

City of Otterville

Unpaid Bills Detail

As of January 28, 2022

5

Type	Date	Num	Due Date	Aging	Open Balance
Ameren					
Bill	01/28/2022	24030...	02/07/2022		29.42
Bill	01/28/2022	49381...	02/16/2022		12.95
Bill	01/28/2022	67481...	02/16/2022		397.23
Bill	01/28/2022	57481...	02/16/2022		49.84
Bill	01/11/2022	02830...	02/28/2022		813.08
Total Ameren					1,302.52
Brydon, Swearngen & England P.C.					
Bill	01/11/2022	255977	02/07/2022		150.00
Total Brydon, Swearngen & England P.C.					150.00
Co Mo Connect					
Bill	01/27/2022	90883...	02/10/2022		116.75
Total Co Mo Connect					116.75
Engineering Surveys and Services					
Bill	01/12/2022	ESS0...	02/11/2022		223.00
Total Engineering Surveys and Services					223.00
GFL Environmental					
Bill	01/16/2022	AQ17...	02/15/2022		3,594.32
Total GFL Environmental					3,594.32
Lauber Municipal Law, LLC					
Bill	01/19/2022	1124.00	02/15/2022		1,595.00
Total Lauber Municipal Law, LLC					1,595.00
Liberty Utilities					
Bill	01/19/2022	46930...	02/02/2022		95.97
Bill	01/19/2022	46930...	02/02/2022		130.07
Total Liberty Utilities					226.04
Missouri State Auditor					
Bill	01/19/2022	17-97....	02/15/2022		1,200.00
Total Missouri State Auditor					1,200.00
Otterville Community Betterment Society					
Bill	01/19/2022		01/29/2022		4,014.00
Total Otterville Community Betterment Society					4,014.00
Romig Maintenance Inc.					
Bill	01/11/2022	7783	02/05/2022		90.00
Total Romig Maintenance Inc.					90.00
Security Bank Of Kansas City					
Bill	01/19/2022	0-340...	02/24/2022		67,132.50
Total Security Bank Of Kansas City					67,132.50
UMB					
Bill	01/28/2022	4612	02/15/2022		1,543.43
Total UMB					1,543.43
Wisper Internet					
Bill	01/19/2022	70301...	02/15/2022		35.00
Total Wisper Internet					35.00

3:22 PM

01/28/22

City of Otterville
Unpaid Bills Detail
As of January 28, 2022

Type	Date	Num	Due Date	Aging	Open Balance
WK Ford					
Bill	01/11/2022	76078	02/22/2022		142.25
Bill	01/26/2022	76584	02/25/2022		277.81
Total WK Ford					420.06
TOTAL					81,642.62

5a

SECURITY BANK OF KANSAS CITY

CORPORATE TRUST DIVISION

dlake@ottervillemo.gov

1/20/2022

City of Otterville, MO
Attn: Debbie Lake
203 BB Highway, PO Box 58
Otterville, MO 65348

Lisa Shatto
Security Bank of K.C.
P.O. Box 171297
Kansas City, KS 66117

913-621-8478

DEBT SERVICE BILLING

BOND PAYMENT DATE: 3/1/2022

PAYMENT DUE DATE: 2/24/2022 Payments are due 5 days prior to bond payment date

Trust Number 0-3400-10 City of Otterville, Mo General Obligation Street Bonds Series 2018

Interest amount due:	\$	6,920.00
Principal amount due:	\$	60,000.00
Trustee/Paying Agent fees:	\$	212.50
Less: Funds on hand:	\$	
TOTAL AMOUNT DUE:	\$	67,132.50

Wire transfer instructions:

Security Bank of Kansas City
ABA #101-000-925
Account #11-000-999-101-8
Further Credit Trust #: 0-3400-10
Attn: Lisa Shatto

Payments made by check should be mailed to the above-address so that we receive the payment a minimum of five business days prior to the payment due date.

3:23 PM
01/28/22

City of Otterville Check Detail

December 27, 2021 through January 28, 2022

6

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	ach	12/28/2021	David Reine		General Checking		-2,000.00
Bill	January	12/28/2021			Salary	-1,500.00	1,500.00
					Salary	-500.00	500.00
TOTAL						-2,000.00	2,000.00
Bill Pmt -Check	ach	01/06/2022	IRS		General Checking		-313.00
Bill	43-098...	12/13/2021			Payroll Tax	-313.00	313.00
TOTAL						-313.00	313.00
Liability Check	ACH	01/12/2022	US Treasury		General Checking		-2,711.22
					Federal Withholding	-905.00	905.00
					Social Security	-731.93	731.93
					Social Security	-731.93	731.93
					Medicare Tax	-171.18	171.18
					Medicare Tax	-171.18	171.18
TOTAL						-2,711.22	2,711.22
Liability Check	ACH	01/25/2022	MO Division of Secu...		General Checking		-188.51
					Payroll Tax	-0.01	0.01
					SUTA	-188.50	188.50
TOTAL						-188.51	188.51
Liability Check	ACH	01/25/2022	MO DEPT OF REVEN...		General Checking		-678.50
					Payroll Tax	-0.50	0.50
					State Withholding	-678.00	678.00
TOTAL						-678.50	678.50
Check	3	12/30/2021	Ryan Tate		Cash Drawer		-8.03
					Misc	-8.03	8.03
TOTAL						-8.03	8.03
Check	97	12/30/2021	City of Otterville		Meter Deposit		-191.97
					Sewer/Water Meter D...	-191.97	191.97
TOTAL						-191.97	191.97
Check	98	12/30/2021	City of Otterville		Meter Deposit		-8.03
					Sewer/Water Meter D...	-8.03	8.03
TOTAL						-8.03	8.03
Paycheck	5460	12/29/2021	David John Schmidt		General Checking		-862.97
					Salary	-1,020.00	1,020.00
					Federal Withholding	57.00	-57.00
					Payroll Tax	-63.24	63.24
					Social Security	63.24	-63.24
					Social Security	63.24	-63.24
					Payroll Tax	-14.79	14.79
					Medicare Tax	14.79	-14.79
					Medicare Tax	14.79	-14.79
					State Withholding	22.00	-22.00
TOTAL						-862.97	862.97

City of Otterville

Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	5461	12/29/2021	Larry Matt Castle		General Checking		-55.41
				Salary		-60.00	60.00
				Payroll Tax		-3.72	3.72
				Social Security		3.72	-3.72
				Social Security		3.72	-3.72
				Payroll Tax		-0.87	0.87
				Medicare Tax		0.87	-0.87
				Medicare Tax		0.87	-0.87
				Payroll Expenses		-0.36	0.36
				Payroll Liabilities		0.36	-0.36
				Payroll Tax		-1.37	1.37
				SUTA		1.37	-1.37
TOTAL						-55.41	55.41
Paycheck	5462	12/29/2021	Micheal J Goyette		General Checking		-1,237.72
				Salary		-242.25	242.25
				Salary		-945.25	945.25
				Salary		-180.50	180.50
				Payroll Expenses		-152.00	152.00
				Federal Withholding		117.00	-117.00
				Payroll Tax		-24.44	24.44
				Payroll Tax		-58.61	58.61
				Payroll Tax		-11.19	11.19
				Social Security		94.24	-94.24
				Social Security		94.24	-94.24
				Payroll Tax		-5.71	5.71
				Payroll Tax		-13.71	13.71
				Payroll Tax		-2.62	2.62
				Medicare Tax		22.04	-22.04
				Medicare Tax		22.04	-22.04
				Payroll Expenses		-1.41	1.41
				Payroll Expenses		-3.37	3.37
				Payroll Expenses		-0.64	0.64
				Payroll Liabilities		5.42	-5.42
				State Withholding		49.00	-49.00
				Payroll Tax		-9.02	9.02
				Payroll Tax		-21.62	21.62
				Payroll Tax		-4.13	4.13
				SUTA		34.77	-34.77
TOTAL						-1,237.72	1,237.72
Paycheck	5463	12/29/2021	Valarie D Main		General Checking		-1,197.72
				Salary		-456.00	456.00
				Salary		-456.00	456.00
				Salary		-456.00	456.00
				Payroll Expenses		-152.00	152.00
				Federal Withholding		157.00	-157.00
				Payroll Tax		-37.70	37.70
				Payroll Tax		-28.27	28.27
				Payroll Tax		-28.27	28.27
				Social Security		94.24	-94.24
				Social Security		94.24	-94.24
				Payroll Tax		-8.82	8.82
				Payroll Tax		-6.61	6.61
				Payroll Tax		-6.61	6.61
				Medicare Tax		22.04	-22.04
				Medicare Tax		22.04	-22.04
				State Withholding		49.00	-49.00
TOTAL						-1,197.72	1,197.72

City of Otterville Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	5464	01/04/2022	Ag Coop Services Inc		General Checking		-421.12
Bill	6503121	12/30/2021		Fuel		-38.00	38.00
				Fuel		-22.33	22.33
				Fuel		-22.33	22.33
				Fuel		-22.34	22.34
				Fuel		-32.24	32.24
				Fuel		-38.01	38.01
				Fuel		-12.43	12.43
				Repairs & Maint		-63.92	63.92
				Fuel		-37.00	37.00
				Repairs & Maint		-12.68	12.68
				Fuel		-42.00	42.00
				Fuel		-4.38	4.38
				Repairs & Maint		-35.18	35.18
				Repairs & Maint		-1.39	1.39
				Repairs & Maint		-2.89	2.89
				Fuel		-34.00	34.00
TOTAL						-421.12	421.12
Bill Pmt -Check	5465	01/04/2022	Ameren		General Checking		-2,039.52
Bill	028308...	12/06/2021		Utilities		-814.19	814.19
Bill	240304...	12/28/2021		Utilities		-13.69	13.69
				Utilities		-13.70	13.70
Bill	388306...	12/28/2021		Utilities		-783.73	783.73
Bill	674811...	12/29/2021		Utilities		-366.81	366.81
Bill	574811...	12/29/2021		Utilities		-11.30	11.30
				Utilities		-11.30	11.30
				Utilities		-11.31	11.31
Bill	493811...	12/29/2021		Utilities		-13.49	13.49
TOTAL						-2,039.52	2,039.52
Bill Pmt -Check	5466	01/04/2022	Boonville Daily News		General Checking		-37.50
Bill	200275...	12/09/2021		Advertising/Publication		-12.50	12.50
				Advertising/Publication		-12.50	12.50
				Advertising/Publication		-12.50	12.50
TOTAL						-37.50	37.50
Bill Pmt -Check	5467	01/04/2022	Co Mo Connect		General Checking		-116.75
Bill	908830...	12/28/2021		Utilities		-38.25	38.25
				Utilities		-39.25	39.25
				Utilities		-39.25	39.25
TOTAL						-116.75	116.75
Bill Pmt -Check	5468	01/04/2022	Engineering Surveys...		General Checking		-550.00
Bill	ESS09...	12/06/2021		Testing		-261.00	261.00
Bill	ESS09...	12/29/2021		Testing		-289.00	289.00
TOTAL						-550.00	550.00
Bill Pmt -Check	5469	01/04/2022	GFL Environmental		General Checking		-3,014.84
Bill	AQ176...	12/22/2021		Trash Services		-3,014.84	3,014.84
TOTAL						-3,014.84	3,014.84
Bill Pmt -Check	5470	01/04/2022	Jim's Tire Service		General Checking		-165.50
Bill	1-941	12/06/2021		Repairs & Maint		-55.16	55.16
				Repairs & Maint		-55.17	55.17
				Repairs & Maint		-55.17	55.17
TOTAL						-165.50	165.50

City of Otterville Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	5471	01/04/2022	Lauber Municipal La...		General Checking		-602.50
Bill	1124.00	01/03/2022			Legal Fees	-200.83	200.83
					Legal Fees	-200.84	200.84
					Legal Fees	-200.83	200.83
TOTAL						-602.50	602.50
Bill Pmt -Check	5472	01/04/2022	Liberty Utilities		General Checking		-83.65
Bill	469306...	12/16/2021			Utilities	-22.02	22.02
					Utilities	-22.02	22.02
Bill	469306...	12/16/2021			Utilities	-13.20	13.20
					Utilities	-13.20	13.20
					Utilities	-13.21	13.21
TOTAL						-83.65	83.65
Bill Pmt -Check	5473	01/04/2022	MFA		General Checking		-730.27
Bill	673621...	12/16/2021			Fuel	-243.42	243.42
					Fuel	-243.42	243.42
					Fuel	-243.43	243.43
TOTAL						-730.27	730.27
Bill Pmt -Check	5474	01/04/2022	Missouri Municipa... L...		General Checking		-450.00
Bill	105109...	12/30/2021			Dues and Fees	-150.00	150.00
					Dues and Fees	-150.00	150.00
					Dues and Fees	-150.00	150.00
TOTAL						-450.00	450.00
Bill Pmt -Check	5475	01/04/2022	Missouri One Call		General Checking		-25.00
Bill	161401	01/03/2022			Repairs & Maint	-12.50	12.50
					Repairs & Maint	-12.50	12.50
TOTAL						-25.00	25.00
Bill Pmt -Check	5476	01/04/2022	Missouri State Auditor		General Checking		-1,200.00
Bill	17-97.00	12/13/2021			Audit Payment	-1,200.00	1,200.00
TOTAL						-1,200.00	1,200.00
Bill Pmt -Check	5477	01/04/2022	MRWA		General Checking		-240.00
Bill	402724	12/09/2021			Memberships	-80.00	80.00
					Memberships	-80.00	80.00
					Memberships	-80.00	80.00
TOTAL						-240.00	240.00
Bill Pmt -Check	5478	01/04/2022	Oreilly		General Checking		-59.41
Bill	0114-4...	12/08/2021			Repairs & Maint	-59.41	59.41
TOTAL						-59.41	59.41

City of Otterville

Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	5479	01/04/2022	UMB		General Checking		-888.50
Bill	4621	12/29/2021			Repairs & Maint	-404.69	404.69
					Computer Software & ...	-2.80	2.80
					Computer Software & ...	-2.80	2.80
					Computer Software & ...	-2.80	2.80
					Computer Software & ...	-2.00	2.00
					Computer Software & ...	-2.00	2.00
					Computer Software & ...	-2.00	2.00
					Office Supplies	-36.48	36.48
					Repairs & Maint	-127.01	127.01
					Repairs & Maint	-23.99	23.99
					Repairs & Maint	-83.88	83.88
					Postage	-58.00	58.00
					Postage	-58.00	58.00
					Postage	-58.00	58.00
					Repairs & Maint	-18.64	18.64
					Office Supplies	-5.41	5.41
TOTAL						-888.50	888.50
Bill Pmt -Check	5480	01/04/2022	USA BlueBook		General Checking		-662.67
Bill	955192	12/08/2021			Repairs & Maint	-166.91	166.91
Bill	955192	12/31/2021			Repairs & Maint	-137.48	137.48
					Repairs & Maint	-117.45	117.45
					Repairs & Maint	-240.83	240.83
TOTAL						-662.67	662.67
Bill Pmt -Check	5481	01/04/2022	Wisper Internet		General Checking		-35.00
Bill	702990...	12/02/2021			Utilities	-35.00	35.00
TOTAL						-35.00	35.00
Paycheck	5482	01/12/2022	David John Schmidt		General Checking		-611.83
					Salary	-688.50	688.50
					Federal Withholding	19.00	-19.00
					Payroll Tax	-42.69	42.69
					Social Security	42.69	-42.69
					Social Security	42.69	-42.69
					Payroll Tax	-9.98	9.98
					Medicare Tax	9.98	-9.98
					Medicare Tax	9.98	-9.98
					Payroll Expenses	-4.13	4.13
					Payroll Liabilities	4.13	-4.13
					State Withholding	5.00	-5.00
					Payroll Tax	-15.75	15.75
					SUTA	15.75	-15.75
TOTAL						-611.83	611.83
Paycheck	5483	01/12/2022	Larry Matt Castle		General Checking		-169.70
					Salary	-183.75	183.75
					Payroll Tax	-11.39	11.39
					Social Security	11.39	-11.39
					Social Security	11.39	-11.39
					Payroll Tax	-2.66	2.66
					Medicare Tax	2.66	-2.66
					Medicare Tax	2.66	-2.66
					Payroll Expenses	-1.10	1.10
					Payroll Liabilities	1.10	-1.10
					Payroll Tax	-4.20	4.20
					SUTA	4.20	-4.20
TOTAL						-169.70	169.70

City of Otterville

Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	5484	01/12/2022	Micheal J Goyette		General Checking		-1,168.99
				Salary		-289.75	289.75
				Salary		-859.75	859.75
				Salary		-123.50	123.50
				Payroll Expenses		-152.00	152.00
				Federal Withholding		103.00	-103.00
				Payroll Tax		-27.39	27.39
				Payroll Tax		-53.30	53.30
				Payroll Tax		-7.66	7.66
				Social Security		88.35	-88.35
				Social Security		88.35	-88.35
				Payroll Tax		-6.41	6.41
				Payroll Tax		-12.46	12.46
				Payroll Tax		-1.79	1.79
				Medicare Tax		20.66	-20.66
				Medicare Tax		20.66	-20.66
				Payroll Expenses		-2.65	2.65
				Payroll Expenses		-5.16	5.16
				Payroll Expenses		-0.74	0.74
				Payroll Liabilities		8.55	-8.55
				State Withholding		44.00	-44.00
				Payroll Tax		-10.10	10.10
				Payroll Tax		-19.67	19.67
				Payroll Tax		-2.83	2.83
				SUTA		32.60	-32.60
TOTAL						-1,168.99	1,168.99
Paycheck	5485	01/12/2022	Valarie D Main		General Checking		-1,200.72
				Salary		-456.00	456.00
				Salary		-456.00	456.00
				Salary		-456.00	456.00
				Payroll Expenses		-152.00	152.00
				Federal Withholding		154.00	-154.00
				Payroll Tax		-37.70	37.70
				Payroll Tax		-28.27	28.27
				Payroll Tax		-28.27	28.27
				Social Security		94.24	-94.24
				Social Security		94.24	-94.24
				Payroll Tax		-8.82	8.82
				Payroll Tax		-6.61	6.61
				Payroll Tax		-6.61	6.61
				Medicare Tax		22.04	-22.04
				Medicare Tax		22.04	-22.04
				State Withholding		49.00	-49.00
				Payroll Tax		-13.92	13.92
				Payroll Tax		-10.43	10.43
				Payroll Tax		-10.43	10.43
				SUTA		34.78	-34.78
TOTAL						-1,200.72	1,200.72
Paycheck	5486	01/26/2022	David John Schmidt		General Checking		-548.25
				Salary		-607.75	607.75
				Federal Withholding		11.00	-11.00
				Payroll Tax		-37.68	37.68
				Social Security		37.68	-37.68
				Social Security		37.68	-37.68
				Payroll Tax		-8.82	8.82
				Medicare Tax		8.82	-8.82
				Medicare Tax		8.82	-8.82
				Payroll Expenses		-3.65	3.65
				Payroll Liabilities		3.65	-3.65
				State Withholding		2.00	-2.00
				Payroll Tax		-13.91	13.91
				SUTA		13.91	-13.91
TOTAL						-548.25	548.25

City of Otterville

Check Detail

December 27, 2021 through January 28, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	5487	01/26/2022	Larry Matt Castle		General Checking		-13.85
				Salary		-15.00	15.00
				Payroll Tax		-0.93	0.93
				Social Security		0.93	-0.93
				Social Security		0.93	-0.93
				Payroll Tax		-0.22	0.22
				Medicare Tax		0.22	-0.22
				Medicare Tax		0.22	-0.22
				Payroll Expenses		-0.09	0.09
				Payroll Liabilities		0.09	-0.09
				Payroll Tax		-0.35	0.35
				SUTA		0.35	-0.35
TOTAL						-13.85	13.85
Paycheck	5488	01/26/2022	Micheal J Goyette		General Checking		-1,241.72
				Salary		-161.50	161.50
				Salary		-1,206.50	1,206.50
				Salary		-152.00	152.00
				Federal Withholding		115.00	-115.00
				Payroll Tax		-10.02	10.02
				Payroll Tax		-74.80	74.80
				Payroll Tax		-9.42	9.42
				Social Security		94.24	-94.24
				Social Security		94.24	-94.24
				Payroll Tax		-2.35	2.35
				Payroll Tax		-17.49	17.49
				Payroll Tax		-2.20	2.20
				Medicare Tax		22.04	-22.04
				Medicare Tax		22.04	-22.04
				Payroll Expenses		-0.97	0.97
				Payroll Expenses		-7.24	7.24
				Payroll Expenses		-0.91	0.91
				Payroll Liabilities		9.12	-9.12
				State Withholding		47.00	-47.00
				Payroll Tax		-3.69	3.69
				Payroll Tax		-27.61	27.61
				Payroll Tax		-3.48	3.48
				SUTA		34.78	-34.78
TOTAL						-1,241.72	1,241.72
Paycheck	5489	01/26/2022	Valarie D Main		General Checking		-1,202.72
				Salary		-506.73	506.73
				Salary		-506.54	506.54
				Salary		-506.73	506.73
				Federal Withholding		154.00	-154.00
				Payroll Tax		-31.41	31.41
				Payroll Tax		-31.41	31.41
				Payroll Tax		-31.42	31.42
				Social Security		94.24	-94.24
				Social Security		94.24	-94.24
				Payroll Tax		-7.35	7.35
				Payroll Tax		-7.34	7.34
				Payroll Tax		-7.35	7.35
				Medicare Tax		22.04	-22.04
				Medicare Tax		22.04	-22.04
				State Withholding		47.00	-47.00
				Payroll Tax		-11.60	11.60
				Payroll Tax		-11.59	11.59
				Payroll Tax		-11.59	11.59
				SUTA		34.78	-34.78
TOTAL						-1,202.72	1,202.72

City of Otterville
Balance Sheet
As of January 28, 2022

	Jan 28, 22
ASSETS	
Current Assets	
Checking/Savings	
Cash Drawer	250.00
General Checking	162,236.25
Meter Deposit	3,600.00
Water/Sewer ARPA	45,723.77
Well Pump	18,318.45
Total Checking/Savings	230,128.47
Accounts Receivable	
Accounts Receivable	150.00
Total Accounts Receivable	150.00
Other Current Assets	
General Savings Account	28,591.67
OCBS Construction	372.10
OCBS paper	1,783.06
Replacement & extension sewer	35,484.20
Street fund Savings	110,581.39
Water Tower Services	6,123.18
Total Other Current Assets	182,935.60
Total Current Assets	413,214.07
Other Assets	
CD 801411 Rate 1.4900%	18,892.88
CD 801413	57,171.47
Total Other Assets	76,064.35
TOTAL ASSETS	489,278.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	81,642.62
Total Accounts Payable	81,642.62
Other Current Liabilities	
Payroll Liabilities	
Federal Withholding	556.00
Medicare Tax	216.92
Social Security	927.52
State Withholding	-16.00
SUTA	171.15
Payroll Liabilities - Other	256.43
Total Payroll Liabilities	2,112.02
Sewer/Water Meter Deposit	3,750.00
Total Other Current Liabilities	5,862.02
Total Current Liabilities	87,504.64
Total Liabilities	87,504.64

City of Otterville
Balance Sheet
As of January 28, 2022

	Jan 28, 22
Equity	
Opening Balance Equity	273,865.38
Retained Earnings	100,707.17
Net Income	27,201.23
Total Equity	401,773.78
TOTAL LIABILITIES & EQUITY	489,278.42

City of Otterville

Profit & Loss

December 27, 2021 through January 28, 2022

Dec 27, '21 - Jan 28, 22

Income		
General		
Audit Surcharges	1,320.00	
Business License	1,052.50	
Cigarette Tax	46.80	
Interest	549.72	
Late Fee	325.00	
Lease Payment	172.50	
Misc	8.03	
Misc Tax	129.30	
Property Tax	59,881.69	
R & R Utility	21,774.52	
Sales Tax	6,388.49	
Telecommunication Fee	4,004.48	
Trash services	3,533.73	
Total General		99,186.76
Sewer		
Sewer Gallons surcharge	13,098.63	
Total Sewer		13,098.63
Street		
Water		1,640.61
Sales Tax on water sold	125.37	
Water Equipment and Maint	3,305.00	
Water sold	4,534.80	
Total Water		7,965.17
Total Income		121,891.17
Gross Profit		121,891.17
Expense		
General Fund		
Audit Payment	1,200.00	
Computer Software & Maintenance	192.94	
Dues and Fees	160.50	
Equipment Lease	4,014.00	
Fuel	260.39	
Legal Fees	882.49	
Misc	8.03	
Office Supplies	84.87	
Payroll Tax	1,095.20	
Postage	135.33	
Repairs & Maint	422.95	
Salary	4,687.23	
Trash Services	3,594.32	
Utilities	1,048.33	
Total General Fund		17,786.58
Payroll Expenses		640.42
Sewer Fund		
Computer Software & Maintenance	92.85	
Dues and Fees	150.00	
Fuel	22.33	
Legal Fees	732.51	
Office Supplies	42.98	
Postage	135.33	
Repairs & Maint	1,958.80	
Salary	5,930.04	
Testing	512.00	
Utilities	1,000.16	
Total Sewer Fund		10,577.10

City of Otterville

Profit & Loss

December 27, 2021 through January 28, 2022

	Dec 27, '21 - Jan 28, 22
Street Fund	
Bond Payment	67,132.50
Total Street Fund	67,132.50
Water Fund	
Computer Software & Maintenance	92.96
Dues and Fees	150.00
Fuel	22.34
Legal Fees	732.50
Office Supplies	42.99
Postage	135.34
Repairs & Maint	241.37
Salary	2,374.73
Utilities	973.90
Total Water Fund	4,766.13
Total Expense	100,902.73
Net Income	20,988.44

City of Otterville

Payroll Summary

December 27, 2021 through January 28, 2022

	David John Schmidt			Larry Matt Castle			Micheal J Goyette			Valarie D Main			TOTAL		
	Hours	Rate	Dec 27, '...	Hours	Rate	Dec 27, '...	Hours	Rate	Dec 27, '...	Hours	Rate	Dec 27, '...	Hours	Rate	Dec 27, '...
Employee Wages, Taxes and Adjustments															
Gross Pay															
General Maint			0.00			258.75			0.00			0.00	17.25		258.75
General Vacation			0.00			0.00			0.00			0.00			0.00
Holiday			0.00			0.00			0.00			0.00			0.00
Hourly - General			0.00			0.00	16	19.00	304.00	16	19.00	304.00	32.00		608.00
Hourly - Sewer			0.00			0.00	36.5	19.00	693.50	74.67	19.00	1,418.73	111.17		2,112.23
Hourly - Water		17.00	0.00			0.00	158.5	19.00	3,011.50	74.66	19.00	1,418.54	233.16		4,430.04
Hourly Police			0.00			0.00	24	19.00	456.00	74.67	19.00	1,418.73	98.67		1,874.73
Overtime General	136.25	17.00	2,316.25			0.00			0.00			0.00	136.25		2,316.25
Sewer Vacation			0.00			0.00			0.00			0.00			0.00
Sick Hourly			0.00			0.00			0.00			0.00			0.00
Water Vacation			0.00			0.00			0.00			0.00			0.00
Total Gross Pay	136.25		2,316.25			258.75	235		4,465.00	240		4,560.00	628.50		11,600.00
Adjusted Gross Pay	136.25		2,316.25			258.75	235		4,465.00	240		4,560.00	628.50		11,600.00
Taxes Withheld															
Federal Withholding			-87.00			-0.00			-335.00			-465.00			-887.00
Medicare Employee			-33.59			-3.75			-64.74			-66.12			-168.20
Social Security Employee			-143.61			-16.04			-276.83			-282.72			-719.20
MO - Withholding			-29.00			0.00			-140.00			-145.00			-314.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			-293.20			-19.79			-816.57			-958.84			-2,088.40
Net Pay	136.25		2,023.05			238.96	235		3,648.43	240		3,601.16	628.50		9,511.60
Employer Taxes and Contributions															
Federal Unemployment			7.78			1.55			23.09			0.00			32.42
Medicare Company			33.59			3.75			64.74			66.12			168.20
Social Security Company			143.61			16.04			276.83			282.72			719.20
MO - Unemployment			29.66			5.92			102.15			69.56			207.29
Total Employer Taxes and Contributions			214.64			27.26			466.81			418.40			1,127.11

Employee Name	Week of	Overtime		Comptime		Total		comp time cannot accrue more than 80 hours
		Hours	Hours	Hours earned	Hours used	Hours	hours	
Val Main	8-16 thru 8-22-2020		3.5	5.25				
	8-30 thru 9-5-2020		4	6				
	10-5 thru 10-10-2020			0	4			
	10-12 thru 10-17-2020		3.5	5.25				
	10-19 thru 10-23-2020		1.5	2.25				
	10-25 thru 10-30-2020		2	3				
	11-2 thru 11-7-2020		5	7.5				
								not time and half hours since it was Veterans Day Holiday didn't accrue as time and a half
	11-9 thru 11-14-2020		3	3				
	11-30 thru 12-5-2020		6	9				
	12-7 thru 12-11-2020		0	0				
	12-14 thru 12-18-2020		0	0				
	12-21 thru 12-25-2020		0	0				
	12-28 thru 1-2-2021		0	0				
	1-4 thru 1-8-2021		8.5	12.75				
	1-11 thru 1-16-2021		0	0				
	1-18 thru 1-22-2021		0	0				
	1-25 thru 1-29-2021		0	0				
	2-1 thru 2-6-2021		3.5	5.25				
	2-8 thru 2-12-2021		0	0				
	2-15 thru 2-19-2021		0	0	2.5			
	2-22 thru 2-26-2021		0	0				
	3-1 thru 3-6-2021		4	6				
	3-8 thru 3-12-2021		0	0				
	3-15 thru 3-19-2021		0	0				
	3-22 thru 3-26-2021		0	0				
	3-29 thru 4-2-2021		0	0				
	4-5 thru 4-9-2021		1	1.5				
	4-12 thru 4-16-2021		0	0				
	4-19 thru 4-23-2021		0	0				

[illegible]

Employee Name	Week of	Overtime Hours	Comptime		Total Hours used	comp time cannot accrue more than 80 hours
			Hours earned	Hours used		
Michael Goyette	10-11 thru 10-15-21		0			
	10-18 thru 10-22-21	0.25	0.375			
	10-25 thru 10-29-21		0	0.25		
	11-1 thru 11-5-21	1	1.5			
	11-8 thru 11-12-21	1	1			No overtime due to Veterans Day Holiday
	11-15 thru 11-19-21	.25	0.375			
	11-22 thru 11-26-21	0	0			
	11-29 thru 12-3-21			0.25		
	12-6 thru 12-10-21	0				
	12-13 thru 12-17-21	0				
	12-20 thru 12-24-21			2.25		
	12-26 thru 1-1-22	0				
	1-2 thru 1-8-22	0				
	1-9 thru 1-15-22	0				
	1-16 thru 1-22-22	0.5	0.75			
Totals			4	2.75	1.25 Available	

City of Otterville
Profit & Loss Budget Performance
January 2022

	Jan 22	Budget	Jan 22	YTD Budget	Annual Budget
Water Fund	4,468.93	57,185.00	4,468.93	57,185.00	57,185.00
Street Fund	-22,172.27	3,000.00	-22,172.27	3,000.00	3,000.00
General Fund	39,936.36	47,950.57	39,936.36	47,950.57	47,950.57
Sewer Fund	6,693.68	-48,746.68	6,693.68	-48,746.68	-48,746.68
Police Fund	0.00	0.00	0.00	0.00	0.00
Unclassified	-2.47	0.00	-2.47	0.00	0.00
TOTAL	28,924.23	59,388.89	28,924.23	59,388.89	59,388.89

Monthly Water Loss

Amount of Gallons Pumped

705400

Accounted For Usage in Gallons:

Gallons of Water Sold:

662232

Flushing:

0

Leaks:

0

Fire Department Usage:

0

Unmetered Accounts:

0

Water / WW Plant Usage:

0

Meter Wear (System Specific):

0

Theft:

0

Tower Overflows:

0

Other:

0

Other:

0

Total Gallons Accounted For: 662,232

% of Water Loss: 6.12%

Amount of Water Lost: 43,168

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Otterville

Management Report 01/31/2022

Number of accounts: 204

Sales \$		Period Sales
\$85.59	County tax	193
\$32.26	Local tax	193
\$211.52	MDU Water Equipment and Maintenance	1
\$14.30	State tax	11
\$2644.00	Water equipment and maintenance	200
\$1206.00	Water Utility Audit Surcharge	201
\$4420.40	Water	662232
\$11474.20	Sewer	191
\$3152.32	Trash	180
<hr/>		
\$23240.59	Total Charges	
\$1186.20	Previous Balance	
\$6815.74	Payments Received	
\$50.00	Credits Issued	
\$17561.05	Balance Due	

01 / 21 / 2022

10a

This bid in the amount of \$7,900. is for the repair of sch 80 pipe that was broken due to freezing of the pipes. This bid is only for the noticeable breaks and fractures that was noticed. This bid does not cover any equipment, any hairline fractures to pumps or valves or tanks.

Brad Christensen



Alliance Pump & Mechanical Service, Inc.
627 S. Cottage Suite 205
Independence, MO 64050
Tel. 816-833-8109 Fax 816-833-8035

Estimate

Date	Estimate #
1/21/2022	1/21/23CJ

To: City of Otterville
PO Box 58
Otterville, MO 65348

Phone 660-473-0790
Fax
Cell

Item	Description	Amount
	Replace pipe and fittings that from in the waste water plant all materials are schedule 80 PVC	
Matls-New	2", 1-1/2" and 1-1/4" pipe fittings tees, elbows, check valves, and unions 77 total fittings	5,380.00
Matls-New	2", 1-1/2" and 1-1/4" pipe schedule 80 40 feet of 2", 20 feet of 1-1/4", 10 feet of 1-1/2"	535.00
Matls-New	2" GF Valve	277.00
Matls-New	2" 3-way GF valve	515.00
Matls-New	PVC Glue and Cleaner	76.00
Field Labor	Two men to replace frozen pipe and fittings	17,820.00
Per Diem Expense	Two men 8 days	4,000.00
Service Truck Charge	Service Truck Charge	1,200.00
	This is to replace all known fittings, valves, and piping that were frozen. Any additional damage that is unknown until initial repairs are made and the system is pressurized will be at an additional cost for parts and labor. We will replace all parts that are found to be damaged as we find them and may need to just add materials to the final invoice if there are not enough materials on this estimate to cover everything needed Freight for materials will be added	



Plus Shipping and Tax

Total

\$29,803.00



Take on drainage, sludge and slurry
with WEDA submersible pumps
from Atlas Copco.



By signing below, Customer accepts Quote and agrees to make full payment within 30 days of completion of project as described above. It is based on our evaluation and does not include material price increase or additional labor and materials which may be required should unforeseen problems or adverse weather conditions arise after the work has started. The cost quoted is good for thirty days. (Clerical errors are subject to correction) The title to the merchandise and personal property covered by this invoice shall remain vested in Alliance Pump & Mechanical Service, Inc. until the purchase price is paid in full. If quote is accepted please indicate so on the line below. Please mail or fax response to the address or fax number listed above.

JOB AUTHORIZED BY _____

PO # _____

Estimated By ECJ

SMI-CO CONTRACTING GROUP, LLC

PROPOSAL

January 12, 2022

PROJECT: Repair PVC Piping at WWTP

LOCATION: Otterville, MO

To: Valarie

SMI-CO Contracting Group LLC proposes to provide the following as specified below for the above referenced project.

Bid Includes:

- Demo existing PVC per flags and site visit
- Replace with new fittings and valves

Bid Excludes:

Taxes, Bonds, permits, Electrical, anything not expressly listed above.

Total.....\$18,342.00

This quote is based on an initial look and does not include any hairline cracks in valves, fittings, or pipes that were not noticeable.

This is a not to exceed price on piping and fittings only.

Pumps, Tanks, and anything other will be subject to price accordingly

Thank you for considering our proposal for this project.

Quote is valid 30 days from bid date

Submitted by _____
Darryl R. Smith, President

Accepted by: _____



January 19, 2022

Valarie Main, City Clerk
City of Otterville, Missouri
P.O. Box 58
Otterville, MO 65348

Re: City of Otterville, Missouri

We are pleased to confirm our understanding of the services we are to provide the City of Otterville, Missouri (the City) for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities and each major fund, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Schedules of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Employer Contributions

HOOD & ASSOCIATES CPAs, P.C.

HOODCPAS.COM

1251 NW Briarcliff Parkway, Suite 125 • Kansas City, MO 64116

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

- Otterville Community Betterment Society – Statement of Net Position and Statement of Revenues, Expenditures and Changes in Net Position

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for Audit of the Financial Statements

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

An audit is not designed to provide assurance on the internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you or those charged with governance internal control matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures-Compliance

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

Other Services

We will also assist in preparing the financial statements, and the related notes of the City in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable

professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (1) following laws and regulations; (2) and ensuring that management and financial

information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, granters, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements available to users of the supplementary information no later than the date the supplementary information

is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of Hood & Associates CPAs P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hood & Associates CPAs P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Violet Kirkendall, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit fieldwork approximately June 1, 2022, and issue our final reports no later than July 15, 2022.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our fee for these services (excluding a single audit) will be \$9,340. If a single audit is required, the fee will be \$2,500 for the audit of one (1) major program. If additional major programs require a single audit, our fees for those services will be \$1,500 for each additional major program. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

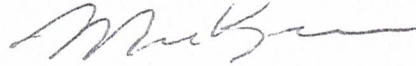
We will issue written report upon completion of our audit. Our reports will be addressed to Board of Aldermen of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may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

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

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

Very truly yours,

Hood & Associates CPAs



Mr. Michael D. Keenan, CPA
For the Firm

RESPONSE:

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

By: _____

Title: _____

Date: _____

116

PLEASE READ!

1610 1612

TICKETS

PLEASE READ!

You do NOT need to pay for a banquet ticket if you register for the full Spring Institute—it is included. If you have a guest coming you will need to purchase an additional ticket.

Please fill out all of the questions below—they are necessary to help keep food counts and other costs down. Thanks!

What is included—Circle the meals you are attending.				#1	#2	Total
Title	Date	Member Rate				
New Clerks' Institute	March 14	\$125.00	New Clerks' Institute	Sunday New Clerk Mixer	Monday New Clerks' Luncheon	
Master Academy Sunday	March 13	\$125.00	Master Academy			
Master Academy Monday	March 14	\$125.00	Master Academy			
Spring Institute	March 15-17	\$205.00	Spring Institute, Breakfast—	Tues	Thur	
			Lunch—	Tues	Banquet—	Wed
Spring Institute One Day	March 15 Only	\$140.00	Includes Institute for one day, breakfast and lunch			
Spring Institute One Day	March 16 Only	\$140.00	Includes Institute for one day, breakfast and lunch			
Spring Institute 1/2 Day	March 17 Only	\$70.00	Includes Institute for 1/2 day and light breakfast			
Banquet Ticket Only	March 16	\$40.00	Wednesday banquet (DO NOT NEED TO ORDER IF YOU REGISTERED FOR THE FULL INSTITUTE) Order only for guests or if attending only Wednesday and want to attend.			\$25/\$10
TOTAL						

Non MOCCFOA members add \$25 for New Clerks' Institute & Spring Institute and add \$10 for each Master Academy—
Do not pay extra for banquet tickets
PLEASE VERIFY YOU ARE PAYING THE PROPER RATE NO REFUNDS WILL BE GIVEN FOR OVERPAYMENTS.
With Credit Card: Click here select the session(s) in which you would like to register. Click on Register Online with a Credit Card. Set up an account (if needed—do not set up a second account if you already have one—contact me to reset your password if you need to), log in and click on 2022 MOCCFOA "Event Name". Then follow the on screen prompts to complete the transaction. If you have issues, try a different browser first. If you start your registration and exit, it may register you anyway without payment. To go back in to pay, log back in, click on history and then payment status and you can pay there. With Check: Complete the registration form below and mail it along with your check to: MSU Outreach, Attn: Belinda Pearson, 901 S. National, Springfield, MO 65897. Make checks payable to MSU. Payment MUST be made prior to attendance. If not paid at the door, you will be asked to provide payment before attending.

PARTICIPANT #1:	Virtual	In Person
Name:	Name:	Nettag Name:
Title:	Title:	Receiving an award? Yes No
Dietary Restrictions?	Dietary Restrictions?	
Email:	Email:	
Phone:	City/Address:	Division: NE NW C SC SW E W SE EC

The Agenda

Date	Time	Type of Session	Hours	Course Title
March 13	9:00AM	Master Academy	MMC - 6	5 Super Powers Time Management/ Work Life Balance
March 14	8:00AM	Master Academy	MMC - 3	Smash the Box/Communication
March 14	1:00PM	Master Academy	MMC - 3	Redefining Leadership in the New Decade
March 14	7:30AM	New Clerks'	CMC - 8	Sunshine Law Nuts and Bolts
March 15	8:00AM	Spring Institute	CMC - 2	Building an Effective Multi-Generational Workplace
March 15	10:00AM	Spring Institute	CMC - 2	New and Revised Liquor Laws
March 15	1:00PM	Spring Institute	CMC - 2	Fraud, Lies & Hermes Ties
March 15	3:00PM	Spring Institute	CMC - 2	Your Community Experiences a Disaster... Now What?
March 16	8:00AM	Spring Institute	CMC - 2	Real Heroes Don't Wear Spandex
March 16	10:00AM	Spring Institute	CMC - 2	Board/Council Relationships
March 16	1:00PM	Spring Institute	CMC - 2	Municipal Budgeting
March 16	3:00PM	Spring Institute	CMC - 2	Records Retention
March 17	8:00AM	Spring Institute	CMC - 2	Legislative Update
March 17	10:00AM	Spring Institute	CMC - 2	Listen Up, Level Up & Live Well

*Draw Tues night stay
or stay both nights?*
Wed night



11e

CITY OF OTTERVILLE WATER AND SEWER RATE OPTIONS FY 2022 BUDGET

Budgeted Expenses:

Water	\$55,935
Sewer	\$193,115

Current Rates:

	Water	Sewer
Minimum	\$7.12	\$48.20
Volume	\$5.48	\$3.09
Projected Income from rates	\$71,928.88	\$147,472.65
Projected E&M Income	\$36,350.00	\$0.00
Excess (Deficit) Income	\$52,344	(\$45,642.35)

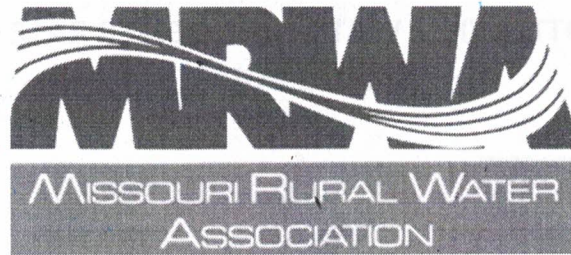
Proposed Rates: leave E&M Income in Water and Increase Sewer Rates

	Water	Sewer
Minimum	\$7.12	\$52.25
Volume	\$5.48	\$7.00
Projected Income from rates	\$71,928.88	\$193,322.43
Projected E&M Income	\$36,350.00	\$0.00
Excess (Deficit) Income	\$52,344	\$207.43

Proposed Rates: move E&M Income to Sewer Fund

	Water	Sewer
Minimum	\$7.12	\$48.20
Volume	\$5.48	\$4.25
Projected Income from rates	\$71,928.88	\$158,104.95
Projected E&M Income	\$0.00	\$36,350.00
Excess (Deficit) Income	\$15,993.88	\$1,339.95

Affordability: State and federal funding agencies evaluate the affordability of water rates for a system by comparing the existing cost for 5000 gallons of water to 2% of the median household income of the area. For Otterville, the 2010 median household income was \$30,375. An affordable water bill would be 2% of this number, or \$50.63 per month for 5000 gallons of usage and an affordable sewer bill would be \$50.63 for 5000 gallons of usage. The proposed rates are below this amount for water but above this amount for sewer.



CITY OF OTTERVILLE, MO

Water and Sewer Rate Study

Liz Grove, MRWA Management Circuit Rider, January 2022

The city of Otterville contacted Missouri Rural Water Association (MRWA) requesting a water and sewer rate study. Liz Grove, MRWA Management Circuit Rider discussed the information needed for the study with Valarie Main, City Clerk.

Information provided included, but was not limited to, the FY 2022 budget, the FY 2021 Actual Revenues & Expenses, usage numbers, current rates, and the number of customers served.

The city charges each customer a monthly Equipment and Maintenance (E&M) fee of \$13.22 in addition to the minimum and volume rates charged for water and sewer. These funds are budgeted as part of the water fund and are estimated to generate \$36,350 in FY 2022.

Based on the budgeted FY 2022 figures, the city's water rates are adequate at this time.

Based on the budgeted FY 2022 figures, the city's sewer rates are not adequate to meet the budgeted expenses. In past years, the city has transferred \$50,000 from the water fund to the sewer fund to balance the sewer fund at the end of the year. The result has been that both the water and sewer funds barely break even.

The sewer rates need to be increased. There are several options that are available to the city to accomplish this and have the budget balance. One option is to raise the sewer rates to cover the budgeted expenses. The other option is to use the E&M fees as part of the revenue for the sewer fund and budget it in the sewer fund instead of the water fund. Even if all the E&M revenue were part of the sewer fund, rates would still need to be increased to meet budgeted expenses. The table below shows two options for raising sewer rates. The first option is to raise sewer rates to meet budgeted expenses and leaving the E&M fees in the water fund. The second option is to move the E&M fees to the sewer budget and increase rates to cover the remaining budgeted expenses. **In either option, the proposed sewer rates are breakeven rates and do not provide for funds to put away for any future major maintenance or replacement costs.**

Valerie Main

From: Brandt, Jana - RD, Higginsville, MO <jana.brandt@usda.gov>
Sent: Thursday, January 6, 2022 10:06 AM
To: vmain@ottervillemo.gov
Cc: Zimmerman, Travis - RD, Sedalia, MO; Derks, Denise - RD, Mexico, MO; Small, Madeline - RD, Eldon, MO
Subject: Otterville Community Betterment Society Financing Statement

Good Morning Valerie,

Per our telephone conversation, please see below for the email sent November 10, 2021 to civotti@gmail.com. Thank you for the updated contact information. I will update our records with the information you provided.

According to our records, the Financing Statement (Bobcat Skid Steer) for Otterville Community Betterment Society is to be continued with the Secretary of State. Please mail a check to this office by November 29, 2021. Make the check payable to the Director of Revenue in the amount of \$10.50. We will then file the continuations. "UCC3" forms from the Secretary of State.

If you have questions, please contact our office. The best number to reach me is 660-654-5006

As we discussed, the UCC3 continuance must be filed in a timely manner and the deadline is rapidly approaching. Please let me know how soon a check can be made available.

Thank you,

Jana Brandt
Area Specialist
Rural Development
United States Department of Agriculture
120 W 19th Street | Higginsville, MO 64037
Phone: (660) 584-8732 Ext. 114 | Cell: (660) 654-5006 | Fax: (855) 835-5201
www.rd.usda.gov/mo

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