	<u>291,000</u>	<u>291,000</u>	<u>191,000</u>	<u>(100,000)</u>
Net change in fund balance	(64,182)	(89,682)	187,164	276,846
Fund balance - beginning	966,044	966,044	966,044	-
Fund balance - ending	<u>\$ 901,862</u>	<u>\$ 876,362</u>	<u>\$ 1,153,208</u>	<u>\$ 276,846</u>

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
BUDGET AND ACTUAL
AIRPORT OPERATING FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Rental fees	\$ 38,500	\$ 38,500	\$ 47,021	\$ 8,521
Sales	150,200	200,200	201,991	1,791
Grants and contributions	3,000,000	4,050,000	4,097,657	47,657
Miscellaneous	10,000	10,000	25,507	15,507
Total revenues	<u>3,198,700</u>	<u>4,298,700</u>	<u>4,372,176</u>	<u>73,476</u>
EXPENDITURES				
Transportation	3,276,669	4,376,669	334,971	(4,041,698)
Capital outlay	-	-	4,015,998	4,015,998
Total expenditures	<u>3,276,669</u>	<u>4,376,669</u>	<u>4,350,969</u>	<u>(25,700)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(77,969)</u>	<u>(77,969)</u>	<u>21,207</u>	<u>99,176</u>
OTHER FINANCING SOURCES				
Transfers in	<u>77,969</u>	<u>77,969</u>	<u>52,806</u>	<u>(25,163)</u>
Total other financing sources	<u>77,969</u>	<u>77,969</u>	<u>52,806</u>	<u>(25,163)</u>
Net change in fund balance	-	-	74,013	74,013
Fund balance - beginning	<u>(129,370)</u>	<u>(129,370)</u>	<u>(129,370)</u>	-
Fund balance - ending	<u>\$ (129,370)</u>	<u>\$ (129,370)</u>	<u>\$ (55,357)</u>	<u>\$ 74,013</u>

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
BUDGET AND ACTUAL
TRANSPORTATION TRUST FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Sales taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,403,262	\$ 103,262
Grants and contributions	-	-	49,376	49,376
Interest	650	650	3,195	2,545
Miscellaneous	40,000	40,000	45,491	5,491
Total revenues	<u>1,340,650</u>	<u>1,340,650</u>	<u>1,501,324</u>	<u>160,674</u>
EXPENDITURES				
Transportation	99,675	99,675	73,060	(26,615)
Capital outlay	750,000	750,000	770,020	20,020
Total expenditures	<u>849,675</u>	<u>849,675</u>	<u>843,080</u>	<u>(6,595)</u>
Deficiency of revenues under expenditures	<u>490,975</u>	<u>490,975</u>	<u>658,244</u>	<u>167,269</u>
OTHER FINANCING SOURCES				
Transfers in	-	133,600	-	(133,600)
Total other financing sources	<u>-</u>	<u>133,600</u>	<u>-</u>	<u>(133,600)</u>
Net change in fund balance	490,975	624,575	658,244	33,669
Fund balance - beginning	<u>1,566,769</u>	<u>1,566,769</u>	<u>1,566,769</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,057,744</u>	<u>\$ 2,191,344</u>	<u>\$ 2,225,013</u>	<u>\$ 33,669</u>

CITY OF MOBERLY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
BUDGET AND ACTUAL
DOWNTOWN NID FUND
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
REVENUES				
Interest	\$ 200	\$ 200	\$ 93	\$ (107)
Total revenues	200	200	93	(107)
EXPENDITURES				
Debt service:				
Principal	128,915	128,915	78,836	(50,079)
Interest	-	-	50,079	50,079
Total expenditures	128,915	128,915	128,915	-
Deficiency of revenues under expenditures	(128,715)	(128,715)	(128,822)	(107)
OTHER FINANCING SOURCES				
Transfers in	141,180	141,180	141,806	626
Total other financing sources	141,180	141,180	141,806	626
Net change in fund balance	12,465	12,465	12,984	519
Fund balance - beginning	1,718,458	1,718,458	1,718,458	-
Fund balance - ending	\$ 1,730,923	\$ 1,730,923	\$ 1,731,442	\$ 519

CITY OF MOBERLY
LAGERS (PENSION PLAN)
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
June 30, 2022

	2022	2021	2020	2019	2018	2017	2016
Total pension liability							
Service cost	\$ 507,364	\$ 504,508	\$ 491,145	\$ 507,622	\$ 480,252	\$ 432,367	\$ 438,332
Interest on the total pension liability	1,978,987	2,056,378	2,006,456	1,965,673	1,930,051	1,857,428	1,803,146
Difference between expected and actual experience	(484,190)	(66,197)	(60,428)	(225,346)	(294,174)	336,659	(684,226)
Changes in assumptions	-	(755,573)	-	-	-	-	733,161
Benefit payments, including refunds	(1,813,390)	(1,851,396)	(1,662,216)	(1,691,899)	(1,586,437)	(1,708,021)	(1,375,279)
Net change in total pension liability	188,771	(112,280)	774,957	556,050	529,692	918,433	915,134
Total pension liability beginning	28,913,225	29,025,505	28,250,548	27,694,498	27,164,806	26,246,373	25,331,239
Total pension liability ending	\$ 29,101,996	\$ 28,913,225	\$ 29,025,505	\$ 28,250,548	\$ 27,694,498	\$ 27,164,806	\$ 26,246,373
Plan fiduciary net position							
Contributions - employer	\$ 511,941	\$ 502,764	\$ 522,811	\$ 465,987	\$ 440,592	\$ 399,480	\$ 430,772
Pension plan net investment income	24,203	8,269,672	385,080	1,964,625	3,328,352	3,186,635	(89,900)
Benefit payments, including refunds	(1,813,390)	(1,851,396)	(1,662,216)	(1,691,899)	(1,586,437)	(1,708,021)	(1,375,279)
Pension plan administrative expense	(34,027)	(31,112)	(40,459)	(35,485)	(25,265)	(24,355)	(24,221)
Other	(547,861)	98,786	1,626	179,769	(597,566)	(65,932)	(7,007)
Net change in plan fiduciary net position	(1,859,134)	6,988,714	(793,158)	882,997	1,559,676	1,787,807	(1,065,635)
Plan fiduciary net position beginning	37,376,828	30,388,114	31,181,272	30,298,275	28,738,599	26,950,792	28,016,427
Plan fiduciary net position ending	\$ 35,517,694	\$ 37,376,828	\$ 30,388,114	\$ 31,181,272	\$ 30,298,275	\$ 28,738,599	\$ 26,950,792
Net pension liability/(asset)	\$ (6,415,698)	\$ (8,463,603)	\$ (1,362,609)	\$ (2,930,724)	\$ (2,603,777)	\$ (1,573,793)	\$ (704,419)
Plan fiduciary net position as a percentage of the total pension liability	122.05%	129.27%	104.69%	110.37%	109.40%	105.79%	102.68%
Covered payroll	\$ 4,797,370	\$ 4,830,552	\$ 4,724,325	\$ 4,540,213	\$ 4,760,869	\$ 4,301,224	\$ 4,282,419
Net pension liability/(asset) as a percentage of covered payroll	133.73%	175.21%	28.84%	64.55%	54.69%	36.59%	16.45%

Note: This schedule will ultimately contain ten years of data.

CITY OF MOBERLY
LAGERS (PENSION PLAN)
SCHEDULE OF CONTRIBUTIONS –
LAST TEN FISCAL YEARS
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 528,983	\$ 521,808	\$ 546,167	\$ 511,802	\$ 466,660
Contributions in relation to the actuarially determined contribution	<u>512,653</u>	<u>502,765</u>	<u>509,192</u>	<u>466,890</u>	<u>442,530</u>
Contribution deficiency (excess)	<u>\$ 16,330</u>	<u>\$ 19,043</u>	<u>\$ 36,975</u>	<u>\$ 44,912</u>	<u>\$ 24,130</u>
Covered payroll	\$ 4,797,370	\$ 4,830,552	\$ 4,724,325	\$ 4,540,213	\$ 4,760,869
Contributions as a percentage of covered payroll	10.69%	10.41%	10.78%	10.28%	9.30%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially determined contribution	\$ 435,512	\$ 482,254	\$ 510,485	\$ 516,476	\$ 547,184
Contributions in relation to the actuarially determined contribution	<u>401,694</u>	<u>431,641</u>	<u>444,544</u>	<u>421,983</u>	<u>378,016</u>
Contribution deficiency (excess)	<u>\$ 33,818</u>	<u>\$ 50,613</u>	<u>\$ 65,941</u>	<u>\$ 94,493</u>	<u>\$ 169,168</u>
Covered payroll	\$ 4,301,224	\$ 4,282,419	\$ 4,310,880	\$ 4,232,686	\$ 4,232,490
Contributions as a percentage of covered payroll	9.34%	10.08%	10.31%	9.97%	8.93%

SINGLE AUDIT REPORTS

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

To the City Council
City of Moberly

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of each major fund and the aggregate remaining fund information of the City of Moberly (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2022.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

William F. Keppel UC

Columbia, Missouri
December 15, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council
City of Moberly

Report on Compliance for Each Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Moberly (the City's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2022. The City's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2022.

Basis for Opinion on the Federal Program

We conducted our audit in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an (or update our) understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

William J. Keepers UC

Columbia, Missouri
December 15, 2022

CITY OF MOBERLY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Assistance Listing Number	Pass-Through Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Transportation				
Passed through Missouri Department of Transportation:				
Airport Improvement Program	20.106	19-034A-1 TAP 4500(209)	\$ -	\$ 4,052,785
Highway Planning and Construction - Route M and Morley Sidewalk	20.205	STP 4500(207)	-	916
DWI Saturation Enforcement	20.607	N/A	-	1,388
U.S. Department of Justice				
Passed through Missouri Department of Public Safety:				
Local Law Enforcement Block Grant	16.738	N/A	-	4,749
U.S. Department of Homeland Security				
Passed through Missouri Department of Public Safety:				
Emergency Management Performance Grant	97.042	N/A	-	9,236
Passed through Mark Twain Regional Council of Governments:				
Homeland Security Grant Program	97.067	N/A	-	4,405
U.S. Department of the Interior				
Passed through Missouri Department of Natural Resources:				
Historic Preservation Funds Grant	15.904	N/A	-	868
U.S. Department of the Treasury				
Passed through Missouri Office of Administration:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	209,987
U.S. Environmental Protection Agency				
Passed through Missouri Department of Natural Resources:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	C295854-01	-	213,355
U.S. Department of Commerce				
Passed through Missouri Department of Commerce:				
Economic Adjustment Assistance 2019 Disaster Supplemental	11.307	N/A	-	279,143
Total expenditures of federal awards			\$ -	\$ 4,776,832

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes only the current year federal grant activity of the City and is presented on the accrual basis of accounting. This information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Amounts presented in this schedule as expenditures may differ from amounts presented in, or used in the preparation of, the basic financial statements, although such differences are not material.

2. INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF MOBERLY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 31, 2022

A. SUMMARY OF AUDIT RESULTS

1. The auditors’ report expresses an unmodified opinion on whether the financial statements of the City were prepared in accordance with the modified cash basis of accounting.
2. No deficiencies relating to the audit of the financial statements are reported in the “Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.”
3. No instances of noncompliance material to the financial statements of the City, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No deficiencies relating to the audit of the major federal award programs is reported in the “Independent Auditors’ Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.”
5. The auditors’ report on compliance for the major federal award programs for the City expresses an unmodified opinion on the major federal program.
5. No audit findings relative to the major federal award programs for the City, that are required to be reported in accordance with 2 CFR section 200.516(a), are reported in Part C of this Schedule.
6. The program tested as a major program includes:

	Assistance Listing Number
Airport Improvement Program	20.106

7. The dollar threshold used to distinguish between Type A and B programs was \$750,000.
8. The City did not qualify as a low-risk auditee for the year ended June 30, 2022.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

CITY OF MOBERLY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

There were no prior audit findings.

CITY OF MOBERLY
MANAGEMENT LETTER
JUNE 30, 2022

December 15, 2022

To the City Council
of the City of Moberly

In planning and performing our audit of the modified cash basis financial statements of each major fund and the aggregate remaining fund information of the City of Moberly (the City) as of and for the year ended June 30, 2022, in accordance with U.S. generally accepted auditing standards, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

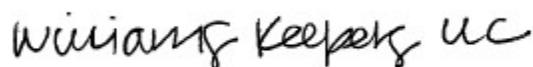
Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

In addition, we noted matters involving internal control that we have included in Attachment A. These recommendations are opportunities for the City to enhance its internal control.

This communication is intended solely for the information and use of management, the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to be of service.

Sincerely,



WILLIAMS-KEEPERS LLC

ATTACHMENT A

CURRENT YEAR RECOMMENDATION

Purchasing Policy

We identified several instances in which the City’s purchasing policy wasn’t consistently followed during the year:

- For three of the twenty-five cash disbursements selected for testing, we noted the City’s bid requirements weren’t followed.
- For one of the twenty-five cash disbursements selected for testing, we noted a purchase order wasn’t prepared (and as such, wasn’t agreed to the related invoice before the cash disbursement was made).

We noted this was primarily due to the supply chain challenges caused by the COVID-19 pandemic; however, we recommend the City follow its purchasing policies as consistently as possible.

CONTINUING RECOMMENDATIONS

Access to the Accounting Software

We noted some of the City’s employees have full access to the accounting software. This creates a lack of control over the software where employees could potentially alter, corrupt, or delete financial information.

We recommend the City review the access granted to the accounting software. In general, employees should only be given access to the modules in the software to which they have a logical need for such access.

Information Technology

We noted the City does not have a formal IT or security policy. We also noted the City does not have a password policy including complexity requirements (i.e. a certain number of characters, including both lower- and upper-case letters, numbers, symbols, etc.), requiring passwords to be changed (and not reused), etc. A lack of such policies increases the City’s susceptibility to fraud and other risks.

We recommend the City develop a formal IT or security policy, including a password policy.

Interfund Balances

We noted the balances receivable and payable between the City’s funds either continue to grow or remain the same each year, instead of being removed by interfund transfers.

We recommend the City’s funds either repay each other or the City record interfund transfers in order to remove these balances.

CITY OF MOBERLY
SUMMARY REPORT
JUNE 30, 2022

December 15, 2022

To the City Council
City of Moberly

We appreciate the opportunity to assist the City of Moberly (the City) in its governance and oversight function by providing annual audit services. Our audit reports for the year ended June 30, 2022, have been provided to management and include the following:

Annual Financial Report

This document contains the City’s annual financial statements for the year ended June 30, 2022, along with our report on those financial statements.

Highlights are as follows:

- We issued an “unmodified” or a “clean” opinion on the financial statements. In our opinion, the financial statements present fairly, in all material respects, the respective financial position of each major fund of the City as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting. The modified cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles; however, our opinion is not modified with respect to this matter.
- Management is responsible for the preparation and fair presentation of the financial statements, including the design and implementation of internal control. We prepared the financial statements, which were reviewed and approved by management.
- We used our judgment in determining how to audit the City. We focused our attention on areas where the financial statements could be misstated.
- We evaluated the appropriateness of accounting policies, the reasonableness of significant accounting estimates, and the overall financial statement presentation.
- Typically, government financial statements would be presented as three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. However, because the City’s financial statements have been prepared using the modified cash basis of accounting, the fund financial statement information is presented in the same manner as government-wide financial statements would be, only with more detail. Therefore, the City’s basic financial statements include: 1) fund financial statements and 2) notes to the financial statements.

- The following summarizes the highlights from the governmental funds’ financial statements as of and for the years ended June 30, 2022 and 2021.

	2022	2021*
Total assets	<u>\$ 12,734,317</u>	<u>\$ 9,816,726</u>
Total liabilities	<u>\$ 545,252</u>	<u>\$ 299,152</u>
Fund balances:		
Nonspendable	1,038,832	946,050
Restricted	7,578,762	4,346,896
Assigned	1,493,462	2,469,902
Unassigned	<u>2,078,009</u>	<u>1,754,726</u>
Total fund balances	<u>12,189,065</u>	<u>9,517,574</u>
Total liabilities and fund balances	<u>\$ 12,734,317</u>	<u>\$ 9,816,726</u>

*Certain FY21 amounts were reclassified to conform to the FY22 presentation.

- Total assets increased by \$2,917,591 (30%), due to American Rescue Plan Act grant funds received (and not spent) during FY22.
- Total liabilities increased by \$246,100 (82%), due to an increase in interfund payables.
- Total fund balances increased \$2,671,491 (28%) – see further discussion below.

	2022	2021
Total revenues	\$ 21,422,785	\$ 19,218,991
Total expenditures	<u>19,036,803</u>	<u>18,451,662</u>
Excess of revenues over expenditures	2,385,982	767,329
Total other financing sources	<u>285,509</u>	<u>1,335,504</u>
Net change in fund balances	2,671,491	2,102,833
Fund balances - beginning	<u>9,517,574</u>	<u>7,414,741</u>
Fund balances - ending	<u>\$ 12,189,065</u>	<u>\$ 9,517,574</u>

- Total revenues increased by \$2,203,794 (11%), due to the taxes and grants and contributions received during FY22.
- Total expenditures increased by \$3,585,141 (3%), due to the airport project, which was funded by the grants received, during FY22.
- Total other financing sources decreased by \$1,049,995 (-79%), due to the debt proceeds received during FY21.

- The following summarizes the highlights from the proprietary funds' financial statements as of and for the years ended June 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Total assets	\$ 7,663,508	\$ 7,312,285
Total liabilities	394,998	381,284
Net position:		
Restricted for debt service	4,188,854	3,981,058
Unrestricted	3,079,656	2,949,943
Total net position	<u>\$ 7,268,510</u>	<u>\$ 6,931,001</u>

- Total assets increased \$351,223 (5%), due to an increase in cash and cash equivalents as a result of the proprietary funds' continued positive change in net position during FY22.
- Total liabilities were stable (increased \$13,714 (4%)).
- Total net position increased \$335,708 (5%) – see further discussion below.

	<u>2022</u>	<u>2021</u>
Total operating revenues	\$ 9,097,023	\$ 8,826,766
Total operating expenses	9,592,970	11,632,743
Operating loss	(495,947)	(2,805,977)
Total non-operating revenues	833,456	3,265,994
Change in net position	337,509	460,017
Total net position - beginning	6,931,001	6,470,984
Total net position - ending	<u>\$ 7,268,510</u>	<u>\$ 6,931,001</u>

- Total revenues increased \$270,257 (3%), due to increases in water/sewer rates (enterprise funds) and contribution rates (internal service fund).
- Total operating expenses decreased \$2,039,773 (-18%), due to a decrease in capital outlay during FY22.
- Total non-operating revenues decreased \$2,432,538 (-74%), primarily due to the debt proceeds received during FY21.

Single Audit

- Because the City had expenditures of federal awards exceeding \$750,000, it was required to have a “Single Audit.” A Single Audit increases the work the auditors have to perform and adds additional reports to the financial statements. The City had federal expenditures of \$4,776,832 for programs as listed in the Schedule of Expenditures of Federal Awards (SEFA).
- The report on internal control and compliance related to financial reporting reported no material weaknesses and no instances of noncompliance.
- The report on internal control and compliance related to major federal programs had an unmodified opinion on compliance and no findings.

Auditors’ Communication Letter

This letter consists of comments about the audit process and its results that are required under our professional standards to be communicated to an audit or similar committee of the governing board of an organization or entity.

Highlights are as follows:

- We noted no transactions that we considered both unusual and significant, and there were no changes in accounting policies during the year.
- We evaluated the estimates affecting the financial statements and found them reasonable in relation to the financial statements as a whole.
- We evaluated the disclosures in the financial statements and found them to be neutral, consistent, and clear. All required disclosures are included.
- We found the accounting records to be in good order, but we proposed a few audit adjustments as a result of our procedures.
- We had no disagreements with management on accounting or auditing issues, we had no difficulties in performing our audit, and we felt we received full cooperation from the City's staff.

Management Letter

This letter is used to communicate any findings we may have about the City’s internal controls and certain other matters that are, in our opinion, significant enough to warrant your attention.

Highlights are as follows:

- Although the scope of our engagement was not directed towards an opinion on the adequacy of internal control, we considered internal control as a basis for designing our audit procedures.

- A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

- In addition, we included the following recommendations that are opportunities for the City to enhance its internal control:
 - Current year other recommendation:
 - Purchasing policy – we identified several instances in which the City’s purchasing policy wasn’t consistently followed during the year, primarily due to the supply chain challenges caused by the COVID-19 pandemic. We recommend the City follow its purchasing policy as consistently as possible.

 - Continuing other recommendations:
 - Access to the accounting software – we recommend the City review the access granted to the accounting software. In general, employees should only be given access to the modules in the software to which they have a logical need for such access.

 - Information technology – we recommend the City develop a formal IT or security policy, including a password policy.

 - Interfund balances – we recommend the City’s funds either repay each other or the City record interfund transfers in order to remove the balances receivable and payable between the City’s funds.

Report for MIRMA

This document contains the City’s schedule of payroll reportable to MIRMA for the year ended December 31, 2021, along with our report on the schedule. We issued an “unmodified” or a “clean” opinion on the schedule.

We wish to thank the City and its personnel for their cooperation and assistance during our audit. The information in this audit report is intended solely for the use of management and the City Council.

We appreciate the opportunity to be of service.

Sincerely,



WILLIAMS-KEEPERS LLC

City of Moberly City Council Agenda Summary

Agenda Number: _____ #3.

Department: Public Works

Date: January 3, 2023

Agenda Item: Receipt of bids for Asbestos Inspection and Abatement

Summary: We advertised for bids for asbestos testing and removal. The bids were opened on November 30, 2022. Two bids were received and attached is the advertisement, bid sign in sheet, bids and bid comparison sheet.

Recommended

Action: Accept these bids.

Fund Name: Demolition

Account Number: 100.005.5418

Available Budget \$: (2,634.59)

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M___ S___ Jeffrey	___	___
<input type="checkbox"/> Correspondence	<input type="checkbox"/> Proposed Resolution			
<input checked="" type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	Council Member		
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M___ S___ Brubaker	___	___
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M___ S___ Kimmons	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M___ S___ Kyser	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice	M___ S___ Lucas	___	___
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other _____		Passed	Failed

Asbestos Inspections / Asbestos Abatement

CITY OF MOBERLY

"BID OPENING"

Sign-In Sheet

Date: 11/30/2022
10:00 AM

Name

Company

Shannon Hance

City of Moberly

Jan Decker

City of Moberly

Asbestos Inspection

CITY OF MOBERLY

"BID OPENING"

Date: 11/30/2022
10:00 AM

ARSI

\$ 85.00/hr + \$25.00/sample

Wiedeman Dozing

\$ 300/structure

"

\$ 27.50/sample

\$ 100 chain of custody reports

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

CITY OF MURFREESBORO BID SHEET

Type of Common ACM Materials	BID
Floor tile on wood	price per sq. ft. 3.00
Floor tile Mastic	price per sq. ft. 3.00
Sheet floor covering	price per sq. ft. 3.00
TSI (friable insulation)	price per linear ft. 25.00
Transite siding	price per sq. ft. 3.50
Miscellaneous (as applicable)	price VERMICULITE 5.50 SQ FT.

Note: Transite siding, floor tile and TSI (friable insulation) materials are the most commonly removed materials.

Contractor's Name

WIEDEMAN DOZING LLC.

Contractor's Address

2269 SHELBY 203 LEONARD MD. 63451

Contractor's Phone #

660-651-5074 / 660-676-2073

Signature

David Wiedeman



CERTIFICATION NUMBER
7001020322MOSR20322

THIS CERTIFIES
David J Wiedeman
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Supervisor

TRAINING DATE 02/03/2022

APPROVED 03/08/2022

EXPIRES 02/03/2023

Stephen M. Hall
Air Pollution Control Program

11/30/22

Bid Sheet for City of Moberly Asbestos Inspections

Wiedeman Dozing LLC
2269 Shelby 203
Leonard MD 63437
Brian Wiedeman 660-651-5074
David Wiedeman 660-676-2073

Building inspections per structure
300.00

Lab costs per first layer 27.50
Lab costs per additional layers 11.00
of samples.

Chain of custody reports/shipping
100.00



CERTIFICATION NUMBER:
7001100622MOIR20322

THIS CERTIFIES
David J Wiedeman
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: 10/17/2022
EXPIRES: 10/17/2023

TRAINING DATE: 10/06/2022

Director of Air Pollution Control Program

~~Asbestos Inspection~~ / Asbestos Abatement

CITY OF MOBERLY

"BID OPENING"

Date: 11/30/2022
10:00AM

ARSI - Floor tile on wood \$ 3.50 / SF

" Transite Exterior Siding \$ 3.50 / SF

" Misc. \$ 71.00 / hr

\$

Wiedeman Dozing \$

" Floor Tile on wood \$ 3.00 / SF

" Transite Siding \$ 3.50 / SF

" Misc. \$ 5.50 / SF

\$

\$

\$

\$

\$



ENVIRONMENTAL & DEMOLITION CONTRACTORS

P.O. Box 105287, Jefferson City, MO 65110-5287
573.896.0222 ■ www.arsi-mo.com

Service-Disabled Veteran Enterprise (SDVE)

11/16/2022

City of Moberly
% Aaron Decker

RE: Quote for Pre-Demolition Asbestos Inspections, City of Moberly 2022-2023.

Bid Schedule: Asbestos Inspections

Items	Unit Price
Asbestos Inspector	\$85.00/hr portal to portal
Asbestos Sample Lab Analysis	\$25.00/sample layer

1. Performance of a "thorough" asbestos inspection of the areas planned for renovation, per MDNR requirements.
2. Performance of the survey by an MDNR-registered asbestos inspector.
3. Collection and analysis of all bulk samples collected by Polarized Light Microscopy at an independent, NVLAP-accredited laboratory.
4. Submission of the survey results in a report.

Excludes performance of any environmental inspections/assessment other than the asbestos-inspection described above.

See attached city license, certificate of insurance, contractors asbestos license, asbestos inspector license.

This is ARSI's 37th year of serving customers with high quality environmental abatement work on challenging projects. We have successfully performed dozens of abatement projects in the Moberly area, and we have the local staff and experience to do so for your projects as well. If you have any questions, contact me at 573-896-0222.

Sincerely,

ARSI, INC.

Matthew Roark, General Manger

City of

Moberly!

CITY LICENSE
MOBERLY, MISSOURI

ASBESTOS REMOVAL SERVICES, INC.
PO BOX 105287
JEFFERSON CITY MO 65110

License No. 1625
Issue Date 4/18/2022
Expiration 04/30/2023

This certifies that ASBESTOS REMOVAL SERVICES, INC.

having made application for and paid the appropriate fees, has been duly licensed at the Finance Department of the City of Moberly and is hereby entitled to carry on the following trade, pursuit, or occupation:

GENERAL CONTRACTOR

Address: HOLTS SUMMIT MO

Fee: 35.00

Lynny d. Hodge
City Collector

Brian Crane
City Manager

Shannon Hance
City Clerk

RECEIVED

APR 22 2022

A.R.S.I.



Michael L. Parson
Governor

Kenneth J. Zellers
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Division of Purchasing
301 West High Street, Room 630
Post Office Box 809
Jefferson City, Missouri 65102-0809
(573) 751-2387 FAX: (573) 526-9815
TTD: 800-735-2966 Voice: 800-735-2466
<http://oa.mo.gov/purchasing>

Karen S. Boeger
Director

March 13, 2022

ARSI, Inc.
1513 Copper Road
Holts Summit, MO 65043

EFFECTIVE DATE: 02/15/2022
EXPIRATION DATE: 02/15/2025

Dear Mr. King:

On behalf of the State of Missouri, I am writing to inform you that your application has been approved to be certified as a Missouri Service Disabled Veteran Enterprise (SDVE). Your business name has been added to the Certified Missouri Service-Disabled Veteran Business Enterprise database located on-line at <http://oa.mo.gov/purchasing/vendor-information/missouri-service-disabled-veteran-business-enterprise-sdve-information>.

Your business will be eligible to participate in State of Missouri contract opportunities as an SDVE during the period shown above. A notice to apply for Recertification will be sent to the company, via the e-mail provided, at the beginning of the month of the above expiration date. It is the firm's responsibility to ensure that the application for Recertification is submitted to our office in a timely manner.

If you have not already done so, we encourage you to register as a vendor to do business with the State of Missouri, at <https://missouribuys.mo.gov>.

If there is any change in the ownership or control of your firm, you must notify this office immediately. Failure to report any changes to this office or violation of the rules of the Missouri Service-Disabled Veteran Business Enterprise Program may result in the revocation of your certification. All correspondence concerning this certification should be sent to purchmail@oa.mo.gov.

Thank you for your service to our country.

Sincerely,

Sheri Rowlett
Senior Program Specialist

Expiration Date: 03/18/2023

Registration Number: 23-03-0825

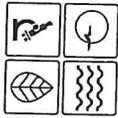
Missouri State Registration for Asbestos Contractors

issued by Department of Natural Resources

P. O. Box 176
Jefferson City, MO 65102
Phone (573) 751-4817

ARSL, Inc.

has successfully completed the requirements for registration as an Asbestos Contractor. This Missouri State registration is subject to review and the director may deny, suspend, or revoke the registration per RSMo, chapter 643.230.

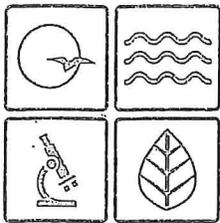


MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

02/22/2022

Date Issued

Director of Air Pollution Control Program



MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

Michael L. Parson
Governor

Dru Buntin
Director

July 6, 2022

Matthew A Roark
266 City View Ln
Bonnots Mill, MO 65016

CERTIFICATION NUMBER:
7118061422MOIR6862

THIS CERTIFIES
Matthew A Roark
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: **07/06/2022**
EXPIRES: **07/06/2023**

TRAINING DATE: **06/14/2022**

Stephen M. Hill
Director of Air Pollution Control Program

RE: **Missouri Asbestos Occupation Certification Card**

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118061422MOIR6862
Course Training Date: June 14, 2022
Missouri Certification Approval Date: July 06, 2022
Missouri Certification Expiration Date: July 06, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements; and*
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements.*
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

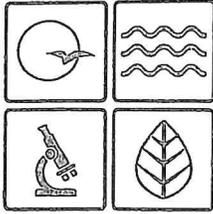
If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM

Stephen M. Hill

Director of Air Pollution Control Program





Missouri Department of dnr.mo.gov

NATURAL RESOURCES

Michael L. Parson, Governor

March 18, 2022

William R Allen
3704 Christian Ridge
Jefferson City, MO 65101

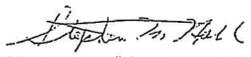
CERTIFICATION NUMBER:
7118030822MOIR11067

THIS CERTIFIES
William R Allen
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: **03/21/2022**
EXPIRES: **03/21/2023**

TRAINING DATE: **03/08/2022**


Director of Air Pollution Control Program

RE: **Missouri Asbestos Occupation Certification Card**

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118030822MOIR11067

Course Training Date: March 08, 2022

Missouri Certification Approval Date: March 21, 2022

Missouri Certification Expiration Date: March 21, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements; and*
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements.*
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

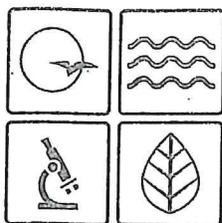
To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM



Director of Air Pollution Control Program



MISSOURI DEPARTMENT OF NATURAL RESOURCES

Michael L. Parson
Governor

Dru Buntin
Director

June 1, 2022

Robert A Anderson
711 W Chestnut
Fulton, MO 65251

CERTIFICATION NUMBER:
7118051222MOIR1531

THIS CERTIFIES
Robert A Anderson
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: **06/01/2022**

TRAINING DATE: **05/12/2022**

EXPIRES: **06/01/2023**

Stephen M. Hill
Director of Air Pollution Control Program

RE: Missouri Asbestos Occupation Certification Card

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118051222MOIR1531
Course Training Date: May 12, 2022
Missouri Certification Approval Date: June 01, 2022
Missouri Certification Expiration Date: June 01, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements*; and
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements*.
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM

Director of Air Pollution Control Program

PO Box 176, Jefferson City 84 65102-0176 • dnr.mo.gov





ENVIRONMENTAL & DEMOLITION CONTRACTORS

P.O. Box 105287, Jefferson City, MO 65110-5287
573.896.0222 ■ www.arsi-mo.com

Service-Disabled Veteran Enterprise (SDVE)

11/16/2022

City of Moberly
% Aaron Decker

RE: Quote for Pre-Demolition Asbestos Removal, City of Moberly 2022-2023.

Bid Schedule: Asbestos Containing Building Material

Items	Unit Price
Removal of floor tile on wood	\$ 3.50/sqft
Removal of floor tile with black mastic	\$ 5.00/sqft
Removal of vinyl flooring covering	\$ 15.00/sqft
Removal of TSI (friable insulation)	\$25.00/lf
Removal of transite exterior siding	\$ 3.50/sqft
Miscellaneous Asbestos Material Removal	\$71.00/hr
Miscellaneous Asbestos Materials, other related expenses, and sub-contractors	15% mark-up
Miscellaneous Asbestos Removal Equipment	See attached rate sheet

1. Compliance with EPA, OSHA & MDNR regulations concerning asbestos removal.
2. Use of MDNR-accredited workers and supervisors for all phases of the work.
3. Use of OSHA-required fall protection equipment for the siding removal work, so that the work areas can be accessed safely. Supply scaffolding and/or man lifts, as needed, to perform the work.
4. Isolation of interior work areas and use of HEPA-filtered exhaust fans during abatement.
5. Wet removal, proper packaging, labeling and disposal of the ACM at a DNR-approved sanitary landfill.
6. General liability insurance that specifically covers asbestos abatement operation. Workers compensation and commercial auto insurance are also included.

See attached city license, certificate of insurance, contractors asbestos license, asbestos inspector license.

EXCLUSIONS & CLARIFICATIONS. Excludes the cost of third-party air monitoring (if required). Also excludes performance of any work or removal of any asbestos-containing material other than those described above.

This is ARSI's 37th year of serving customers with high quality environmental abatement work on challenging projects. We have successfully performed dozens of abatement projects in the Moberly area, and we have the local staff and experience to do so for your projects as well. If you have any questions, contact me at 573-896-0222.

Sincerely,

ARSI, INC.

Matthew Roark, General Manger

BID SHEET

Bids Due by 9:00AM on August 30, 2022 November 30, 2022

Type of Common ACM Materials	BID
Floor tile on wood	price per sq. ft.
Floor tile Mastic	price per sq. ft.
Sheet floor covering	price per sq. ft.
TSI (friable insulation)	price per linear ft.
Transite siding	price per sq. ft.
Miscellaneous (as applicable)	price
Note: Transite siding, floor tile and TSI (friable insulation) materials are the most commonly removed materials.	

See Attached

Contractor's Name ARSI, Inc

Contractor's Address PO Box 105287, Jefferson City Mo 65110

Contractor's Phone # 573-896-0222

Signature [Signature] Matthew Boock
General Manager

ARSI EQUIPMENT USAGE RATES

EQUIPMENT	Daily Rate	Weekly Rate	Per Project Rate
HEPA Exhaust Fans	\$25	\$20	
HEPA Vacuum	\$20	\$15	
Decon Shower Unit			\$50
Airless Sprayer			\$50
Water Filter System			\$30
Full Face Powered Air Purifying Respirator	\$20	\$15	
Air Monitoring Equip	\$20	\$15	
Mobile Decon Trailer	\$75	\$50	
Pneumatic Spud Hose	\$30	\$25	
Infra-Red Vinyl Asbestos Tile Machine	\$50	\$40	
Hi-Pressure Washer (3,000 psi)	\$20	\$15	
Gas Powered Portable Electric Generator	\$50	\$40	
Piranha Flooring Demolition Machine	\$100	\$90	
Vehicle Usage	\$50	\$40	
Vehicle Mileage	\$3.50	per mile	
TOTAL			

Equipment Rates Revised 9/05

City of

Moberly!

CITY LICENSE
MOBERLY, MISSOURI

ASBESTOS REMOVAL SERVICES, INC.
PO BOX 105287
JEFFERSON CITY MO 65110

License No. 1625
Issue Date 4/18/2022
Expiration 04/30/2023

This certifies that ASBESTOS REMOVAL SERVICES, INC.

having made application for and paid the appropriate fees, has been duly licensed at the Finance Department of the City of Moberly and is hereby entitled to carry on the following trade, pursuit, or occupation:

GENERAL CONTRACTOR

Address: HOLTS SUMMIT MO

Fee: 35.00

Lynne D. Hodge
City Collector

Brian Crane
City Manager

Shannon Hance
City Clerk

RECEIVED

APR 22 2022

A.R.S.I.



Michael L. Parson
Governor

Kenneth J. Zellers
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Division of Purchasing
301 West High Street, Room 630
Post Office Box 809
Jefferson City, Missouri 65102-0809
(573) 751-2387 FAX: (573) 526-9815
TTD: 800-735-2966 Voice: 800-735-2466
<http://oa.mo.gov/purchasing>

Karen S. Boeger
Director

March 13, 2022

ARSI, Inc.
1513 Copper Road
Holts Summit, MO 65043

EFFECTIVE DATE: 02/15/2022
EXPIRATION DATE: 02/15/2025

Dear Mr. King:

On behalf of the State of Missouri, I am writing to inform you that your application has been approved to be certified as a Missouri Service Disabled Veteran Enterprise (SDVE). Your business name has been added to the Certified Missouri Service-Disabled Veteran Business Enterprise database located on-line at <http://oa.mo.gov/purchasing/vendor-information/missouri-service-disabled-veteran-business-enterprise-sdve-information>.

Your business will be eligible to participate in State of Missouri contract opportunities as an SDVE during the period shown above. A notice to apply for Recertification will be sent to the company, via the e-mail provided, at the beginning of the month of the above expiration date. It is the firm's responsibility to ensure that the application for Recertification is submitted to our office in a timely manner.

If you have not already done so, we encourage you to register as a vendor to do business with the State of Missouri, at <https://missouribuys.mo.gov>.

If there is any change in the ownership or control of your firm, you must notify this office immediately. Failure to report any changes to this office or violation of the rules of the Missouri Service-Disabled Veteran Business Enterprise Program may result in the revocation of your certification. All correspondence concerning this certification should be sent to purchmail@oa.mo.gov.

Thank you for your service to our country.

Sincerely,

Sheri Rowlett
Senior Program Specialist

Expiration Date: 03/18/2023

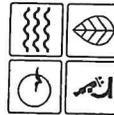
Registration Number: 23-03-0825

Missouri State Registration for Asbestos Contractors

issued by Department of Natural Resources
P.O. Box 176
Jefferson City, MO 65102
Phone (573) 751-4817

ARSI, Inc.

has successfully completed the requirements for registration as an Asbestos Contractor. This Missouri State registration is subject to review and the director may deny, suspend, or revoke the registration per RSMo, chapter 643.230.

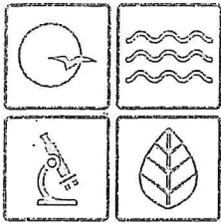


MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

02/22/2022

Date Issued

Director of Air Pollution Control Program



MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

Michael L. Parson
Governor

Dru Buntin
Director

CERTIFICATION NUMBER:
7118061422MOIR6862

THIS CERTIFIES
Matthew A Roark
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



July 6, 2022

Matthew A Roark
266 City View Ln
Bonnots Mill, MO 65016

APPROVED: **07/06/2022**

TRAINING DATE: **06/14/2022**

EXPIRES: **07/06/2023**

Stephen M. Hill
Director of Air Pollution Control Program

RE: **Missouri Asbestos Occupation Certification Card**

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118061422MOIR6862
Course Training Date: June 14, 2022
Missouri Certification Approval Date: July 06, 2022
Missouri Certification Expiration Date: July 06, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements; and*
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements.*
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

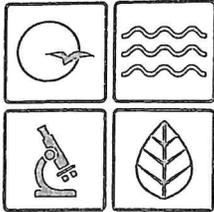
To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM

Stephen M. Hill

Director of Air Pollution Control Program



Missouri Department of dnr.mo.gov

NATURAL RESOURCES

Michael L. Parson, Governor

March 18, 2022

William R Allen
3704 Christian Ridge
Jefferson City, MO 65101

CERTIFICATION NUMBER:
7118030822MOIR11067

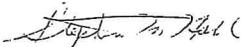
THIS CERTIFIES
William R Allen
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: **03/21/2022**

TRAINING DATE: **03/08/2022**

EXPIRES: **03/21/2023**


Director of Air Pollution Control Program

RE: **Missouri Asbestos Occupation Certification Card**

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118030822MOIR11067
Course Training Date: March 08, 2022
Missouri Certification Approval Date: March 21, 2022
Missouri Certification Expiration Date: March 21, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements*; and
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements*.
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

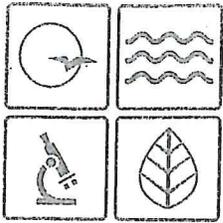
To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM



Director of Air Pollution Control Program



MISSOURI DEPARTMENT OF NATURAL RESOURCES

Michael L. Parson
Governor

Dru Buntin
Director

CERTIFICATION NUMBER:
7118051222MOIR1531

THIS CERTIFIES
Robert A Anderson
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



June 1, 2022

Robert A Anderson
711 W Chestnut
Fulton, MO 65251

APPROVED: **06/01/2022**

TRAINING DATE: **05/12/2022**

EXPIRES: **06/01/2023**

Stephen M. Hill
Director of Air Pollution Control Program

RE: Missouri Asbestos Occupation Certification Card

Enclosed is your certification card for Asbestos Inspector, as issued by the Asbestos Unit of the Missouri Department of Natural Resources' Air Pollution Control Program.

Missouri Certification Number: 7118051222MOIR1531
Course Training Date: May 12, 2022
Missouri Certification Approval Date: June 01, 2022
Missouri Certification Expiration Date: June 01, 2023

Note:

- All Missouri-certified asbestos personnel must comply with the following statutes and regulations:
 - Sections 643.225 to 643.250, RSMo;
 - 10 CSR 10-6.241 *Asbestos Projects-Registration, Abatement, Notification, Inspection, Demolition, and Performance Requirements; and*
 - 10 CSR 10-6.250 *Asbestos Projects-Certification, Accreditation and Business Exemption Requirements.*
- To keep your occupation certification up-to-date, you must complete an annual refresher course and submit a renewal application each year.
- In order to be eligible to renew your certification, you must successfully complete a refresher course with a Missouri-accredited training provider within 12 months of the expiration date of your current training certificate. If you exceed this grace period, you will be required to retake a Missouri-accredited initial course in order to be eligible for Missouri certification.

To obtain a copy of the certification renewal application, or review regulations and requirements, please visit our website at <http://dnr.mo.gov/env/apcp/asbestos/index.htm>.

If you have any questions please call the Air Pollution Control Program at 573-751-4817.

AIR POLLUTION CONTROL PROGRAM

Director of Air Pollution Control Program

City of Moberly City Council Agenda Summary

Agenda Number: _____ #4.

Department: Administration

Date: January 3, 2023

Agenda Item: An Ordinance Imposing A Sales Tax At A Rate Of Three Percent On All Tangible Personal Property Retail Sales Of Adult Use Marijuana Sold Within The City Of Moberly, Missouri, Pursuant To Article XIV, Section 2.6(5) Of The Missouri Constitution Subject To The Approval By The Voters Of The City At The General Municipal Election To Be Held On April 4, 2023; Designating The Form Of Ballot; And Directing The City Clerk To Provide Notice Of Said Election.

Summary: With the passage of Amendment 3, the City of Moberly is allowed to charge up to 3% sales tax on recreational sales of marijuana. This ordinance will authorize the additional sales tax on top of the City's normal sales tax rate for recreational sales of marijuana and authorize a ballot measure to be voted on in April to approve the sales tax..

Recommended Action: Approve this ordinance.

Fund Name: N/A

Account Number: N/A

Available Budget \$: N/A

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input checked="" type="checkbox"/> Proposed Ordinance	M__ S__ Jeffrey	___	___
<input checked="" type="checkbox"/> Correspondence	<input type="checkbox"/> Proposed Resolution	Council Member		
<input type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	M__ S__ Brubaker	___	___
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M__ S__ Kimmons	___	___
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M__ S__ Kyser	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M__ S__ Lucas	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice			
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other _____		Passed	Failed

BILL NO: _____

ORDINANCE NO: _____

AN ORDINANCE IMPOSING A SALES TAX AT A RATE OF THREE PERCENT ON ALL TANGIBLE PERSONAL PROPERTY RETAIL SALES OF ADULT USE MARIJUANA SOLD WITHIN THE CITY OF MOBERLY, MISSOURI, PURSUANT TO ARTICLE XIV, SECTION 2.6(5) OF THE MISSOURI CONSTITUTION SUBJECT TO THE APPROVAL BY THE VOTERS OF THE CITY AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON APRIL 4, 2023; DESIGNATING THE FORM OF BALLOT; AND DIRECTING THE CITY CLERK TO PROVIDE NOTICE OF SAID ELECTION.

WHEREAS, on November 8, 2022, the electors of the State of Missouri approved Amendment 3 to the Missouri Constitution enacting Section 2 of Article XIV of the Missouri Constitution effective December 8, 2022; and

WHEREAS, the newly enacted Article XIV, Section 2.6(5) of the Missouri Constitution authorizes the City of Moberly, Missouri to impose, by ordinance, an additional sales tax in an amount not to exceed three percent on all tangible personal property retail sales of adult use marijuana sold in such political subdivision subject to approval by voters of the City of Moberly, Missouri; and

WHEREAS, Moberly City Council finds that it is in the best interest of the citizens of the City of Moberly, Missouri to impose a sales tax of three percent on all tangible personal property retail sales of adult use marijuana sold in the City of Moberly, Missouri and to submit the same to the voters of the City for approval by a majority of those voting at the general municipal election to be held on April 4, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOBERLY, MISSOURI TO WIT:

SECTION ONE: Adult Use Marijuana Sales Tax. A sales tax at the rate of three percent on all tangible personal property retail sales of adult use marijuana sold in the City of Moberly, Missouri, as authorized by Article XIV, Section 2.6(5) of the Missouri Constitution, is hereby imposed. The tax imposed hereunder shall be in addition to any and all other sales taxes allowed by law.

SECTION TWO: Effective Date. The sales tax imposed by this Ordinance shall not be effective unless approved by a majority of the votes cast by the qualified voters voting thereon at the general municipal election to be held on April 4, 2023, at which election a proposal to authorize the City Council of Moberly Missouri, to impose the tax herein provided for shall be submitted to the voters of the City of Moberly.

SECTION THREE: Form of Ballot. The ballot to be used in such election shall contain the following question:

Question 1

#4.

Shall the City of Moberly, Missouri, impose a sales tax of three percent (3%) on all retail sales of adult use marijuana sold in the City of Moberly, Missouri?

___ Yes

___ No

SECTION FOUR: Notice of Election. The City Clerk is hereby directed to notify the election authority of Randolph County, Missouri, of the enactment of this Ordinance no later than 5:00 p.m. on January 24, 2023 (the tenth Tuesday prior to the general election), in accordance with the Comprehensive Election Act, Chapter 115 of the Revised Statutes of Missouri, as amended.

SECTION FIVE: This Ordinance shall take effect immediately upon passage by the Moberly City Council.

PASSED AND ADOPTED by the Council of the City of Moberly, Missouri, this 3rd day of January 2023.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk

City of Moberly City Council Agenda Summary

Agenda Number: #5.

Department: Public Works

Date: January 3, 2023

Agenda Item: A Resolution Accepting The Bid And Authorizing Contracting With Wiedeman Dozing, LLC For Asbestos Inspections And Abatement For 2023

Summary: We advertised for bids for asbestos testing and removal. The bids were opened on November 30, 2022. Two bids were received and attached is the advertisement, bid sign in sheet, bids and bid comparison sheet.

Recommended

Action: Approve this resolution

Fund Name: Demolition

Account Number: 100.005.5418

Available Budget \$: (2,634.59)

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M__ S__ Jeffrey	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Proposed Resolution			
<input checked="" type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	Council Member		
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M__ S__ Brubaker	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M__ S__ Kimmons	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M__ S__ Kyser	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice	M__ S__ Lucas	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other _____		Passed	Failed

BILL NO. _____

RESOLUTION NO. _____

A RESOLUTION ACCEPTING THE BID AND AUTHORIZING CONTRACTING WITH WIEDEMAN DOZING, LLC FOR ASBESTOS INSPECTIONS AND ABATEMENT FOR 2023.

WHEREAS, City staff advertised for bids for asbestos inspections and abatement for residential and/or commercial properties remediated by the City of Moberly for 2023; and

WHEREAS, two bids were received with the bid of Wiedeman Dozing, LLC (“Wiedeman”) being judged to be the lowest responsible bid; and

WHEREAS, City staff seeks authority to contract with Wiedeman to perform inspections at the rate of \$300.00 per inspection, \$27.50 in lab costs for the first layer and \$11.00 for additional layers and \$100 for chain of custody reports and to perform abatements at the rate of \$3.00 per square foot for floor tile on wood, \$3.50 per square foot for transite siding and \$5.50 per square foot for miscellaneous removal.

NOW, THEREFORE, the Moberly, Missouri, City Council hereby accepts the bid of Wiedeman for 2023 asbestos inspections and abatement and authorizes the City Manager to contract for said services and to take such other and further actions necessary to carry out the purposes of this resolution.

RESOLVED this 3rd day of January 2023, by the Council of the City of Moberly, Missouri.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk

11/30/22

Bid Sheet for City of Moberly Asbestos Inspections

Wiedeman Dozing LLC
2269 Shelby 203
Leonard MD 63437
Brian Wiedeman 660-651-5074
David Wiedeman 660-676-2073

Building inspections per structure
300.00

Lab costs per first layer 27.50
Lab costs per additional layers 11.00
OF samples.

Chain of custody reports/shipping
100.00



CERTIFICATION NUMBER:
7001100622MOIR20322

THIS CERTIFIES
David J Wiedeman
HAS COMPLETED THE CERTIFICATION
REQUIREMENTS FOR
Inspector



APPROVED: 10/17/2022
EXPIRES: 10/17/2023

TRAINING DATE: 10/06/2022

Director of Air Pollution Control Program

CITY OF MURBETLY BID SHEET

Type of Common ACM Materials	BID
Floor tile on wood	price per sq. ft. 3.00
Floor tile Mastic	price per sq. ft. 3.00
Sheet floor covering	price per sq. ft. 3.00
TSI (friable insulation)	price per linear ft. 25.00
Transite siding	price per sq. ft. 3.50
Miscellaneous (as applicable)	price VERMICULITE 5.50 SQ FT.

Note: Transite siding, floor tile and TSI (friable insulation) materials are the most commonly removed materials.

Contractor's Name WIEDEMAN DOZING LLC.

Contractor's Address 2269 SHELBY 203 LEONARD MD. 63451

Contractor's Phone # 660-651-5074 / 660-676-2073

Signature David Wiedeman



CERTIFICATION NUMBER
7001020322MOSR20322
 THIS CERTIFIES
David J Wiedeman
 HAS COMPLETED THE CERTIFICATION
 REQUIREMENTS FOR
Supervisor

APPROVED **03/08/2022** TRAINING DATE **02/03/2022**
 EXPIRES **02/03/2023**

City of Moberly City Council Agenda Summary

Agenda Number: _____ #6.

Department: Public Utilities

Date: January 3, 2023

Agenda Item: A Resolution Accepting The Bid And Authorizing The City Manager To Execute The Agreement For The Sturgeon & Rollins Water Line Construction Project For Public Utilities.

Summary: The Public Utilities Department has received bids for the Sturgeon & Rollins Water Line Construction Project that was approved as one of six projects included within an EDA grant. This project is part of an ongoing water line replacement initiative identified within the Jacobs Water System Model Update of 2018 and includes approximately 245’ of 6” water main and 5,340’ of 16” PVC water main. This will replace legacy cast iron mains along each street. The quote selected is the \$1,454,475.00 from Willis Bros Co. The original construction cost estimate was \$1,606,000 with construction cost inflation resulting in bids received ranging from this lowest bid of \$1,454,475 to the high bid of \$ 1,993,875. Costs were managed by separating surface restoration from the piping contract in order to bid separately during an overall street overlay project to utilize cost efficiencies. Project funding is from an EDA Grant of approximately \$1.28 M with an approximate match from Moberly of \$690,000. EDA requires project completion no later than September 28, 2024.

Recommended

Action: Approve the resolution

Fund Name: Capital Improvement Plan

Account Number: 301.112.5412

Available Budget \$: To be secured from capital reserve

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M___ S___ Jeffrey	___	___
<input checked="" type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Proposed Resolution	Council Member		
<input type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	M___ S___ Brubaker	___	___
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M___ S___ Kimmons	___	___
<input type="checkbox"/> P/C Minutes	<input checked="" type="checkbox"/> Contract	M___ S___ Lucas	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M___ S___ Kyser	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice			
<input type="checkbox"/> Consultant Report	<input checked="" type="checkbox"/> Other <u>Map</u>		Passed	Failed

BILL NO. _____

RESOLUTION NO. _____

A RESOLUTION APPROVING A CONSTRUCTION AGREEMENT WITH WILLIS BROS, INC., FOR THE STURGEON AND ROLLINS WATER MAIN REPLACEMENT AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT ON BEHALF OF THE CITY.

WHEREAS, City staff sought bids for one of six City infrastructure projects approved as part of a EDA grant to replace water main infrastructure for Sturgeon and Rollins streets; and

WHEREAS, bids were received with the bid of Willis Bros. Inc., of \$1,454,475.00 being judged as the lowest responsible bid and said bid was approved by the EDA; and

WHEREAS, attached hereto and incorporated herein is the proposed Construction Agreement with Willis Bros. Inc., (“Willis”) for the project.

NOW, THEREFORE, the Moberly, Missouri, City Council hereby approves the attached Construction Agreement with Willis and authorizes the Mayor to execute the Agreement on behalf of the City of Moberly and to take such other and further action necessary to carry out the purposes of this resolution.

RESOLVED this 3rd day of January 2023, by the Council of the City of Moberly, Missouri.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk

DOCUMENT 005200 - AGREEMENT

THIS AGREEMENT is by and between the City of Moberly, Missouri (hereinafter called OWNER) and Willis Bros., Inc. (hereinafter called CONTRACTOR).

OWNER and CONTRACTOR, in consideration of the mutual covenants hereinafter set forth, agree as follows:

ARTICLE 1 - WORK

1.01 CONTRACTOR shall complete all work as specified or indicated in the Contract Documents. The Work is generally described as follows:

STURGEON AND ROLLINS WATER MAIN REPLACEMENT

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows: STURGEON AND ROLLINS WATER MAIN REPLACEMENT

ARTICLE 3 - ENGINEER

3.01 The Project has been designed by Jacobs Engineering Group Inc. (Jacobs), who is hereinafter called ENGINEER and who is to act as OWNER's representative, assume all duties and responsibilities, and have the rights and authority assigned to ENGINEER in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 - CONTRACT TIMES

4.01 Time of the Essence

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 Days to Achieve Substantial Completion and Final Payment

A. The Work will be substantially completed within 180 days after the date when the Contract Times commence to run as provided in paragraph 4.01 of the General Conditions and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within 210 days after the date when the Contract Times commence to run.

4.03 Liquidated Damages

A. CONTRACTOR and OWNER recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not completed within the times specified in paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 11 of the General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by OWNER if the Work is not completed on time. Accordingly, instead of requiring any

such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty) CONTRACTOR shall pay OWNER \$250.00 for each of the first 30 days that expires after the time specified in paragraph 4.02 for completion and readiness for final payment until the Work is completed and ready for final payment. Thereafter, the CONTRACTOR shall pay OWNER \$500.00 for each of the next 15 days that expires until the Work is completed and ready for final payment. If the Work is not completed and ready for final payment after 45 days from the time specified in paragraph 4.02, the CONTRACTOR shall pay OWNER \$750.00 for each day that expires until the Work is completed and ready for final payment.

ARTICLE 5 - CONTRACT PRICE.

5.01 OWNER shall pay CONTRACTOR for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the unit prices in the Bid Form:

STURGEON AND ROLLINS WATER MAIN REPLACEMENT					
CITY OF MOBERLY, MISSOURI					
No.	Item	Unit	Estimated Quantity	Unit Price	Extension
1	MOBLIZATION	1	LS	\$54,000.00	\$54,000.00
2	6" PVC WATER MAIN	245	LF	\$155.00	\$37,975.00
3	16" PVC WATER MAIN	5340	LF	\$150.00	\$801,000.00
4	1" SERVICE - SHORT	12	LF	\$3,500.00	\$42,000.00
5	1" SERVICE - LONG	4	LF	\$4,200.00	\$16,800.00
6	2" SERVICE - SHORT	4	LF	\$4,000.00	\$16,000.00
7	2" SERVICE - LONG	1	LF	\$5,500.00	\$5,500.00
8	6" GATE VALVE & BOX	14	LF	\$2,800.00	\$39,200.00
9	8" GATE VALVE & BOX	1	LF	\$4,000.00	\$4,000.00
10	10" GATE VALVE & BOX	1	LF	\$4,500.00	\$4,500.00
11	12" GATE VALVE & BOX	2	EA	\$5,000.00	\$10,000.00
12	14" GATE VALVE & BOX	1	EA	\$12,000.00	\$12,000.00
13	16" GATE VALVE & BOX	18	EA	\$11,000.00	\$198,000.00

STURGEON AND ROLLINS WATER MAIN REPLACEMENT					
CITY OF MOBERLY, MISSOURI					
No.	Item	Unit	Estimated Quantity	Unit Price	Extension
14	HYDRANT ASSEMBLY	9	EA	\$6,500.00	\$58,500.00
15	TIE INS	1	LS	\$155,000.00	\$155,000.00
TOTAL PRICE BASE BID (Use Figures)					\$1,454,475.00

ARTICLE 6 - PAYMENT PROCEDURES.

6.01 Submittal and Processing of Payments

- A. CONTRACTOR shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by ENGINEER as provided in the General Conditions.

6.02 Progress Payments; Retainage

- A. OWNER shall make progress payments in accordance with Section 34.057, RSMo, on account of the Contract Price on the basis of CONTRACTOR's Applications for Payment during performance of the Work as provided in paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established in paragraph 2.05 of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below, but, in each case, less the aggregate of payments previously made and less such amounts as ENGINEER shall determine or OWNER may withhold, in accordance with paragraph 15.01 of the General Conditions.
 - a. 90% of Work completed (with the balance being retainage). If Work has been 50% completed as determined by ENGINEER, and if the character and progress of the Work have been satisfactory to OWNER and ENGINEER, OWNER, on recommendation of ENGINEER, may determine that as long as the character and progress of the Work remain satisfactory to them, there will be no retainage on account of Work subsequently completed, in which case the remaining progress payments prior to Substantial Completion will be in an amount equal to 100% of the Work completed less the aggregate of payments previously made; and
 - b. 90% of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

2. Upon Substantial Completion, OWNER shall pay an amount sufficient to increase total payments to CONTRACTOR to 100% of the Work completed, less such amounts as ENGINEER shall determine in accordance with paragraph 15.01.C.5 of the General Conditions and less 100% of ENGINEER's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

6.03 Final Payment

- A. Upon final completion and acceptance of the Work in accordance with paragraph 15.06 of the General Conditions, OWNER shall pay the remainder of the Contract Price as recommended by ENGINEER as provided in said paragraph 15.06.

ARTICLE 7 - INTEREST

- 7.01 All moneys not paid when due as provided in Article 15 of the General Conditions shall bear interest at the rate specified in Section 34.057, RSMo.

ARTICLE 8 - CONTRACTOR'S REPRESENTATIONS

- 8.01 In order to induce OWNER to enter into this Agreement, CONTRACTOR makes the following representations:
 - A. CONTRACTOR has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.
 - B. CONTRACTOR has visited the site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
 - C. CONTRACTOR is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.
 - D. CONTRACTOR has obtained and carefully studied (or assumes responsibility for having done so) all such additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by CONTRACTOR, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Contract Documents to be employed by CONTRACTOR, and safety precautions and programs incident thereto.
 - E. CONTRACTOR does not consider that any additional examinations, investigations, explorations, tests, studies or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.
 - F. CONTRACTOR is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Contract Documents.

- G. CONTRACTOR has correlated the information known to CONTRACTOR, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.
- H. CONTRACTOR has given ENGINEER written notice of all conflicts, errors, ambiguities or discrepancies that CONTRACTOR has discovered in the Contract Documents, and the written resolution thereof by ENGINEER is acceptable to CONTRACTOR.
- I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance of the Work.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

- A. The Contract Documents consist of the following:
 - 1. This Agreement
 - 2. Performance Bond
 - 3. Payment Bond
 - 4. General Conditions
 - 5. Supplementary Conditions
 - 6. Specifications as listed in the table of contents of the Project Manual
 - 7. Drawings with each sheet bearing the following general title: Sturgeon and Rollins Water Main Replacement, City of Moberly, Missouri
 - 8. Addenda (numbers 1 to 1, inclusive)
 - 9. Exhibits to this Agreement (enumerated as follows):
 - a. Notice to Proceed
 - b. CONTRACTOR's Bid
 - c. Documentation submitted by CONTRACTOR prior to Notice of Award
 - 10. The following which may be delivered or issued after the Effective Date of the Agreement and are not attached hereto:
 - a. Written Amendments
 - b. Work Change Directives
 - c. Change Orders
- B. The documents listed in paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 9.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in paragraph 11.01 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

- A. Terms used in this Agreement will have the meanings indicated in the General Conditions.

10.02 Assignment of Contract

- A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assign

- A. OWNER and CONTRACTOR each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

- A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon OWNER and CONTRACTOR, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

ARTICLE 11 - NON-DISCRIMINATION IN EMPLOYMENT

11.01 CONTRACTOR will not discriminate against any employee or applicant for employment because of race, creed, color, or national origin. The CONTRACTOR will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, color or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

11.02 CONTRACTOR will post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.

- A. CONTRACTOR will, in all solicitations or advertisements for employees placed by or on behalf of the CONTRACTOR, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, or national origin.
- B. CONTRACTOR will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be

provided by the agency contracting officer, advising the labor union or workers' representative of the CONTRACTOR's commitments under Section 202 of Executive Order No. 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- C. CONTRACTOR will comply with all provisions of Executive Order No. 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- D. CONTRACTOR will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- E. In the event of the CONTRACTOR's non-compliance with the non-discrimination clauses of this Contract or with any of such rules, regulations, or orders, this Contract may be cancelled, terminated or suspended in whole or in part and the CONTRACTOR may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, and such other sanctions may be imposed and remedies involved as provided in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- F. CONTRACTOR will include the provisions of Article 11 in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The CONTRACTOR will take such action with respect to any subcontract or purchase order as the contracting agency may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that in the event the CONTRACTOR becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the CONTRACTOR may request the United States to enter into such litigation to protect the interests of the United States.

STURGEON AND ROLLINS WATER MAIN REPLACEMENT
CITY OF MOBERLY, MISSOURI

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in duplicate. One counterpart each has been delivered to OWNER and CONTRACTOR. All portions of the Contract Documents have been signed or identified by OWNER and CONTRACTOR or on their behalf.

This Agreement will be effective on _____, 20__ (which is the Effective Date of the Agreement).

CITY OF MOBERLY

CONTRACTOR:

Mayor

By: _____

Attest _____
City Clerk

APPROVED AS TO FORM:

[CORPORATE SEAL]

City Counselor

Attest _____

Address for giving notices:

Address for giving notices:

If OWNER is a corporation, attach evidence of authority to sign. If OWNER is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of OWNER-CONTRACTOR Agreement.

License No. _____

Agent for service of process: _____

Designated Representative:

Name: _____
Title: _____
Address: _____
Phone: _____
Facsimile: _____

(If CONTRACTOR is a corporation or a partnership, attach evidence of authority to sign).

Designated Representative:

Name: _____
Title: _____
Address: _____
Phone: _____
Facsimile: _____



United States Department of Commerce #6.
Economic Development Administration
Denver Regional Office
1244 Speer Boulevard, Suite 431
Denver, Colorado 80204

Date: November 22, 2022

In reply refer to:
Award No. 05-79-06034

Jerry Jeffrey
Mayor, City of Moberly
101 West Reed
Moberly, MO 65270

Re: Infrastructure Improvements
Bid Award Approval

Dear Mayor Jeffrey:

The Economic Development Administration (EDA) has reviewed the bid award documentation, which you submitted for construction of the City of Moberly Sturgeons and Rollins Water Main Replacement Project. We concur with your proposed award of a contract to the following bidder:

<u>CONTRACTOR</u>	<u>TYPE OF WORK</u>	<u>AMOUNT</u>
Willis Bros, Inc.	Utility Work	\$1,454,745

To obtain EDA approval of the executed contract documents, please submit one copy of the following:

1. A copy of the Executed Documents Checklist. This checklist is located on the Post-Approval Tool.
2. All documents furnished to the bidder, prior to the receipt of bids, including all addenda issues upon which the bids were based, if not previously submitted.
3. A copy of the executed contract or agreement between the grantee and the contractor, with all necessary blanks completed.
4. A copy of the performance and payment bonds for the contractor, dated the same, or not prior to the date of the contract, and supported by a properly signed power of attorney issued by the Surety.
5. A copy of the Certificate of Insurance which the contractor must carry, in conformance with the contract requirements.
6. An executed copy of the Certificate Regarding Lobbying, from the contractor, as required by Section 1352, Title 31, of the U.S. Code, if not previously submitted.

7. A copy of the Recipient's Notification of Award of Prime Contracts letter to the Director, Office of Federal Contract Compliance Programs (OFCCP), in response to the requirements of E.O. 11246 and 41 CFR Chapter 60.

#6.

Once construction has started, the contractor and subcontractors are required to submit weekly payroll reports. The payroll reports may be submitted on the U.S. Department of Labor Standard Form WH-347 or on the contractor's own form provided the form contains all of the information required on the Form WH-347. In addition, a "Statement of Compliance" will need to be submitted with each payroll. Although copies of the payrolls do not need to be submitted to this office, you must retain a copy of each payroll for a period of three (3) years and submit copies to this office upon request.

If you have any questions, please contact me at (720) 390-9029

Sincerely,

Katherine Travers

Digitally signed by Katherine
Travers
Date: 2022.11.23 11:05:07 -07'00'

Katherine Travers, PE
Project Engineer

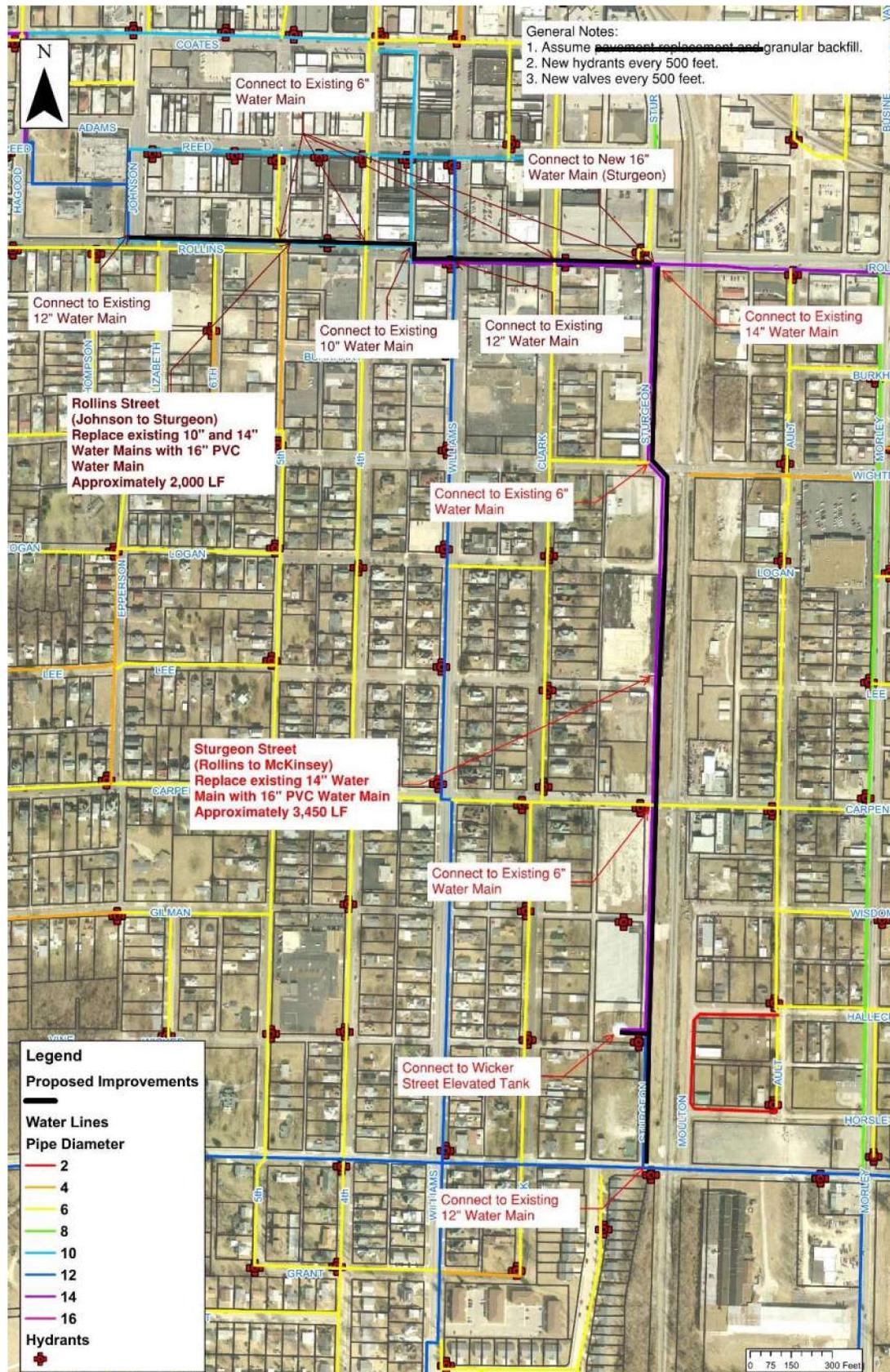


Figure 3-2 Sturgeon and Rollins Water Main Replacements

August 17, 2020

City of Moberly City Council Agenda Summary

Agenda Number: #7.

Department: City Clerk

Date: January 3, 2023

Agenda Item: A Resolution Recording The Destruction Of Certain Local Government Records.

Summary: The City of Moberly had a workday in November, 2022, for organizing and going through records in the Municipal Building Storage Room. The department heads determined that certain records no longer have administrative, legal, fiscal, research or historical value and those records are listed in the Missouri Records Manual and the minimum retention period has been exceeded. It is recommended that the City Council adopt the resolution to allow staff to commence with the destruction per established guidelines.

Recommended

Action: Approve the Resolution and direct staff to proceed with destruction of records.

Fund Name: N/A

Account Number: N/A

Available Budget \$: N/A

ATTACHMENTS:		Role Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M___ S___ Jeffrey	___	___
<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Proposed Resolution	Council Member		
<input type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	M___ S___ Brubaker	___	___
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M___ S___ Kimmons	___	___
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M___ S___ Kyser	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M___ S___ Lucas	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice			
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other _____		Passed	Failed

BILL NO. _____

RESOLUTION NO. _____

A RESOLUTION RECORDING THE DESTRUCTION OF CERTAIN LOCAL GOVERNMENT RECORDS.

WHEREAS, Section 109.255 RSMo. authorizes the Local Records Board to establish minimum retention periods for local government records; and

WHEREAS, the following records have reached their minimum retention period and may be legally destroyed: See the attached records list for all departments; and

WHEREAS, the listed records shall be destroyed by shredding.

NOW, THEREFORE, the destruction of said records is hereby authorized and approved in all respects.

RESOLVED this 3rd day of January 2023, by the Council of the City of Moberly, Missouri.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk

Exhibit A

Record #	Description	Dates	# of Boxes
GS-007	Purchase Orders	1973-2005	29
GS-012	Email Correspondence - Former Employee	Through 2020	1
GS-012	Various Email And Desk Content	Through 2020	3
GS-123	Code Violations	Through 2016	5
GS-123	Inspections	1981-2015	15
GS-123	General Correspondence	Through 2008	2
0720	Street Overlay	Through 2010	1
GS-123	Occupancy Inspections	2011-2013	4
GS-122	Occupancy Permits	1997-1999	2
GS-123	Building Code Inspections	2014	1
GS-121	Demolition & Code	Through 2015	1
GS-113	Zoning Violations	1996-2011	2
GS-113	Nuisance Letters	2013-2016	3
GS-008	Account Receivable - Parks	2010-2015	6
GS-008	Account Receivable - Pool	2013	2
GS-012.1	Transitory Correspondence	Through 2020	4
GS-007	Accounts Payable - Warrant Checks	1982-1995	2
GS-028	Time Sheets	2013-2015	8
GS-055	Bids	1985-2015	27
GS-049	End of the Month Report	Through 2015	3
Copies	Shirley Onley - Duplicate Council Packets	2015 & 2016	15
GS-020	Water Meter Service	2011-2015	3
Copies	Copy of Lockton Contract	Copy	1
GS-007	Accounts Payable	Through 2018	15
GS-091	Workers Compensation	2009 & 2010	1
GS-008	Sales tax Report	1986,1998-2001	2
GS-008	Utility Receipts	2012-2013,2015	2
GS-017	Telephone Franchise Fees	2011-2012	1
GS-056	MIRMA Safety Binders	2019-2020	1
GS-056	MIRMA Claims	1998-2002	1
GS-103	Land Tax	1985-1989	2 Books
GS-008	Cigarette Tax	1983-2011	2
GS-004	Monthly Budget Reports	2004-2009	3
GS-017	Misc. Receipts	2010-2014	2
GS-008	Final Sales Tax Distribution	2002-2006	2
Copies/GS-028	Parks Personnel Time Sheet Copies	Copies	1
GS-010	Investment Interest	1975-1998	1
GS-121	Condemnations	2011-2013	2
GS-062	City Manager Applications	Through 2002	1

Exhibit A

Employment Recruitment and Selection Records: GS 062

City of Moberly, Missouri

(This form documents the destruction of Employment Recruitment and Selection Records GS 062 in accordance with the State of Missouri Records Retention Schedule). Minimum Retention: Retain unsuccessful applications, background checks and other records 1 year after position filled or recruitment canceled. Approval Date: August 24, 2004

<u>Description</u>	<u>Date Range</u>	<u># of Apps.</u>
<u>Employee Application File</u>	Yr. 2020	211

Please see the following attachment for description detail.

Jackie Robinson, Administrative Assistant

Date of destruction

12-9-2022



GS 062

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Employment Recruitment and Selection Records

Employee Application Files; Applications for Employment

Documents the recruitment and selection of employees. Records may also document the recruitment and selection of contracted service providers such as attorneys, auditors, insurance agents, consultants, and others.

Records may include but are not limited to job announcements and descriptions, applicant lists, applications and resumes, position advertisement records, civil service and other examination records, classification specifications, affirmative action records, interview questions, interview and application scoring notes, applicant background investigation information, letters of reference, civil service records, position authorization forms, certifications of eligible applicants, recruitment summary records (job announcement, position description, documentation relating to the announcement and test, and test items and ratings levels), and related correspondence and documentation.

Retain announcement records, position description, and test and rating records 3 years; Retain unsolicited applications and resumes 6 months if not returned to the solicitor; Retain unsuccessful applications, background checks and other records 1 year after position filled or recruitment canceled.

Destroy securely.

See also: Employee Personnel Records and Employment Eligibility Verification Forms (I-9). August 24, 2004

GS 063

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Position Description, Classification, and Compensation Records

Records document the description, classification, and compensation of jobs and positions. Usually includes details of duties and responsibilities of each position, time percentage breakdowns of tasks, skills and abilities needed for each position, and related records documenting the development, modification, or redefinition of each job or position. Records often include reports, position descriptions, position evaluations, compensation studies, wage determination surveys, job analyses, interview data, selection criteria, authorizations, agreements, and related records.

3 years after obsolete or superseded

Destroy

August 24, 2004

GS 064

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Training Records

Training Materials; Training Program Records

All records associated with or documenting the job-related instruction of employees/officials for job proficiency, enhancement or for the promotion of skill attainment or improvement.

1) Training materials may include, but are not limited to: course descriptions, manuals, textbooks, worksheets, handouts, films, videos, and course outlines. 2) Program records may include but are not limited to: instructor roster and certifications, planning and development documentation, class enrollment and attendance records, and course evaluations. 3) Individual Employee/Official Training Records may include, but are not limited to: name of employee, social security number, date attended, course title, agency or educational institution, hours of credit, test scores, final grades, certificates of training.

1) Training materials, retain one copy until superseded; 2) Program materials, retain 3 years; 3) Individual Employee/Official Training Records, retain 5 years after termination of employment any records not transferred to the employee/official's master Personnel Record Destroy

Administrators must determine which Individual Employee/Official Training Records should be included in the Employee Personnel Records (GS 026)

August 24, 2005; Revised August 20, 2013

Exhibit A

Employee Benefit Records: GS 032

City of Moberly, Missouri

(This form documents the destruction of Employee Benefit Records GS 032 in accordance with the State of Missouri Records Retention Schedule). Minimum Retention: Retain other records 3 years after employee separation or eligibility expired. Approval Date: August 19, 2003; Revised Aug 28, 2012

<u>Description</u>	<u>Date Range</u>	<u># of Apps.</u>
<u>Selection of Insurance</u>	2016-2019	28

Please see the following attachment for description detail.

Jackie Robinson, Administrative Assistant

Date of destruction

12-13-2022

GS 028

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Time and Attendance Records

Time sheets, Time Cards, Attendance reports, Absence reports, Sign in/Sign out cards, Work Assignment Schedule, Work Schedule, Work Assignment File

Records documenting hours worked and leave hours accrued or taken by employees on a daily, weekly, or monthly basis. Also documents hours of court ordered community service completed by non-employees.

May include: name, social security number, hours worked, type and number of leave hours taken or accrued, total hours, dates, signatures and related data.

3 years plus completion of audit

Destroy securely

See also: Leave Requests

August 19, 2003

GS 029

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Leave Requests

Leave Applications

Records documenting an employee's request for sick, vacation, compensatory, or other leave time.

May include: employee's name, department, date, type of leave requested, leave dates, hours, related information, signature of individual authorizing leave and approval date.

3 years plus completion of audit

Destroy securely

See also: Time and Attendance Records

August 19, 2003

GS 030

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Equal Employment Opportunity (EEO) Records

Affirmative Action Records

Records documenting the adoption, administration and compliance with US Equal Employment Opportunity Commission regulations.

Records may include: policies, plans, procedures, work place analyses, EEO-4 reports and related records and complaint records (which may include reports, exhibits, withdrawal notices, copies of decision, hearing and meeting records, and related documentation and correspondence).

Plans, policies and updates: Permanent; Complaint records: 3 years after final decision;

Other records: 3 years

Destroy securely

August 19, 2003

GS 031

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Employment Eligibility Verification Forms

I-9 Forms

Documents the filing of US Immigration and Naturalization Service form I-9, which verifies that an applicant or employee is eligible to work in the United States.

3 years from date of hire, or 1 year after date of separation, whichever is later

Destroy securely

This form is not part of the Employee Personnel Record and should be filed separately.

August 19, 2003; Revised August 24, 2017

GS 032

Also Called:

Function:

Content:

Minimum Retention:

Disposition:

Note:

Approval Date:

Employee Benefit Records

County Employee Retirement Fund (CERF) Records; LAGERS; Supplemental Insurance

Documents an individual employee's benefit information such as selection of insurance plans, retirement, pension and disability plans, deferred compensation plans, and other benefit information.

Records may include but are not limited to: plan selection and application forms, enrollment records, contribution and deduction summaries, personal data records, authorizations, beneficiary information, year-end leave balance reports, and related documentation.

Retain year-end leave balance reports and a copy of retirement enrollment records 75 years after date of hire. Retain other records 3 years after employee separation or eligibility expired.

Destroy securely

August 19, 2003; Revised August 28, 2012

City of Moberly City Council Agenda Summary

Agenda Number: _____
Department: Police
Date: January 3, 2023

Agenda Item: A Resolution Repealing Resolution R826 And Adopting New Hiring And Retention Policies For The Moberly Police Department.

Summary: Resolution R826 dated August 5, 2019, established the Moberly Housing Assistance Program for commissioned police officers and communication officers to receive up to 300.00 dollars for housing/utility assistance to help retain and recruit both officers and dispatchers to the Moberly Police Department. Competition for police and dispatch employees have increased substantially, both from other agencies and private sector employers. The current resolution does not provide for new officers or dispatchers that reside in Randolph County but outside the city limits of Moberly to receive the housing assistance. Request Resolution R826 be repealed, and new hiring and retention policies be adopted to allow these employees to become eligible to receive the monthly housing assistance of 250.00 dollars beginning January 1, 2023 and increase the housing/utility assistance for Commissioned Officers residing within the city limits of Moberly from 300.00 to 450.00 dollars beginning January 1, 2023. Commissioned Officers and Communications Officers living in Randolph County but outside the city limits of Moberly are eligible for \$300.00 beginning January 1, 2023. Newly hired Commissioned Police Offices are eligible for academy tuition reimbursement upon accepting and executing a Police Officer letter of agreement.

Recommended Action: Approve this resolution

Fund Name: General Fund

Account Number: 100.007.5108 and 400.000.5108

Available Budget \$: \$79,200.00 and \$16,800.00

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input checked="" type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M___ S___ Jeffrey	___	___
<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Proposed Resolution	Council Member		
<input type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	M___ S___ Brubaker	___	___
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M___ S___ Kimmons	___	___
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M___ S___ Lucas	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M___ S___ Kyser	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice			
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other_____		Passed	Failed

BILL NO. _____

RESOLUTION NO. _____

A RESOLUTION REPEALING RESOLUTION R826 AND ADOPTING NEW HIRING AND RETENTION POLICIES FOR THE MOBERLY POLICE DEPARTMENT.

WHEREAS, the City Council believes that in order to retain and recruit police officers and communications officers to the city police department steps must be taken in addition to offering existing pay and benefits; and

WHEREAS, the City Council passed Resolution No. R-826 on August 5, 2019, authorizing the Housing Assistance Program which included a housing stipend and utility stipend for certain qualified Commissioned Police Officers (“CPOs”) and Civilian Communications Officers (“CCOs”); and

WHEREAS, the City Council desires to change the Housing Assistance Program for CPOs and CCOs and provide for tuition reimbursement for newly hired police cadets as follows:

HOUSING AND UTILITY ASSISTANCE FOR COMMISSIONED POLICE OFFICERS AND CIVILIAN COMMUNICATIONS OFFICERS

Eligible Employees

- CPOs who reside in Moberly, Missouri will receive a housing and utility assistance stipend of \$450.00 per month beginning January 1, 2023.
- CPOs who reside in Randolph County, Missouri and all CCOs will receive a housing and utility assistance stipend of \$300 per month beginning January 1, 2023.

Tuition Reimbursement

Newly hired CPOs are eligible for academy tuition reimbursement upon accepting and executing a Letter of Agreement (attached) which set forth the terms of the reimbursement policy.

Payment of Stipend

Monthly stipend payments shall be included in the employee’s paycheck on the second pay period of each month. The stipend payment shall be treated as income. Employees shall notify the Chief of Police within thirty (30) days if they no longer qualify for a stipend payment.

NOW, THEREFORE, the Moberly, Missouri, City Council hereby repeals Resolution R826 and approves the revised Housing and Utility Assistance program tuition reimbursement program as outlined herein and authorizes the City Manager to begin immediate implementation of said program. In addition, the City Council directs that the Housing Assistance program

approved herein be included in the City of Moberly Personnel Policies and Procedures Manual, 2019 Revision.

RESOLVED this 3rd day of January, 2022, by the Council of the City of Moberly, Missouri.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk



Letter of Agreement (Police Officer)

This letter serves as an agreement between you and the Moberly Police Department for your employment. It is understood that employment is based upon successful graduation from a Missouri POST approved 600 hour or greater Basic Law Enforcement Training Program and passage of the Missouri POST test. You also understand that a one-year introductory period must be successfully completed after graduation from the Basic Law Enforcement Program to maintain employment with this agency.

In consideration of your employment, the City of Moberly agrees to furnish you with field training (16 to 20 weeks), duty equipment and uniforms. Costs associated with your Basic Law Enforcement Training will be reimbursed to you by the Moberly Police Department. This shall include costs associated with your tuition, uniforms, ammunition, and any miscellaneous expenses as deemed necessary and approved by the Moberly Police Department. You must submit paid invoices or bills for your academy expenses before any reimbursement is made.

In consideration of said training, you hereby agree that in the event you voluntarily resign or you are dismissed for good cause from service of the Moberly Police Department prior to the expiration of a 36 month period from your date of hire, _____, you will reimburse the Moberly Police Department for the costs associated of said training (not including salary) upon termination of employment. (Police Early Separation Form) The repayment amount, if applicable, of the associated training costs will be determined on a prorated monthly basis with the employee responsible for only the remaining portion of the 36-month period which began after the date of hire. I hereby consent to withholding from any pay or salary owed to me any and all reimbursement owed to the City of Moberly under this agreement.

By signing below, you agree to abide by the terms of this agreement and to be bound by this agreement which I have signed below on behalf of the City of Moberly, thereby binding the City to this agreement.

Chief of Police

Date



Conditional Employee (Printed)

Conditional Employee (Signature)

Date

Moberly Police Department Early Separation Repayment Agreement

Employee Name:

Per the Letter of Agreement, early separation requires repayment of training, uniform, and equipment expenses associated with your Basic Law Enforcement Training and your field training. Repayment costs are calculated on a prorated monthly basis, with you being responsible for the remaining portion of the 36-month period, which began on the date of hire.

Cost of Tuition:

Cost of Equipment/Training:

Total Reimbursable Cost:

Divided by 36 mos- Monthly Rate=

Date of Hire:

Date of Separation:

Number of months completed of 36 required:

Number of months remaining:

Number of months remaining x monthly rate= **Total Due**

This amount is due in full no later than 30 days after your date of separation.

That date will be _____.

I understand and agree to the terms of this repayment agreement.

Signature: _____

Date: _____

Witnessed by: _____

Date: _____

City of Moberly City Council Agenda Summary

Agenda Number: _____
 Department: City Clerk
 Date: January 3, 2023

#9.

Agenda Item: A Resolution Appropriating Money Out Of The Treasury Of The City Of Moberly, Missouri.

Summary: Through the course of regular City operations, debts to various vendors and agencies are incurred. The majority are charged to the City through invoices, other debts are incurred through contractual arrangements for services, financing of purchases, and long-term debt. This resolution approves payment of two types of items; (1) those with due dates within the next two weeks, and (2) for payments that have been made for items with due dates that occurred since the previous appropriation.

Recommended Action: Approve this resolution.

Fund Name: N/A

Account Number: N/A

Available Budget : N/A

ATTACHMENTS:		Roll Call	Aye	Nay
<input type="checkbox"/> Memo	<input type="checkbox"/> Council Minutes	Mayor		
<input type="checkbox"/> Staff Report	<input type="checkbox"/> Proposed Ordinance	M___ S___ Jeffrey	___	___
<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Proposed Resolution	Council Member		
<input type="checkbox"/> Bid Tabulation	<input type="checkbox"/> Attorney's Report	M___ S___ Brubaker	___	___
<input type="checkbox"/> P/C Recommendation	<input type="checkbox"/> Petition	M___ S___ Kimmons	___	___
<input type="checkbox"/> P/C Minutes	<input type="checkbox"/> Contract	M___ S___ Kyser	___	___
<input type="checkbox"/> Application	<input type="checkbox"/> Budget Amendment	M___ S___ Lucas	___	___
<input type="checkbox"/> Citizen	<input type="checkbox"/> Legal Notice			
<input type="checkbox"/> Consultant Report	<input type="checkbox"/> Other _____		Passed	Failed

BILL NO. _____

RESOLUTION NO. _____

A RESOLUTION APPROPRIATING MONEY OUT OF THE TREASURY OF THE CITY OF MOBERLY, MISSOURI IN THE AMOUNT OF \$486,831.09.

WHEREAS, the funds are to be disbursed as follows.

SECTION 1: There is hereby appropriated out of the **General Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$54,700.92.**

SECTION 2: There is hereby appropriated out of the **Payroll Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$44,148.45.**

SECTION 3: There is hereby appropriated out of the **Solid Waste Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$140.13.**

SECTION 4: There is hereby appropriated out of the **Heritage Hills Golf Course Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$1,901.51.**

SECTION 5: There is hereby appropriated out of the **Parks and Recreation Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$86,098.35.**

SECTION 6: There is hereby appropriated out of the **Airport Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$8,073.67.**

SECTION 7: There is hereby appropriated out of the **Utilities Collection Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$4,264.91.**

SECTION 8: There is hereby appropriated out of the **Utilities OP & Maintenance Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$171,355.65.**

SECTION 9: There is hereby appropriated out of the **2004B SRF Bonds Debt Service Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$38,403.29.**

SECTION 10: There is hereby appropriated out of the **2006A SRF Bonds Debt Service Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$27,980.22.**

SECTION 11: There is hereby appropriated out of the **2004C Bonds Debt Service Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$26,458.37.**

SECTION 12: There is hereby appropriated out of the **Emergency Telephone Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$4,047.52.**

SECTION 13: There is hereby appropriated out of the **Downtown CID Sales Tax Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$6,135.75.**

SECTION 14: There is hereby appropriated out of the **Downtown CID Property Tax Fund** of the Treasury of the City of Moberly, Missouri to pay expenses due January 3, 2023, in the amount of **\$13,122.35.**

NOW, THEREFORE, the Moberly City Council authorizes these expenditures.

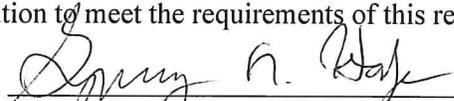
RESOLVED this 3rd day of January 2023, by the Council of the City of Moberly, Missouri.

Presiding Officer at Meeting

ATTEST:

Shannon Hance, MRCC, City Clerk

I hereby certify that there is sufficient money standing to the credit of the City of Moberly, Missouri, unappropriated in the several funds covered by this resolution to meet the requirements of this resolution.



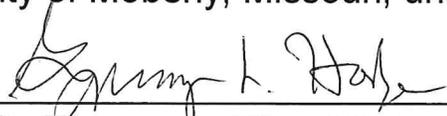
City Treasurer, City of Moberly, Missouri

EXPENSES PAID DECEMBER 20, 2022 - DECEMBER 30, 2022 FOR THE FOLLOWING FUNDS ARE TO BE INCLUDED WITH THE JANUARY 3, 2023 APPROPRIATION RESOLUTION TOTAL.

General Fund	\$	54,700.92
Payroll Fund	\$	44,148.45
Solid Waste Fund	\$	140.13
Heritage Hills Golf Course Fund	\$	1,901.51
Parks and Recreation Fund	\$	86,098.35
Airport Fund	\$	8,073.67
Utilities Collection Fund	\$	4,264.91
Utilities OP & Maintenance Fund	\$	171,355.65
2004B SRF Bonds Debt Service Fund	\$	38,403.29
2006A SRF Bonds Debt Service Fund	\$	27,980.22
2004C Bonds Debt Service Fund	\$	26,458.37
Emergency Telephone Fund	\$	4,047.52
Downtown CID Sales Tax Fund	\$	6,135.75
Downtown CID Property Tax Fund	\$	13,122.35

Total **\$ 486,831.09**

I hereby certify that there is sufficient money standing to the credit of the City of Moberly, Missouri, unappropriated to cover the above funds.



City Treasurer, City of Moberly, Missouri

12/29/2022
Date

Report Criteria:
Report type: Summary
Check.Type = {<>} "Adjustment"

Check Number	Check Issue Date	Vendor Number	Payee	Amount
92046	12/22/2022	10000	2RY ENTERPRISE LLC	150.00
92047	12/22/2022	93985	AERZEN USA CORP	10,078.67
92048	12/22/2022	10026	ALTORFER INC	265.63
92049	12/22/2022	10028	AMEREN MISSOURI	.00 V
92050	12/22/2022	10036	ARISTA INFORMATION SYSTEMS INC	3,740.98
92051	12/22/2022	10044	AT&T 5001	3,965.27
92052	12/22/2022	10051	AUTOZONE INC	6.00
92053	12/22/2022	10069	BENN, RYAN D	125.00
92054	12/22/2022	10659	BLEIGH CONSTRUCTION COMPANY	62,556.99
92055	12/22/2022	94468	BOTKINS TRUCKING LLC	381.80
92056	12/22/2022	10087	BRENDLINGER ENTERPRISES INC	362.50
92057	12/22/2022	10088	BRENNTAG MID SOUTH INC	50,511.30
92058	12/22/2022	10095	BUTLER SUPPLY INC	16.77
92059	12/22/2022	10125	CONTROLLED AIRE LLC	100.00
92060	12/22/2022	10127	CORE & MAIN LP	138.30
92061	12/22/2022	95132	CROSS, SHERRY	200.00
92062	12/22/2022	10134	CROWN POWER & EQUIPMENT	145.74
92063	12/22/2022	10138	CUNNINGHAM VOGEL & ROST PC	5,310.00
92064	12/22/2022	10144	DASH MEDICAL GLOVES INC	237.80
92065	12/22/2022	95287	DEPARTMENT OF NATURAL RESOURCE	300.00
92066	12/22/2022	10657	DLM SERVICES	200.00
92067	12/22/2022	10155	DMC CONCRETE CONSTRUCTION	4,740.00
92068	12/22/2022	10658	DODD STEPHANIE	200.00
92069	12/22/2022	10177	FEDERAL EXPRESS	181.29
92070	12/22/2022	10179	FEHLING SMALL ENGINE LLC	80.00
92071	12/22/2022	10194	FUSION TECHNOLOGY LLC	1,574.57
92072	12/22/2022	10240	HUNTSVILLE MACHINE LLC	1,025.44
92073	12/22/2022	97068	LITTLE DIXIE REG LIBRARIES	200.00
92074	12/22/2022	10316	MFA OIL COMPANY	6,667.42
92075	12/22/2022	10317	MFA PROPANE	964.12
92076	12/22/2022	97548	MIRACLE RECREATION EQUIPMENT	264.00
92077	12/22/2022	10330	MISSOURI DEPARTMENT OF CORRECTIONS	712.50
92078	12/22/2022	10333	MISSOURI DEPARTMENT OF REVENUE	4,264.91
92079	12/22/2022	10397	PERSONNEL EVALUATION INC	125.00
92080	12/22/2022	10398	PEST PRO SOLUTIONS INC	35.00
92081	12/22/2022	10416	R P LUMBER COMPANY INC	3,352.17
92082	12/22/2022	10423	RANDOLPH COUNTY HISTORICAL SOCIETY	4,241.84
92083	12/22/2022	10426	REBARCO LLC	1,275.00
92084	12/22/2022	10427	RECORDS MANAGEMENT SOLUTIONS	1,030.00
92085	12/22/2022	98361	REDEEMER, CHURCH	200.00
92086	12/22/2022	10445	SAFETY FIRE PRODUCTS LLC	32.50
92087	12/22/2022	10446	SAFETY-KLEEN CORPORATION	119.88
92088	12/22/2022	98867	SI PRECAST	1,195.00
92089	12/22/2022	10525	UNITED WAY	976.67
92090	12/22/2022	10531	UTILITY SERVICE CO INC	21,605.70
92091	12/22/2022	10569	WIRELESS USA	607.35
92092	12/22/2022	10573	WOOGEDY LLC	1,472.90
92093	12/22/2022	10578	ZAMKUS AND ASSOCIATES LLC	1,000.00
92094	12/22/2022	10579	ZERO9 SOLUTIONS	42.50
92095	12/30/2022	10013	ABAN PEST CONTROL INC	215.00
92096	12/30/2022	10027	AMAZON CAPITAL SERVICES	588.81
92097	12/30/2022	10661	ARCTURIS	8,865.00
92098	12/30/2022	10053	AZAR PRINTING INC	2,540.00

Check Number	Check Issue Date	Vendor Number	Payee	Amount
92099	12/30/2022	10066	BARTLETT & WEST	7,748.55
92100	12/30/2022	94377	BLACK MARKET BARBECUE	194.00
92101	12/30/2022	10087	BRENDLINGER ENTERPRISES INC	164.00
92102	12/30/2022	10105	CASON BUILDING MAINTENANCE INC	2,463.70
92103	12/30/2022	10144	DASH MEDICAL GLOVES INC	285.36
92104	12/30/2022	10176	FASTENAL COMPANY	372.42
92105	12/30/2022	95783	FRATERNAL ORDER OF EAGLES	402.00
92106	12/30/2022	10197	GALLS LLC	168.47
92107	12/30/2022	10248	INLAND TRUCK PARTS	61.87
92108	12/30/2022	10660	MISSOURI DEPT. OF CONSERVATION	1,355.00
92109	12/30/2022	10339	MISSOURI PARK AND RECREATION ASOCIATION	2,204.00
92110	12/30/2022	10357	MOBERLY AREA CHAMBER OF COMMERCE	5,787.75
92111	12/30/2022	10410	PRO PUMPING & HYDROJETTING LLC	4,181.00
92112	12/30/2022	10426	REBARCO LLC	216.00
92113	12/30/2022	98514	ROAD RUNNER LOW VOLTAGE	152.50
92114	12/30/2022	10459	SCHULTE SUPPLY INC	52,748.00
92115	12/30/2022	10467	SESAC	553.00
92116	12/30/2022	10485	STAPLES	1,462.56
92117	12/30/2022	10492	SURVEYING & MAPPING LLC	1,260.00
92118	12/30/2022	10529	USA BLUE BOOK	1,933.10
92119	12/30/2022	99729	WEHMEYER, ALLEN	150.00
92120	12/30/2022	99730	WEHMEYER, LISA	150.00
92121	12/30/2022	10573	WOOGEDY LLC	85.00
12222022	12/21/2022	10060	BANKCARD SERVICES	12,997.14 M
20221221	12/21/2022	10517	UMB BANK	92,841.88 M
20221222	12/21/2022	10028	AMEREN MISSOURI	44,534.69 M
110120225	12/29/2022	10336	MISSOURI LAGERS	43,171.78
Grand Totals:				<u>486,831.09</u>

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100.000.1600	1,168.24	.00	1,168.24
100.000.1601	1,077.66	.00	1,077.66
100.000.2000	16,880.92	71,581.84-	54,700.92-
100.000.2305	671.41	.00	671.41
100.001.5200	9.27	.00	9.27
100.001.5203	21.22	.00	21.22
100.001.5402	289.00	.00	289.00
100.001.5403	14.99	.00	14.99
100.002.5406	1,030.00	.00	1,030.00
100.003.5403	29.98	.00	29.98
100.003.5406	1,000.00	.00	1,000.00
100.004.5700	5,310.00	.00	5,310.00
100.005.5200	38.11	.00	38.11
100.005.5206	60.00	.00	60.00
100.005.5211	.99	.00	.99
100.005.5403	19.99	.00	19.99
100.005.5406	7,748.55	.00	7,748.55
100.005.5418	133.42	.00	133.42
100.005.5807	323.63	.00	323.63
100.006.5200	42.36	.00	42.36
100.006.5218	2,075.95	.00	2,075.95

GL Account	Debit	Credit	Proof
100.007.5107	210.97	.00	210.97
100.007.5200	799.71	99.07-	700.64
100.007.5206	422.80	.00	422.80
100.007.5208	809.59	.00	809.59
100.007.5209	1,856.06	928.03-	928.03
100.007.5217	285.36	.00	285.36
100.007.5300	152.50	.00	152.50
100.007.5307	517.85	.00	517.85
100.007.5308	266.00	.00	266.00
100.007.5311	50.00	.00	50.00
100.007.5402	449.00	.00	449.00
100.007.5403	.00	273.36-	273.36-
100.007.5404	175.00	.00	175.00
100.007.5406	35.00	.00	35.00
100.007.5806	84.99	.00	84.99
100.008.5201	62.21	.00	62.21
100.008.5203	181.29	.00	181.29
100.008.5205	763.62	.00	763.62
100.008.5209	2,472.16	1,236.08-	1,236.08
100.008.5300	32.50	.00	32.50
100.008.5307	89.50	.00	89.50
100.008.5402	300.00	.00	300.00
100.008.5403	359.97	.00	359.97
100.008.5406	75.00	.00	75.00
100.008.5806	236.99	.00	236.99
100.008.5807	3,360.17	.00	3,360.17
100.009.5200	244.14	.00	244.14
100.009.5205	185.44	.00	185.44
100.009.5306	83.89	.00	83.89
100.009.5309	61.87	.00	61.87
100.009.5310	265.63	.00	265.63
100.009.5311	1,124.33	.00	1,124.33
100.009.5406	391.25	.00	391.25
100.010.5209	126.58	63.29-	63.29
100.010.5300	763.60	.00	763.60
100.010.5406	356.25	.00	356.25
100.011.5209	845.54	422.77-	422.77
100.011.5300	125.00	.00	125.00
100.011.5311	315.82	.00	315.82
100.011.5406	2,323.70	.00	2,323.70
100.012.5209	102.52	51.26-	51.26
100.013.5209	848.76	424.38-	424.38
100.013.5210	26,137.00	13,068.50-	13,068.50
100.013.5403	1,210.16	.00	1,210.16
100.013.5806	153.99	.00	153.99
100.019.5209	30.44	15.22-	15.22
100.020.5209	597.92	298.96-	298.96
100.020.5406	175.00	.00	175.00
105.000.2000	.00	44,148.45-	44,148.45-
105.000.2603	976.67	.00	976.67
105.000.5102	43,171.78	.00	43,171.78
110.000.2000	33.18	173.31-	140.13-
110.033.5209	66.36	33.18-	33.18
110.033.5806	106.95	.00	106.95
114.000.2000	.00	1,901.51-	1,901.51-
114.000.5200	41.98	.00	41.98
114.000.5305	288.53	.00	288.53

GL Account	Debit	Credit	Proof
114.000.5311	80.00	.00	80.00
114.000.5502	1,491.00	.00	1,491.00
115.000.2000	7,281.03	93,379.38-	86,098.35-
115.000.2200	800.00	.00	800.00
115.040.5200	374.48	.00	374.48
115.040.5204	54.09	.00	54.09
115.040.5206	.00	290.06-	290.06-
115.040.5209	3,781.26	1,890.63-	1,890.63
115.040.5311	17.94	.00	17.94
115.041.5200	330.33	.00	330.33
115.041.5204	482.40	.00	482.40
115.041.5205	1,111.47	.00	1,111.47
115.041.5206	149.97	.00	149.97
115.041.5209	5,063.50	2,531.75-	2,531.75
115.041.5300	47.08	.00	47.08
115.041.5305	381.80	.00	381.80
115.041.5311	1,301.79	.00	1,301.79
115.041.5406	65.00	30.00-	35.00
115.042.5209	978.48	489.24-	489.24
115.043.5214	4,039.89	.44-	4,039.45
115.043.5406	1,555.00	.00	1,555.00
115.044.5200	14.99	.00	14.99
115.044.5204	101.31	.00	101.31
115.044.5209	597.94	298.97-	298.97
115.044.5212	181.33	.00	181.33
115.044.5406	553.00	.00	553.00
115.044.5416	2,204.00	.00	2,204.00
115.048.5205	1,251.15	.00	1,251.15
115.048.5209	3,892.21	1,749.94-	2,142.27
115.048.5300	32.98	.00	32.98
115.048.5311	1,459.00	.00	1,459.00
115.048.5502	62,556.99	.00	62,556.99
120.000.2000	503.70	8,577.37-	8,073.67-
120.000.5200	138.12	.00	138.12
120.000.5209	1,007.40	503.70-	503.70
120.000.5300	863.59	.00	863.59
120.000.5311	1,828.26	.00	1,828.26
120.000.5406	4,740.00	.00	4,740.00
300.000.2000	.00	4,264.91-	4,264.91-
300.000.2100	4,264.91	.00	4,264.91
301.000.2000	20,529.09	191,884.74-	171,355.65-
301.110.5201	26.98	.00	26.98
301.110.5202	2,541.35	.00	2,541.35
301.110.5203	1,199.63	.00	1,199.63
301.110.5404	79.00	.00	79.00
301.110.5807	150.00	.00	150.00
301.110.5810	32.42	.00	32.42
301.112.5200	199.83	.00	199.83
301.112.5206	236.73	.00	236.73
301.112.5209	1,755.02	877.51-	877.51
301.112.5311	9.32	.00	9.32
301.112.5313	218.46	.00	218.46
301.112.5314	80.16	.00	80.16
301.112.5412	52,748.00	.00	52,748.00
301.112.5806	1,260.00	.00	1,260.00
301.113.5205	2,187.50	.00	2,187.50
301.113.5207	50,511.30	.00	50,511.30

GL Account	Debit	Credit	Proof
301.113.5209	10,040.20	5,020.10-	5,020.10
301.113.5216	1,933.10	.00	1,933.10
301.113.5402	300.00	.00	300.00
301.113.5406	21,605.70	.00	21,605.70
301.114.5200	167.33	.00	167.33
301.114.5204	73.50	.00	73.50
301.114.5205	.00	.30-	.30-
301.114.5206	500.00	.00	500.00
301.114.5209	28,903.80	14,451.90-	14,451.90
301.114.5217	202.78	.00	202.78
301.114.5303	10,078.67	.00	10,078.67
301.114.5304	4,181.00	.00	4,181.00
301.114.5406	35.00	.00	35.00
301.115.5209	358.56	179.28-	179.28
301.115.5403	239.88	.00	239.88
301.115.5810	29.52	.00	29.52
377.000.2000	.00	38,403.29-	38,403.29-
377.000.5500	38,403.29	.00	38,403.29
378.000.2000	.00	27,980.22-	27,980.22-
378.000.5500	27,980.22	.00	27,980.22
379.000.2000	.00	26,458.37-	26,458.37-
379.000.5500	26,458.37	.00	26,458.37
400.000.2000	.00	4,047.52-	4,047.52-
400.000.5107	82.25	.00	82.25
400.000.5211	3,965.27	.00	3,965.27
911.000.2000	.00	6,135.75-	6,135.75-
911.000.5212	348.00	.00	348.00
911.000.5406	5,787.75	.00	5,787.75
912.000.2000	.00	13,122.35-	13,122.35-
912.000.5406	8,865.00	.00	8,865.00
912.000.5419	4,241.84	.00	4,241.84
912.000.5502	15.51	.00	15.51
Grand Totals:	577,286.93	577,286.93-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

GL Account	Debit	Credit	Proof
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Report Criteria:
Report type: Summary
Check.Type = {<>} "Adjustment"
