



**Jefferson County Water Authority**  
**MONTHLY MEETING**  
**711 WEST MAIN STREET, FESTUS, MO 63028**  
Thursday, January 15, 2026 at 10:00 AM

**"OPEN TO PUBLIC"**

Virtual Viewing on the City of Festus You Tube Channel  
Link to City's channel can be found on main page at [www.cityoffestus.org](http://www.cityoffestus.org).

**AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Pledge of Allegiance**
- IV. Approve Minutes**
  - a. Minutes December 18, 2025
- V. Approval of Bills**

| Vendor                          | Check Amount        | Description                                                 |
|---------------------------------|---------------------|-------------------------------------------------------------|
| Miscellaneous Vendors           | \$34,025.27         | See Attached List "Unpaid"                                  |
| Miscellaneous Vendors           | \$11,814.00         | See Attached List "Released"                                |
| Employees & Taxes<br>(Released) | \$4,079.90          | Payroll/Payroll Taxes for Pay Date 12-5-25<br>Holiday Bonus |
| Employees & Taxes<br>(Released) | \$22,663.19         | Payroll/Payroll Taxes for Pay Date 12-5-25                  |
| Employees & Taxes<br>(Released) | \$15,444.80         | Payroll/Payroll Taxes for Pay Date 12-19-25                 |
| UMB Bank (Released)             | \$61,000.00         | Debt Service Payment on 2021A Due 12/5/25                   |
| <b>TOTAL</b>                    | <b>\$149,027.16</b> |                                                             |

- VI. Old Business**

Agenda for Thursday, January 15, 2026 was posted on January 9, 2026 at Festus City Hall by Miranda O'Haleck at approximately 4:00pm.

**VII. New Business**

- a. Elect Officers for 2026 (Motion to re-instate or elect new officers)
  - Currently, Greg Camp - President
  - Currently, Logan Jaskiewicz - Vice President

**VIII. Resolutions**

**IX. Reports**

- a. Reports for Period Ending 12/31/25:
  - Trial Balance
  - General Ledger Cash Activity
  - Revenue & Expenditure Report
- b. Plant Managers Report

**X. Adjourn**



**MONTHLY MEETING**  
711 West Main Street, Festus, MO 63028

**Meeting Minutes**

**Thursday, December 18, 2025**

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**CALL TO ORDER:**

Greg Camp called the meeting at approximately 10:02 a.m.

**ROLL CALL:**

Members Present: Logan Jaskiewicz, Greg Camp (Zoomed), Michael Christopher, Terry Thomas, Mark Johnson  
Absent: Kevin Dennis  
Also Present: Nic Slabby-Chief Plant Operator, Miranda O'Haleck

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES:**

Mr. Camp entertained a motion to approve the minutes from November 20, 2025 minutes as presented.

Motion for Approval: Mark Johnson  
Second: Logan Jaskiewicz  
Ayes: 5  
Nays: 0  
Absent: 1

**APPROVAL OF BILLS:**

Mr. Camp stated approval of bills is \$371,657.33 & asked if there were any questions. With no questions, he entertained a motion.

Motion for Approval: Michael Christopher  
Second: Terry Thomas  
Roll Call: Terry Thomas, Mark Johnson, Michael Christopher, Logan Jaskiewicz, Greg Camp  
Nays: 0  
Absent: 1

**OLD BUSINESS:** N/A

**NEW BUSINESS:**

**January 2nd Holiday:**

Mr. Camp stated that the same was done for December 26th. With no further discussion, Mr. Camp entertained a motion to approve 1/2/2026 as a JCWA holiday.

Motion for Approval: Terry Thomas  
Second: Mark Johnson



Ayes: 5  
Nays: 0  
Absent: 1

**RESOLUTIONS:** N/A

**REPORTS:**

**PE: 11/30/2025 - Trial Balance, General Ledger Cash Activity, Revenue & Expenditure Report**  
Informational only, no discussion by the board.

**Plant Manager Reports:** (December Report)

**BOARD OF DIRECTORS:**

Kevin Dennis: Absent

Logan Jaskiewicz: None

Greg Camp: None

Michael Christopher: None

Terry Thomas: Asked about Holiday Bonus for employees. Miranda O'Haleck confirmed they did receive their bonuses this month.

Mark Johnson: None

**ADJOURN:**

Terry Thomas made a motion to adjourn the meeting, seconded by Michael Christopher, motion carried unanimously.

These minutes were approved this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Greg Camp, President

Attest:

\_\_\_\_\_  
Jennifer Filkins, Secretary

# Jefferson County Water Authority

## Check Detail Register - UNPAID

1/3  
January 09, 2026 03:11 PM

### JCWA MEETING JAN 15, 2026

| Invoice Number                             | GL Number                                  | Vendor Name             | Check Amount     | Comment                               |
|--------------------------------------------|--------------------------------------------|-------------------------|------------------|---------------------------------------|
| <b>AMERENUE</b>                            |                                            |                         |                  |                                       |
| PLANT METER DEC-25                         | 60-6000-53100.00                           | Electricity             | \$8884.85        | PLANT METER FROM 11/20-12/22          |
| <b>Total for</b>                           | <b>AMERENUE</b>                            |                         | <b>\$8884.85</b> |                                       |
| <b>FARM PLAN - BUCHHEIT'S</b>              |                                            |                         |                  |                                       |
| 87815623                                   | 60-6000-56400.00                           | Uniforms                | \$234.27         | JEANS (3)/HOODIE-ALBRECHT             |
| 87830034                                   | 60-6000-53550.00                           | Maintenance & Repair    | \$28.35          | SUMP PIT CHAIN/KIT                    |
|                                            | 60-6000-53550.00                           | Maintenance & Repair    | \$25.99          | AIR RELIEFS HARWARE CLOTH             |
| <b>Total for</b>                           | <b>FARM PLAN - BUCHHEIT'S</b>              |                         | <b>\$288.61</b>  |                                       |
| <b>CRYSTAL HEATING &amp; COOLING, INC.</b> |                                            |                         |                  |                                       |
| 139216781                                  | 60-6000-54550.00                           | MAINTENANCE & SOFT      | \$385.00         | COMMERCIAL FALL MAINTENANCE           |
| <b>Total for</b>                           | <b>CRYSTAL HEATING &amp; COOLING, INC.</b> |                         | <b>\$385.00</b>  |                                       |
| <b>CITY OF FESTUS</b>                      |                                            |                         |                  |                                       |
| POSTAGE DEC-25                             | 60-6000-54000.00                           | Postage                 | \$1.48           | POSTAGE USED IN DEC-25                |
| AMERICAN DEC-25                            | 60-0000-22820.00                           | American Fidelity Liab. | \$236.56         | AMERICAN FIDELITY PREIMUMS FOR DEC-25 |
| 19070                                      | 60-6000-51800.00                           | Computer Services Fee   | \$20.00          | MAILBOX + ONLINE (2) JAN-26           |
|                                            | 60-6000-51800.00                           | Computer Services Fee   | \$23.00          | FULL OFFICE VERSION JAN-26            |
| SERVICES JAN-26                            | 60-6000-51190.00                           | Other Personal Services | \$908.92         | PERSONAL SERVICES FOR JAN-26          |
| <b>Total for</b>                           | <b>CITY OF FESTUS</b>                      |                         | <b>\$1189.96</b> |                                       |
| <b>Fire Safety, Inc.</b>                   |                                            |                         |                  |                                       |
| ST00054943                                 | 60-6000-53550.00                           | Maintenance & Repair    | \$315.00         | ANNUAL FIRE EXTINGUISHER INSPECTION   |
| <b>Total for</b>                           | <b>Fire Safety, Inc.</b>                   |                         | <b>\$315.00</b>  |                                       |
| <b>Grainger -</b>                          |                                            |                         |                  |                                       |
| 9738118265                                 | 60-6000-53550.00                           | Maintenance & Repair    | \$146.76         | PLEATED AIR FILTERS (12)              |
| <b>Total for</b>                           | <b>Grainger -</b>                          |                         | <b>\$146.76</b>  |                                       |
| <b>Guarantee Electrical Const. Co</b>      |                                            |                         |                  |                                       |
| 198500                                     | 60-6000-53550.00                           | Maintenance & Repair    | \$579.48         | REPLACE SOLENOID & TS ENTRANCE GATE   |
| <b>Total for</b>                           | <b>Guarantee Electrical Const. Co</b>      |                         | <b>\$579.48</b>  |                                       |
| <b>LAYNE CHRISTENSEN COMPANY</b>           |                                            |                         |                  |                                       |
| 3109687                                    | 60-6000-59999.00                           | Other Capital Outlay    | \$6640.00        | WELL PUMP MOTOR REPAIR-USE AS SPARE   |
| <b>Total for</b>                           | <b>LAYNE CHRISTENSEN COMPANY</b>           |                         | <b>\$6640.00</b> |                                       |

Mississippi Lime Company

# Jefferson County Water Authority

## Check Detail Register - UNPAID

2/3  
January 09, 2026 03:11 PM

JCWA MEETING JAN 15, 2026

| Invoice Number                        | GL Number        | Vendor Name                           | Check Amount      | Comment                                 |
|---------------------------------------|------------------|---------------------------------------|-------------------|-----------------------------------------|
|                                       | 60-6000-56550.00 | Chemicals                             | \$11069.17        | 25.090TN QUICKLIME                      |
|                                       | <b>Total for</b> | <b>Mississippi Lime Company</b>       | <b>\$11069.17</b> |                                         |
| <b>MISSOURI ONE CALL SYSTEM, INC.</b> |                  |                                       |                   |                                         |
| 5121220                               | 60-6000-57000.00 | DUES, LICENSES & PER                  | \$1.35            | 4TH QTR 2025 LOCATES                    |
|                                       | <b>Total for</b> | <b>MISSOURI ONE CALL SYSTEM, INC.</b> | <b>\$1.35</b>     |                                         |
| <b>Missouri Rural Water Assoc.</b>    |                  |                                       |                   |                                         |
| 2026 MEMBERSHIP                       | 60-6000-57000.00 | DUES, LICENSES & PER                  | \$325.00          | 2026 MEMBERSHIP DUES FOR (3) CONNECTION |
|                                       | <b>Total for</b> | <b>Missouri Rural Water Assoc.</b>    | <b>\$325.00</b>   |                                         |
| <b>PVS DX, INC.</b>                   |                  |                                       |                   |                                         |
| 237000013-26                          | 60-6000-56550.00 | Chemicals                             | \$2244.00         | 3300LB FLUORIDE                         |
| 237000007-26                          | 60-6000-56550.00 | Chemicals                             | \$1850.40         | 2000# CHLORINE                          |
|                                       | <b>Total for</b> | <b>PVS DX, INC.</b>                   | <b>\$4094.40</b>  |                                         |
| <b>Waste Management of St. Louis</b>  |                  |                                       |                   |                                         |
| 7646344-1840-5                        | 60-6000-53250.00 | Trash Service                         | \$105.69          | (2) YARD DUMPSTER JAN-26                |
|                                       | <b>Total for</b> | <b>Waste Management of St. Louis</b>  | <b>\$105.69</b>   |                                         |

Jefferson County Water Authority  
Check Detail Register - UNPAID

JCWA MEETING JAN 15, 2026

| Invoice Number | GL Number | Vendor Name | Check Amount | Comment |
|----------------|-----------|-------------|--------------|---------|
|----------------|-----------|-------------|--------------|---------|

Total Amount Being Paid: \$34025.27

# JEFFERSON COUNTY WATER AUTHORITY

## Check Detail Register - (RELEASED)

1/2  
January 09, 2026 03:14 PM

### JCWA MEETING JANUARY 15, 2026

| Invoice Number                          | GL Number                               | Vendor Name              | Check Amount | Comment                                 |
|-----------------------------------------|-----------------------------------------|--------------------------|--------------|-----------------------------------------|
| <b>AMERENUE</b>                         |                                         |                          |              |                                         |
| RIVER METER DEC-25                      | 60-6000-53100.00                        | Electricity              | \$5943.15    | RIVER METER FROM 11/20-12/20            |
| <b>Total for</b>                        | <b>AMERENUE</b>                         |                          | \$5943.15    |                                         |
| <b>AT&amp;T COMPANY</b>                 |                                         |                          |              |                                         |
| 287351353413-12/25                      | 60-6000-54200.00                        | Telephone                | \$98.30      | CELLPHONE/TABLET PLAN                   |
| <b>Total for</b>                        | <b>AT&amp;T COMPANY</b>                 |                          | \$98.30      |                                         |
| <b>CHARTER COMMUNICATIONS</b>           |                                         |                          |              |                                         |
| INTERNET JAN-26                         | 60-6000-54200.00                        | Telephone                | \$120.00     | INTERNET SERVICE 12/24-1/23             |
| <b>Total for</b>                        | <b>CHARTER COMMUNICATIONS</b>           |                          | \$120.00     |                                         |
| <b>COMMERCE BANK - COMMERCIAL CARDS</b> |                                         |                          |              |                                         |
| WM-12/15/25                             | 60-6000-55350.00                        | LIGHT EQUIPMENT &        | \$35.84      | SPACE HEATER FOR HERKY 2 VAULT          |
| ON THE RUN-12/10/25                     | 60-6000-55100.00                        | Gas, Oil & Antifreeze    | \$38.81      | 15.593G GAL-TRUCK                       |
| <b>Total for</b>                        | <b>COMMERCE BANK - COMMERCIAL CA</b>    |                          | \$74.65      |                                         |
| <b>NATIONWIDE TRUST COMPANY, FSB</b>    |                                         |                          |              |                                         |
| 401K 1/2/26                             | 60-0000-22360.00                        | 401(K) Deferred Liabilit | \$796.94     | PAYROLL DEDUCTION FOR PAY DATE 1/2/26   |
| 401K 12/19/25                           | 60-0000-22360.00                        | 401(K) Deferred Liabilit | \$796.94     | PAYROLL DEDUCTION FOR PAY DATE 12/19/25 |
| <b>Total for</b>                        | <b>NATIONWIDE TRUST COMPANY, FSB</b>    |                          | \$1593.88    |                                         |
| <b>UNITED HEALTHCARE SERVICES, INC.</b> |                                         |                          |              |                                         |
| HEALTH JAN-26                           | 60-0000-22600.00                        | HEALTH INSURANCE LI      | \$3984.04    | HEALTH INSURANCE JAN-26                 |
|                                         | 60-6000-48000.00                        | Misc. Income             | -\$0.02      | ROUNDING                                |
| <b>Total for</b>                        | <b>UNITED HEALTHCARE SERVICES, INC.</b> |                          | \$3984.02    |                                         |



2/2  
January 09, 2026 03:14 PM

| Invoice Number | GL Number | Vendor Name | Check Amount | Comment |
|----------------|-----------|-------------|--------------|---------|
|----------------|-----------|-------------|--------------|---------|

# JCWA PAYROLL

## Holiday Bonus

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**DATE: 12/5/25**

**PERIOD FROM: 1/1/25-12/31/25**

**NET PAY: \$ 3,500.00**

**TAXES: \$ 579.90**

**TOTAL \$ 4,079.90**

# JCWA PAYROLL

## Bi-Weekly Payroll

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**DATE: 12/5/25**

**PERIOD FROM: 11/16/25-11/29/25**

**NET PAY: \$ 17,811.66**

**TAXES: \$ 4,851.53**

**TOTAL \$ 22,663.19**

# JCWA PAYROLL

## Bi-Weekly Payroll

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**DATE:** 12/19/25

**PERIOD FROM:** 11/30/25-12/13/25

**NET PAY:** \$ 11,405.39

**TAXES:** \$ 4,039.41

**TOTAL** \$ 15,444.80

  
AUTHORIZED ACH/VERIFIED

2507084  
Confirmation No.

  
Processed By

  
FIT TAX

  
SIT TAX

  
401K Done

  
Supports

Albrecht:  
Overtime (6)  
Holiday Overtime (0)

Patton:  
Overtime (6)  
Holiday Overtime (0)

Schopp:  
Overtime (0)  
Holiday Overtime (0)

Shane  
Overtime (0)  
Holiday Overtime (0)

Stroup:  
Overtime (0)  
Holiday Overtime (0)

## Digital Activity <sup>②</sup>

<https://digitalbanking.fscb.com/fscbdigitalbanking/uux.aspx?hsCtaTracking=90293253-de31-4074-b239-7c2f5daf2ced%7C25df2ef2-2752-46d1-8ea1-2013>

| Name                  | Account | Type | Routing | Amount |
|-----------------------|---------|------|---------|--------|
| Recipient Information |         |      |         |        |
| ACH Name              |         |      |         |        |
| UMB Bank N A          |         |      |         |        |
|                       |         |      |         |        |



## GL ACTIVITY REPORT FOR CITY OF FESTUS

From 12/01/2025 to 12/31/2025

| Date        | JNL | Type | Description                                       | Reference # | Debits       | Credits      | Balance      |
|-------------|-----|------|---------------------------------------------------|-------------|--------------|--------------|--------------|
| 12/01/2025  |     |      | <b>60-0000-11005.00 JCWA Operating Cash Acct.</b> |             | BEG. BALANCE |              | 663,342.93   |
| 12/01/2025  | GJ  | JE   | 1/12TH OF DEPRECIATION & REPLACEMEN               | 0000122830  |              | 20,833.33    | 642,509.60   |
| 12/01/2025  | GJ  | JE   | 1/12TH OF ANNUAL RESERVE                          | 0000122831  |              | 39,750.00    | 602,759.60   |
| 12/01/2025  | CD  | CHK  | COMMERCE BANK - COMMERCIAL CARDS                  | 1362(E)     |              | 77.11        | 602,682.49   |
| 12/01/2025  | CD  | CHK  | METROPOLITAN LIFE INSURANCE COMPANY               | 1363(E)     |              | 499.00       | 602,183.49   |
| 12/01/2025  | CD  | CHK  | UNITED HEALTHCARE SERVICES, INC.                  | 1364(E)     |              | 3,344.82     | 598,838.67   |
| 12/05/2025  | PR  | CHK  | SUMMARY PR 12/05/2025                             |             |              | 12,976.73    | 585,861.94   |
| 12/05/2025  | PR  | CHK  | SUMMARY PR 12/05/2025                             |             |              | 3,500.00     | 582,361.94   |
| 12/05/2025  | GJ  | JE   | JCWA FEDERAL WITHHOLDING PYMT                     | 0000122826  |              | 4,889.43     | 577,472.51   |
| 12/05/2025  | CD  | VOID | DURKIN EQUIPMENT                                  | 271676      | 158,992.00   |              | 736,464.51   |
| 12/05/2025  | GJ  | JE   | JCWA DEBT SERVICE PAYMENTS                        | 0000122887  |              | 61,000.00    | 675,464.51   |
| 12/08/2025  | CD  | CHK  | DURKIN EQUIPMENT                                  | 271682      |              | 95,395.20    | 580,069.31   |
| 12/11/2025  | CD  | CHK  | MIDWEST REGIONAL BANK                             | 271683      |              | 412,000.00   | 168,069.31   |
| 12/11/2025  | GJ  | JE   | TRANSFER FUNDS TO COVER CD INVESTME               | 0000122897  | 412,000.00   |              | 580,069.31   |
| 12/15/2025  | GJ  | JE   | JCWA LOAN SERIES 2012 DEBT SERVICE                | 0000122886  |              | 10,348.85    | 569,720.46   |
| 12/17/2025  | CD  | CHK  | AMERENUE                                          | 1365(E)     |              | 13,363.09    | 556,357.37   |
| 12/17/2025  | CD  | CHK  | AT&T COMPANY                                      | 1366(E)     |              | 97.14        | 556,260.23   |
| 12/17/2025  | CD  | CHK  | CHARTER COMMUNICATIONS                            | 1367(E)     |              | 120.00       | 556,140.23   |
| 12/17/2025  | CD  | CHK  | NATIONWIDE TRUST COMPANY, FSB                     | 1368(E)     |              | 6,296.94     | 549,843.29   |
| 12/18/2025  | CD  | CHK  | HD SUPPLY, INC.                                   | 271684      |              | 9,841.21     | 540,002.08   |
| 12/18/2025  | CD  | CHK  | FARM PLAN - BUCHHEIT'S                            | 1369(E)     |              | 263.95       | 539,738.13   |
| 12/18/2025  | CD  | CHK  | Grainger -                                        | 1370(E)     |              | 604.06       | 539,134.07   |
| 12/18/2025  | CD  | CHK  | Waste Management of St. Louis                     | 1371(E)     |              | 107.18       | 539,026.89   |
| 12/19/2025  | PR  | CHK  | SUMMARY PR 12/19/2025                             |             |              | 11,405.39    | 527,621.50   |
| 12/19/2025  | GJ  | JE   | JCWA SIT TAX PAYMENT                              | 0000122912  |              | 973.76       | 526,647.74   |
| 12/19/2025  | GJ  | JE   | JCWA FEDERAL WITHHOLDING PYMT                     | 0000122911  |              | 3,603.41     | 523,044.33   |
| 12/19/2025  | CD  | CHK  | CENTRAL POWER SYSTEMS & SERVICES                  | 1372(A)     |              | 482.00       | 522,562.33   |
| 12/19/2025  | CD  | CHK  | CITY OF FESTUS                                    | 1373(A)     |              | 1.48         | 522,560.85   |
| 12/19/2025  | CD  | CHK  | CITY OF FESTUS                                    | 1374(A)     |              | 1,188.48     | 521,372.37   |
| 12/19/2025  | CD  | CHK  | Guarantee Electrical Const. Co                    | 1375(A)     |              | 3,131.94     | 518,240.43   |
| 12/19/2025  | CD  | CHK  | Mississippi Lime Company                          | 1376(A)     |              | 10,392.95    | 507,847.48   |
| 12/19/2025  | CD  | CHK  | PVS DX, INC.                                      | 1377(A)     |              | 1,850.40     | 505,997.08   |
| 12/19/2025  | CD  | CHK  | NATIONWIDE TRUST COMPANY, FSB                     | 1378(E)     |              | 796.94       | 505,200.14   |
| 12/22/2025  | GJ  | JE   | HERKY RECEIPT FOR CONTRACTUAL WATER               | 0000122945  | 74,880.00    |              | 580,080.14   |
| 12/23/2025  | GLJ | JE   | FESTUS RECEIPT FOR CONTRACTUAL CONT               | 0000122938  | 171,600.00   |              | 751,680.14   |
| 12/30/2025  | GJ  | JE   | RECORD 4-MONTH T-BILL PURCHASE @ 3.               | 0000122960  |              | 200,676.90   | 551,003.24   |
| 12/30/2025  | GJ  | JE   | RECORD 2-MONTH T-BILL MATURITY @ 3.               | 0000122959  | 201,000.00   |              | 752,003.24   |
| 12/31/2025  |     |      | END BALANCE                                       |             | 1,018,472.00 | 929,811.69   | 752,003.24   |
|             |     |      |                                                   |             |              |              |              |
| 12/01/2025  |     |      | <b>60-0000-11506.00 Wtr Replacement M/M Acct.</b> |             | BEG. BALANCE |              | 204,596.46   |
| 12/01/2025  | GJ  | JE   | 1/12TH OF DEPRECIATION & REPLACEMEN               | 0000122830  |              | 20,833.33    | 225,429.79   |
| 12/09/2025  | GJ  | JE   | RECORD COMMERCE T-BILL MATURITY @ 3               | 0000122890  | 412,000.00   |              | 637,429.79   |
| 12/11/2025  | GJ  | JE   | TRANSFER FUNDS TO COVER CD INVESTME               | 0000122897  |              | 412,000.00   | 225,429.79   |
| 12/26/2025  | GJ  | JE   | RECORD 6-MONTH CD INVESTMENT MWRB                 | 0000122991  |              | 102,233.40   | 123,196.39   |
| 12/26/2025  | GJ  | JE   | RECORD 6-MONTH CD MATURITY @ 4.43%                | 0000122990  | 102,233.40   |              | 225,429.79   |
| 12/31/2025  | GJ  | JE   | JCWA INTEREST DEC-25                              | 0000122997  | 523.51       |              | 225,953.30   |
| 12/31/2025  |     |      | END BALANCE                                       |             | 535,590.24   | 514,233.40   | 225,953.30   |
|             |     |      |                                                   |             |              |              |              |
| 12/01/2025  |     |      | <b>60-0000-11514.00 Water Reserve M/M Account</b> |             | BEG. BALANCE |              | 479,870.79   |
| 12/01/2025  | GJ  | JE   | 1/12TH OF ANNUAL RESERVE                          | 0000122831  |              | 39,750.00    | 519,620.79   |
| 12/26/2025  | GJ  | JE   | RECORD 6-MONTH CD INVESTMENT MWRB                 | 0000122991  |              | 306,700.19   | 212,920.60   |
| 12/26/2025  | GJ  | JE   | RECORD 6-MONTH CD MATURITY @ 4.43%                | 0000122990  | 306,700.19   |              | 519,620.79   |
| 12/31/2025  | GJ  | JE   | JCWA INTEREST DEC-25                              | 0000122997  | 2,953.06     |              | 522,573.85   |
| 12/31/2025  |     |      | END BALANCE                                       |             | 349,403.25   | 306,700.19   | 522,573.85   |
| Grand Total |     |      |                                                   |             | 1,903,465.49 | 1,750,745.28 | 1,500,530.39 |



# REVENUE AND EXPENDITURE REPORT FOR CITY OF FESTUS

Balance As of 12/31/2025

% Fiscal Year Completed: 25.21

\*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

| GL Number                        | Description                      | 25-26<br>Amended<br>Budget | YTD Balance<br>12/31/2025<br>Normal (Abnormal) | Activity For<br>12/31/2025<br>Increase (Decrease) | Available<br>Balance 12/31/2025<br>Normal (Abnormal) | % Bdg<br>Used |
|----------------------------------|----------------------------------|----------------------------|------------------------------------------------|---------------------------------------------------|------------------------------------------------------|---------------|
| <b>Fund: 60 JCWA Fund</b>        |                                  |                            |                                                |                                                   |                                                      |               |
| Revenues                         |                                  |                            |                                                |                                                   |                                                      |               |
| INVESTMENT INCOME                |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-47100.00                 | Water Revenue Interest           | 131,972.00                 | 47,017.88                                      | 15,482.06                                         | 84,954.12                                            | 35.63         |
|                                  | INVESTMENT INCOME                | 131,972.00                 | 47,017.88                                      | 15,482.06                                         | 84,954.12                                            | 35.63         |
| OTHER REVENUES                   |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-48000.00                 | Misc. Income                     | 0.00                       | 17.96                                          | 4.84                                              | (17.96)                                              | 100.00        |
|                                  | OTHER REVENUES                   | 0.00                       | 17.96                                          | 4.84                                              | (17.96)                                              | 100.00        |
| WATER & SEWER COLLECTIONS & FEES |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-49211.00                 | Festus Water Sales               | 2,087,800.00               | 526,240.00                                     | 177,320.00                                        | 1,561,560.00                                         | 25.21         |
| 60-6000-49212.00                 | Herculaneum Water Sales          | 911,040.00                 | 229,632.00                                     | 77,376.00                                         | 681,408.00                                           | 25.21         |
|                                  | WATER & SEWER COLLECTIONS & FEES | 2,998,840.00               | 755,872.00                                     | 254,696.00                                        | 2,242,968.00                                         | 25.21         |
|                                  | Revenues                         | 3,130,812.00               | 802,907.84                                     | 270,182.90                                        | 2,327,904.16                                         | 25.65         |
| Expenditures                     |                                  |                            |                                                |                                                   |                                                      |               |
| PAYROLL & BENEFIT EXPENSE        |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-51000.00                 | Regular Salaries                 | 408,477.00                 | 90,750.09                                      | 34,025.79                                         | 317,726.91                                           | 22.22         |
| 60-6000-51100.00                 | Overtime                         | 31,320.00                  | 6,586.80                                       | 2,865.43                                          | 24,733.20                                            | 21.03         |
| 60-6000-51190.00                 | Other Personal Services          | 10,907.00                  | 2,726.76                                       | 908.92                                            | 8,180.24                                             | 25.00         |
| 60-6000-52000.00                 | Health Insurance Expense         | 45,940.00                  | 13,282.00                                      | 3,472.70                                          | 32,658.00                                            | 28.91         |
| 60-6000-52100.00                 | Life Insurance Expense           | 759.00                     | 219.68                                         | 59.00                                             | 539.32                                               | 28.94         |
| 60-6000-52215.00                 | 401(k) Match                     | 50,383.00                  | 39,854.76                                      | 6,010.30                                          | 10,528.24                                            | 79.10         |
| 60-6000-52300.00                 | FICA Tax Expense                 | 33,644.00                  | 7,236.96                                       | 2,741.76                                          | 26,407.04                                            | 21.51         |
| 60-6000-56400.00                 | Uniforms                         | 3,500.00                   | 1,292.01                                       | 234.27                                            | 2,207.99                                             | 36.91         |
| 60-6000-57010.00                 | Travel, Training & Lodging       | 4,000.00                   | 0.00                                           | 0.00                                              | 4,000.00                                             | 0.00          |
|                                  | PAYROLL & BENEFIT EXPENSE        | 588,930.00                 | 161,949.06                                     | 50,318.17                                         | 426,980.94                                           | 27.50         |
| OTHER EXPENSES                   |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-51400.00                 | Legal Fees                       | 4,000.00                   | 0.00                                           | 0.00                                              | 4,000.00                                             | 0.00          |
| 60-6000-51450.00                 | BANK & CREDIT CARD FEES          | 5,992.00                   | 1,272.37                                       | 1,271.37                                          | 4,719.63                                             | 21.23         |
| 60-6000-51600.00                 | Auditing Fees                    | 11,500.00                  | 0.00                                           | 0.00                                              | 11,500.00                                            | 0.00          |
| 60-6000-57000.00                 | DUES, LICENSES & PERMITS         | 1,000.00                   | 1.35                                           | 1.35                                              | 998.65                                               | 0.14          |
| 60-6000-57100.00                 | Advertising                      | 2,500.00                   | 0.00                                           | 0.00                                              | 2,500.00                                             | 0.00          |
| 60-6000-57999.00                 | Other Misc. Special Exp.         | 1,500.00                   | 55.00                                          | 0.00                                              | 1,445.00                                             | 3.67          |
|                                  | OTHER EXPENSES                   | 26,492.00                  | 1,328.72                                       | 1,272.72                                          | 25,163.28                                            | 5.02          |
| PROFESSIONAL SERVICES            |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-51500.00                 | Engineering Fees                 | 5,000.00                   | 0.00                                           | 0.00                                              | 5,000.00                                             | 0.00          |
| 60-6000-51800.00                 | Computer Services Fees           | 1,000.00                   | 129.00                                         | 43.00                                             | 871.00                                               | 12.90         |
|                                  | PROFESSIONAL SERVICES            | 6,000.00                   | 129.00                                         | 43.00                                             | 5,871.00                                             | 2.15          |
| UTILITIES & MAINTENANCE          |                                  |                            |                                                |                                                   |                                                      |               |
| 60-6000-53100.00                 | Electricity                      | 219,611.00                 | 44,993.47                                      | 14,828.00                                         | 174,617.53                                           | 20.49         |
| 60-6000-53250.00                 | Trash Service                    | 1,285.00                   | 321.42                                         | 107.18                                            | 963.58                                               | 25.01         |
| 60-6000-54200.00                 | Telephone                        | 2,734.00                   | 652.58                                         | 218.30                                            | 2,081.42                                             | 23.87         |
| 60-6000-54550.00                 | MAINTENANCE & SOFTWARE CONTRACTS | 5,317.00                   | 867.00                                         | 385.00                                            | 4,450.00                                             | 16.31         |
| 60-6000-55100.00                 | Gas, Oil & Antifreeze            | 2,000.00                   | 38.81                                          | 38.81                                             | 1,961.19                                             | 1.94          |
| 60-6000-55350.00                 | LIGHT EQUIPMENT & MAINTENANCE    | 5,000.00                   | 35.84                                          | 35.84                                             | 4,964.16                                             | 0.72          |
|                                  | UTILITIES & MAINTENANCE          | 235,947.00                 | 46,909.12                                      | 15,613.13                                         | 189,037.88                                           | 19.88         |

# REVENUE AND EXPENDITURE REPORT FOR CITY OF FESTUS

Balance As of 12/31/2025

% Fiscal Year Completed: 25.21

\*NOTE: Available Balance / Pct Budget does not reflect amounts encumbered.

| GL Number                             | Description                           | 25-26<br>Amended<br>Budget | YTD Balance<br>12/31/2025<br>Normal (Abnormal) | Activity For<br>12/31/2025<br>Increase (Decrease) | Available<br>Balance 12/31/2025<br>Normal (Abnormal) | % Bdgt<br>Used |
|---------------------------------------|---------------------------------------|----------------------------|------------------------------------------------|---------------------------------------------------|------------------------------------------------------|----------------|
| <b>Fund: 60 JCWA Fund</b>             |                                       |                            |                                                |                                                   |                                                      |                |
| Expenditures                          |                                       |                            |                                                |                                                   |                                                      |                |
| REPAIRS & MAINTENANCE                 |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-53550.00                      | Maintenance & Repair                  | 75,000.00                  | 8,315.50                                       | 925.20                                            | 66,684.50                                            | 11.09          |
| 60-6000-57201.00                      | SLUDGE MAINTENANCE                    | 25,000.00                  | 0.00                                           | 0.00                                              | 25,000.00                                            | 0.00           |
| 60-6000-59999.00                      | Other Capital Outlay                  | 561,000.00                 | 71,050.44                                      | 6,640.00                                          | 489,949.56                                           | 12.66          |
|                                       | REPAIRS & MAINTENANCE                 | 661,000.00                 | 79,365.94                                      | 7,565.20                                          | 581,634.06                                           | 12.01          |
| MATERIALS & SUPPLIES                  |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-54000.00                      | Postage                               | 600.00                     | 16.65                                          | 1.48                                              | 583.35                                               | 2.78           |
| 60-6000-54300.00                      | Office Supplies                       | 2,000.00                   | 67.62                                          | 0.00                                              | 1,932.38                                             | 3.38           |
| 60-6000-54400.00                      | Printing                              | 300.00                     | 0.00                                           | 0.00                                              | 300.00                                               | 0.00           |
| 60-6000-55500.00                      | Equipment Rent                        | 2,500.00                   | 0.00                                           | 0.00                                              | 2,500.00                                             | 0.00           |
| 60-6000-56305.00                      | Lab Supplies                          | 17,000.00                  | 1,904.05                                       | 0.00                                              | 15,095.95                                            | 11.20          |
| 60-6000-56450.00                      | Tools                                 | 4,000.00                   | 11.97                                          | 11.97                                             | 3,988.03                                             | 0.30           |
| 60-6000-56460.00                      | Safety Supplies                       | 3,000.00                   | 0.00                                           | 0.00                                              | 3,000.00                                             | 0.00           |
| 60-6000-56550.00                      | Chemicals                             | 260,000.00                 | 55,660.24                                      | 12,243.35                                         | 204,339.76                                           | 21.41          |
| 60-6000-56999.00                      | Other Materials & Supplie             | 1,500.00                   | 799.37                                         | 0.00                                              | 700.63                                               | 53.29          |
|                                       | MATERIALS & SUPPLIES                  | 290,900.00                 | 58,459.90                                      | 12,256.80                                         | 232,440.10                                           | 20.10          |
| OFFICE SUPPLIES, POSTAGE, ADV, TRAVEL |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-56100.00                      | Other Supplies                        | 4,500.00                   | 0.00                                           | 0.00                                              | 4,500.00                                             | 0.00           |
|                                       | OFFICE SUPPLIES, POSTAGE, ADV, TRAVEL | 4,500.00                   | 0.00                                           | 0.00                                              | 4,500.00                                             | 0.00           |
| DUES & SUBSCRIPTIONS                  |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-57003.00                      | TTHM COMPLIANCE COSTS                 | 250.00                     | 0.00                                           | 0.00                                              | 250.00                                               | 0.00           |
|                                       | DUES & SUBSCRIPTIONS                  | 250.00                     | 0.00                                           | 0.00                                              | 250.00                                               | 0.00           |
| INSURANCE & BONDS                     |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-57200.00                      | Insurance,Claims & Bonds              | 165,422.00                 | 38,075.25                                      | 12,691.75                                         | 127,346.75                                           | 23.02          |
|                                       | INSURANCE & BONDS                     | 165,422.00                 | 38,075.25                                      | 12,691.75                                         | 127,346.75                                           | 23.02          |
| NET AMORTIZATION                      |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-59127.00                      | 2021A/B AMORT OF BOND PREMIUM         | (85,143.00)                | (21,285.66)                                    | (7,095.22)                                        | (63,857.34)                                          | 25.00          |
|                                       | NET AMORTIZATION                      | (85,143.00)                | (21,285.66)                                    | (7,095.22)                                        | (63,857.34)                                          | 25.00          |
| DEBT SERVICE                          |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-59834.00                      | 2012 PRINCIPAL PYMT                   | 37,800.00                  | 0.00                                           | 0.00                                              | 37,800.00                                            | 0.00           |
| 60-6000-59874.00                      | 2021AB PRINCIPAL                      | 390,000.00                 | 0.00                                           | 0.00                                              | 390,000.00                                           | 0.00           |
|                                       | DEBT SERVICE                          | 427,800.00                 | 0.00                                           | 0.00                                              | 427,800.00                                           | 0.00           |
| INTEREST EXPENSE                      |                                       |                            |                                                |                                                   |                                                      |                |
| 60-6000-59835.00                      | 2012 INTEREST PYMT                    | 3,749.00                   | 0.00                                           | 0.00                                              | 3,749.00                                             | 0.00           |
| 60-6000-59875.00                      | 2021AB INTEREST                       | 342,000.00                 | 0.00                                           | 0.00                                              | 342,000.00                                           | 0.00           |
|                                       | INTEREST EXPENSE                      | 345,749.00                 | 0.00                                           | 0.00                                              | 345,749.00                                           | 0.00           |
|                                       | Expenditures                          | 2,667,847.00               | 364,931.33                                     | 92,665.55                                         | 2,302,915.67                                         | 13.68          |
| Fund 60 - JCWA Fund:                  |                                       |                            |                                                |                                                   |                                                      |                |
|                                       | TOTAL REVENUES                        | 3,130,812.00               | 802,907.84                                     | 270,182.90                                        | 2,327,904.16                                         | 25.65          |
|                                       | TOTAL EXPENDITURES                    | 2,667,847.00               | 364,931.33                                     | 92,665.55                                         | 2,302,915.67                                         | 13.68          |
|                                       | NET OF REVENUES & EXPENDITURES:       | 462,965.00                 | 437,976.51                                     | 177,517.35                                        | 24,988.49                                            |                |

# JCWA TRIAL BALANCE FOR CITY OF FESTUS

Balance As of 12/31/2025

| GL Number                                      | Description                | 25-26<br>Amended<br>Budget | YTD Balance<br>12/31/2024<br>(Normal) (Abnormal) | THRU<br>Increase (Decrease) | YTD DR<br>12/31/2025<br>(Decrease) | THRU<br>Increase (Decrease) | YTD CR<br>12/31/2025<br>(Decrease) | YTD Balance<br>12/31/2025<br>(Normal) (Abnormal) |
|------------------------------------------------|----------------------------|----------------------------|--------------------------------------------------|-----------------------------|------------------------------------|-----------------------------|------------------------------------|--------------------------------------------------|
| <b>Fund: 60 JCWA Fund</b>                      |                            |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Account Category: Assets</b>                |                            |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 0000 BALANCE SHEET ACCOUNTS</b> |                            |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-0000-11005.00                               | JCWA Operating Cash Acct.  |                            | 1,216,182.36                                     |                             | 3,601,940.44                       |                             | 3,673,424.15                       | 752,003.24                                       |
| 60-0000-11506.00                               | Wtr Replacement M/M Acct.  |                            | 660,364.69                                       |                             | 988,527.83                         |                             | 1,348,575.82                       | 225,953.30                                       |
| 60-0000-11514.00                               | Water Reserve M/M Account  |                            | 85,884.29                                        |                             | 755,615.22                         |                             | 1,086,285.41                       | 522,573.85                                       |
| 60-0000-12148.00                               | 2012 PRINCIPAL INV. ACCT   |                            | 19,015.27                                        |                             | 9,493.36                           |                             | 0.00                               | 18,989.81                                        |
| 60-0000-12149.00                               | 2012 INTEREST INV. ACCT.   |                            | 2,153.57                                         |                             | 903.68                             |                             | 0.00                               | 1,897.67                                         |
| 60-0000-12152.00                               | 2021A DEBT SERVICE FUND    |                            | 369,902.26                                       |                             | 184,351.45                         |                             | 0.00                               | 380,521.45                                       |
| 60-0000-13000.00                               | Investments                |                            | 618,516.78                                       |                             | 1,131,235.98                       |                             | 917,959.67                         | 1,302,140.61                                     |
| 60-0000-13004.00                               | Wtr Replacement Invest.    |                            | 940,479.04                                       |                             | 1,294,091.31                       |                             | 919,187.28                         | 1,311,469.45                                     |
| 60-0000-13005.00                               | Wtr Reserve Investment     |                            | 1,138,931.34                                     |                             | 1,560,974.97                       |                             | 1,097,713.07                       | 1,259,154.25                                     |
| 60-0000-13740.00                               | Non-Profit Water Recv.     |                            | 247,349.00                                       |                             | 755,872.00                         |                             | 740,546.00                         | 254,696.00                                       |
| 60-0000-13900.00                               | Accounts Receivable Other  |                            | 0.00                                             |                             | 215,276.19                         |                             | 330,661.30                         | (63,603.59)                                      |
| 60-0000-13910.00                               | Accrued Interest Recv.     |                            | 35,845.38                                        |                             | 0.00                               |                             | 0.00                               | 14,286.56                                        |
| 60-0000-16000.00                               | Inventory & Supplies       |                            | 94,449.38                                        |                             | 0.00                               |                             | 0.00                               | 104,623.33                                       |
| 60-0000-17000.00                               | Land                       |                            | 373,444.45                                       |                             | 0.00                               |                             | 0.00                               | 373,444.45                                       |
| 60-0000-17005.00                               | Land Improvements          |                            | 44,063.00                                        |                             | 0.00                               |                             | 0.00                               | 63,875.64                                        |
| 60-0000-17006.00                               | A/D Land Improvements      |                            | (29,396.08)                                      |                             | 0.00                               |                             | 0.00                               | (35,383.74)                                      |
| 60-0000-17100.00                               | Buildings                  |                            | 3,831,012.74                                     |                             | 0.00                               |                             | 0.00                               | 3,838,634.40                                     |
| 60-0000-17251.00                               | Accumulated Depr. Bldgs.   |                            | (193,929.56)                                     |                             | 0.00                               |                             | 0.00                               | (318,057.36)                                     |
| 60-0000-17253.00                               | Accum. Depr. Water System  |                            | (7,363,266.16)                                   |                             | 0.00                               |                             | 0.00                               | (7,894,428.91)                                   |
| 60-0000-17255.00                               | Accum. Depr. Tools, Equip  |                            | (189,797.03)                                     |                             | 0.00                               |                             | 0.00                               | (255,116.24)                                     |
| 60-0000-17256.00                               | Accum. Depr. Pump Equip.   |                            | (275,605.10)                                     |                             | 0.00                               |                             | 0.00                               | (319,163.14)                                     |
| 60-0000-17257.00                               | Accum. Depr. Vehicles      |                            | (20,757.59)                                      |                             | 0.00                               |                             | 0.00                               | (23,951.06)                                      |
| 60-0000-17300.00                               | Water System               |                            | 22,650,554.43                                    |                             | 0.00                               |                             | 0.00                               | 23,109,176.61                                    |
| 60-0000-17610.00                               | Machinery-Equipment        |                            | 906,444.11                                       |                             | 0.00                               |                             | 0.00                               | 944,842.99                                       |
| 60-0000-17700.00                               | Pumping Equipment          |                            | 1,082,615.00                                     |                             | 0.00                               |                             | 0.00                               | 1,127,454.65                                     |
| 60-0000-17800.00                               | Automobiles                |                            | 31,934.75                                        |                             | 0.00                               |                             | 0.00                               | 31,934.75                                        |
| 60-0000-17950.00                               | Computer Equipment         |                            | 20,950.59                                        |                             | 0.00                               |                             | 0.00                               | 20,950.59                                        |
| 60-0000-17951.00                               | Accum. Depr. Computer      |                            | (15,749.67)                                      |                             | 0.00                               |                             | 0.00                               | (17,830.03)                                      |
| 60-0000-18010.00                               | Prepaid Expenses           |                            | 87,597.25                                        |                             | 0.12                               |                             | 38,075.37                          | 97,901.21                                        |
| Total Department 0000:                         |                            |                            | 26,369,188.49                                    |                             | 10,498,282.55                      |                             | 10,152,428.07                      | 26,828,990.74                                    |
| Assets                                         |                            |                            | 26,369,188.49                                    |                             | 10,498,282.55                      |                             | 10,152,428.07                      | 26,828,990.74                                    |
| <b>Account Category: Liabilities</b>           |                            |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 0000 BALANCE SHEET ACCOUNTS</b> |                            |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-0000-21000.00                               | Accounts Payable           |                            | 188,905.47                                       |                             | 2,234,114.86                       |                             | 2,159,543.75                       | 26,548.56                                        |
| 60-0000-22000.00                               | Accrued Payroll            |                            | 10,314.61                                        |                             | 0.00                               |                             | 0.00                               | 11,478.59                                        |
| 60-0000-22050.00                               | Accrued Vacation Time      |                            | 13,329.26                                        |                             | 0.00                               |                             | 0.00                               | 31,122.22                                        |
| 60-0000-22095.00                               | WATER SICK LIABILITY       |                            | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 3,777.88                                         |
| 60-0000-22100.00                               | Fed. Withholding Tax Liab  |                            | 0.00                                             |                             | 8,442.79                           |                             | 8,442.79                           | 0.00                                             |
| 60-0000-22200.00                               | State Withholding Tax LB.  |                            | 0.00                                             |                             | 2,733.00                           |                             | 2,733.00                           | 0.00                                             |
| 60-0000-22300.00                               | Social Security Tax Liab.  |                            | 0.00                                             |                             | 11,730.48                          |                             | 11,730.48                          | 0.00                                             |
| 60-0000-22305.00                               | Medicare Tax Liability     |                            | 0.00                                             |                             | 2,743.44                           |                             | 2,743.44                           | 0.00                                             |
| 60-0000-22360.00                               | 401(K) Deferred Liability  |                            | 0.00                                             |                             | 48,255.69                          |                             | 48,255.69                          | 0.00                                             |
| 60-0000-22600.00                               | HEALTH INSURANCE LIABILIT  |                            | 3,734.84                                         |                             | 11,022.23                          |                             | 14,451.47                          | 3,984.04                                         |
| 60-0000-22700.00                               | Life Insurance Liability   |                            | 55.32                                            |                             | 169.54                             |                             | 222.80                             | 53.24                                            |
| 60-0000-22702.00                               | DENTAL INSURANCE LIABILITY |                            | 377.74                                           |                             | 1,119.57                           |                             | 1,329.55                           | 396.62                                           |
| 60-0000-22703.00                               | VISION INSURANCE LIABILITY |                            | 65.88                                            |                             | 194.81                             |                             | 237.07                             | 68.52                                            |
| 60-0000-22820.00                               | American Fidelity Liab.    |                            | 261.88                                           |                             | 709.68                             |                             | 709.68                             | 236.56                                           |
| 60-0000-26693.00                               | 2021 BOND PREMIUM          |                            | 1,702,852.90                                     |                             | 0.00                               |                             | 0.00                               | 1,702,852.90                                     |

# JCWA TRIAL BALANCE FOR CITY OF FESTUS

Balance As of 12/31/2025

| GL Number                                      | Description                      | 25-26<br>Amended<br>Budget | YTD Balance<br>12/31/2024<br>(Normal) (Abnormal) | THRU<br>Increase (Decrease) | YTD DR<br>12/31/2025<br>(Decrease) | THRU<br>Increase (Decrease) | YTD CR<br>12/31/2025<br>(Decrease) | YTD Balance<br>12/31/2025<br>(Normal) (Abnormal) |
|------------------------------------------------|----------------------------------|----------------------------|--------------------------------------------------|-----------------------------|------------------------------------|-----------------------------|------------------------------------|--------------------------------------------------|
| <b>Fund: 60 JCWA Fund</b>                      |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Account Category: Liabilities</b>           |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 0000 BALANCE SHEET ACCOUNTS</b> |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-0000-26694.00                               | 2021 AMORT OF BOND PREMIUM       |                            | (297,999.24)                                     |                             | 21,285.66                          |                             | 0.00                               | (383,141.88)                                     |
| 60-0000-28204.00                               | 2021AB BOND PAYABLE              |                            | 8,925,000.00                                     |                             | 0.00                               |                             | 0.00                               | 8,550,000.00                                     |
| 60-0000-28287.00                               | Accrued Interest Payable         |                            | 90,347.86                                        |                             | 0.00                               |                             | 0.00                               | 86,469.34                                        |
| 60-0000-28300.00                               | 2012 DIRECT LOAN PAYABLE         |                            | 322,900.00                                       |                             | 0.00                               |                             | 0.00                               | 285,100.00                                       |
| Total Department 0000:                         |                                  |                            | 10,960,146.52                                    |                             | 2,342,521.75                       |                             | 2,250,399.72                       | 10,318,946.59                                    |
| Liabilities                                    |                                  |                            | 10,960,146.52                                    |                             | 2,342,521.75                       |                             | 2,250,399.72                       | 10,318,946.59                                    |
| <b>Account Category: Fund Equity</b>           |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 0000 BALANCE SHEET ACCOUNTS</b> |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-0000-30000.00                               | Fund Balance                     |                            | 15,407,611.84                                    |                             | 0.00                               |                             | 0.00                               | 15,390,528.40                                    |
| Total Department 0000:                         |                                  |                            | 15,407,611.84                                    |                             | 0.00                               |                             | 0.00                               | 15,390,528.40                                    |
| Fund Equity                                    |                                  |                            | 15,407,611.84                                    |                             | 0.00                               |                             | 0.00                               | 15,390,528.40                                    |
| <b>Account Category: Revenues</b>              |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 6000 JCWA</b>                   |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-6000-47100.00                               | Water Revenue Interest           | 131,972.00                 | 70,721.45                                        |                             | 0.00                               |                             | 47,017.88                          | 47,017.88                                        |
| 60-6000-48000.00                               | Misc. Income                     | 0.00                       | 28.23                                            |                             | 0.00                               |                             | 17.96                              | 17.96                                            |
| 60-6000-49211.00                               | Festus Water Sales               | 2,087,800.00               | 511,060.00                                       |                             | 0.00                               |                             | 526,240.00                         | 526,240.00                                       |
| 60-6000-49212.00                               | Herculeaneum Water Sales         | 911,040.00                 | 223,008.00                                       |                             | 0.00                               |                             | 229,632.00                         | 229,632.00                                       |
| Total Department 6000:                         |                                  | 3,130,812.00               | 804,817.68                                       |                             | 0.00                               |                             | 802,907.84                         | 802,907.84                                       |
| Revenues                                       |                                  | 3,130,812.00               | 804,817.68                                       |                             | 0.00                               |                             | 802,907.84                         | 802,907.84                                       |
| <b>Account Category: Expenditures</b>          |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| <b>Department: 6000 JCWA</b>                   |                                  |                            |                                                  |                             |                                    |                             |                                    |                                                  |
| 60-6000-51000.00                               | Regular Salaries                 | 408,477.00                 | 91,014.28                                        |                             | 90,750.09                          |                             | 0.00                               | 90,750.09                                        |
| 60-6000-51100.00                               | Overtime                         | 31,320.00                  | 6,613.30                                         |                             | 6,586.80                           |                             | 0.00                               | 6,586.80                                         |
| 60-6000-51190.00                               | Other Personal Services          | 10,907.00                  | 2,647.26                                         |                             | 2,726.76                           |                             | 0.00                               | 2,726.76                                         |
| 60-6000-51400.00                               | Legal Fees                       | 4,000.00                   | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 0.00                                             |
| 60-6000-51450.00                               | BANK & CREDIT CARD FEES          | 5,992.00                   | 1,357.38                                         |                             | 1,272.37                           |                             | 0.00                               | 1,272.37                                         |
| 60-6000-51500.00                               | Engineering Fees                 | 5,000.00                   | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 0.00                                             |
| 60-6000-51600.00                               | Auditing Fees                    | 11,500.00                  | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 0.00                                             |
| 60-6000-51800.00                               | Computer Services Fees           | 1,000.00                   | 128.40                                           |                             | 129.00                             |                             | 0.00                               | 129.00                                           |
| 60-6000-52000.00                               | Health Insurance Expense         | 45,940.00                  | 12,179.58                                        |                             | 13,506.21                          |                             | 224.21                             | 13,282.00                                        |
| 60-6000-52100.00                               | Life Insurance Expense           | 759.00                     | 218.08                                           |                             | 222.80                             |                             | 3.12                               | 219.68                                           |
| 60-6000-52215.00                               | 401(k) Match                     | 50,383.00                  | 32,964.91                                        |                             | 45,355.78                          |                             | 5,501.02                           | 39,854.76                                        |
| 60-6000-52300.00                               | FICA Tax Expense                 | 33,644.00                  | 7,262.27                                         |                             | 7,236.96                           |                             | 0.00                               | 7,236.96                                         |
| 60-6000-53100.00                               | Electricity                      | 219,611.00                 | 39,921.28                                        |                             | 44,993.47                          |                             | 0.00                               | 44,993.47                                        |
| 60-6000-53250.00                               | Trash Service                    | 1,285.00                   | 302.49                                           |                             | 321.42                             |                             | 0.00                               | 321.42                                           |
| 60-6000-53550.00                               | Maintenance & Repair             | 75,000.00                  | 9,456.70                                         |                             | 8,315.50                           |                             | 0.00                               | 8,315.50                                         |
| 60-6000-54000.00                               | Postage                          | 600.00                     | 56.76                                            |                             | 16.65                              |                             | 0.00                               | 16.65                                            |
| 60-6000-54200.00                               | Telephone                        | 2,734.00                   | 723.13                                           |                             | 652.58                             |                             | 0.00                               | 652.58                                           |
| 60-6000-54300.00                               | Office Supplies                  | 2,000.00                   | 300.58                                           |                             | 67.62                              |                             | 0.00                               | 67.62                                            |
| 60-6000-54400.00                               | Printing                         | 300.00                     | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 0.00                                             |
| 60-6000-54550.00                               | MAINTENANCE & SOFTWARE CONTRACTS | 5,317.00                   | 867.00                                           |                             | 867.00                             |                             | 0.00                               | 867.00                                           |
| 60-6000-55100.00                               | Gas, Oil & Antifreeze            | 2,000.00                   | 58.05                                            |                             | 38.81                              |                             | 0.00                               | 38.81                                            |
| 60-6000-55350.00                               | LIGHT EQUIPMENT & MAINTENANCE    | 5,000.00                   | 0.00                                             |                             | 35.84                              |                             | 0.00                               | 35.84                                            |
| 60-6000-55500.00                               | Equipment Rent                   | 2,500.00                   | 0.00                                             |                             | 0.00                               |                             | 0.00                               | 0.00                                             |
| 60-6000-56100.00                               | Other Supplies                   | 4,500.00                   | 1,531.35                                         |                             | 0.00                               |                             | 0.00                               | 0.00                                             |

# JCWA TRIAL BALANCE FOR CITY OF FESTUS

Balance As of 12/31/2025

| GL Number                              | Description                   | 25-26<br>Amended<br>Budget | YTD Balance<br>12/31/2024<br>(Abnormal) | THRU<br>Increase | YTD DR<br>12/31/2025<br>(Decrease) | THRU<br>Increase | YTD CR<br>12/31/2025<br>(Decrease) | YTD Balance<br>12/31/2025<br>(Abnormal) |
|----------------------------------------|-------------------------------|----------------------------|-----------------------------------------|------------------|------------------------------------|------------------|------------------------------------|-----------------------------------------|
|                                        |                               | Normal                     |                                         |                  |                                    |                  |                                    | Normal                                  |
| <b>Fund: 60 JCWA Fund</b>              |                               |                            |                                         |                  |                                    |                  |                                    |                                         |
| <b>Account Category: Expenditures</b>  |                               |                            |                                         |                  |                                    |                  |                                    |                                         |
| <b>Department: 6000 JCWA</b>           |                               |                            |                                         |                  |                                    |                  |                                    |                                         |
| 60-6000-56305.00                       | Lab Supplies                  | 17,000.00                  | 3,771.27                                |                  | 1,904.05                           |                  | 0.00                               | 1,904.05                                |
| 60-6000-56400.00                       | Uniforms                      | 3,500.00                   | 322.84                                  |                  | 1,292.01                           |                  | 0.00                               | 1,292.01                                |
| 60-6000-56450.00                       | Tools                         | 4,000.00                   | 186.96                                  |                  | 11.97                              |                  | 0.00                               | 11.97                                   |
| 60-6000-56460.00                       | Safety Supplies               | 3,000.00                   | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-56550.00                       | Chemicals                     | 260,000.00                 | 62,060.61                               |                  | 55,660.24                          |                  | 0.00                               | 55,660.24                               |
| 60-6000-56999.00                       | Other Materials & Supplie     | 1,500.00                   | 0.00                                    |                  | 799.37                             |                  | 0.00                               | 799.37                                  |
| 60-6000-57000.00                       | DUES, LICENSES & PERMITS      | 1,000.00                   | (2.70)                                  |                  | 1.35                               |                  | 0.00                               | 1.35                                    |
| 60-6000-57003.00                       | TTHM COMPLIANCE COSTS         | 250.00                     | 1.35                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-57010.00                       | Travel, Training & Lodging    | 4,000.00                   | 272.28                                  |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-57100.00                       | Advertising                   | 2,500.00                   | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-57200.00                       | Insurance, Claims & Bonds     | 165,422.00                 | 33,870.51                               |                  | 38,075.37                          |                  | 0.12                               | 38,075.25                               |
| 60-6000-57201.00                       | SLUDGE MAINTENANCE            | 25,000.00                  | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-57999.00                       | Other Misc. Special Exp.      | 1,500.00                   | 10.44                                   |                  | 55.00                              |                  | 0.00                               | 55.00                                   |
| 60-6000-59127.00                       | 2021A/B AMORT OF BOND PREMIUM | (85,143.00)                | (21,285.66)                             |                  | 0.00                               |                  | 21,285.66                          | (21,285.66)                             |
| 60-6000-59834.00                       | 2012 PRINCIPAL PYMT           | 37,800.00                  | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-59835.00                       | 2012 INTEREST PYMT            | 3,749.00                   | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-59874.00                       | 2021AB PRINCIPAL              | 390,000.00                 | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-59875.00                       | 2021AB INTEREST               | 342,000.00                 | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| 60-6000-59999.00                       | Other Capital Outlay          | 561,000.00                 | 516,576.85                              |                  | 71,050.44                          |                  | 0.00                               | 71,050.44                               |
| Total Department 6000:                 |                               | 2,667,847.00               | 803,387.55                              |                  | 391,945.46                         |                  | 27,014.13                          | 364,931.33                              |
| Expenditures                           |                               | 2,667,847.00               | 803,387.55                              |                  | 391,945.46                         |                  | 27,014.13                          | 364,931.33                              |
| <b>Total Fund 60:</b>                  |                               |                            |                                         |                  |                                    |                  |                                    |                                         |
| TOTAL ASSETS                           |                               |                            | 26,369,188.49                           |                  | 10,498,282.55                      |                  | 10,152,428.07                      | 26,828,990.74                           |
| BEG. FUND BALANCE - 24-25              |                               |                            | 15,407,611.84                           |                  | 0.00                               |                  | 0.00                               | 15,390,528.40                           |
| + NET OF REVENUES/EXPENDITURES - 24-25 |                               |                            | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 681,539.24                              |
| + NET OF REVENUES & EXPENDITURES       |                               | 462,965.00                 | 1,430.13                                |                  | (391,945.46)                       |                  | (829,921.97)                       | 437,976.51                              |
| + FUND BALANCE ADJUSTMENTS             |                               | 0.00                       | (17,083.44)                             |                  | 0.00                               |                  | 0.00                               | 0.00                                    |
| = ENDING FUND BALANCE                  |                               |                            | 15,391,958.53                           |                  | 0.00                               |                  | 0.00                               | 16,510,044.15                           |
| + LIABILITIES                          |                               |                            | 10,960,146.52                           |                  | 2,342,521.75                       |                  | 2,250,399.72                       | 10,318,946.59                           |
| = TOTAL LIABILITIES AND FUND BALANCE   |                               |                            | 26,369,188.49                           |                  | (2,734,467.21)                     |                  | (3,080,321.69)                     | 26,828,990.74                           |
| Total All Funds                        |                               | 462,965.00                 | 0.00                                    |                  | 13,232,749.76                      |                  | 13,232,749.76                      | 681,539.24                              |
| + NET OF REVENUES/EXPENDITURES - 24-25 |                               |                            | 0.00                                    |                  | 0.00                               |                  | 0.00                               | 681,539.24                              |
|                                        |                               |                            | 0.00                                    |                  | 13,232,749.76                      |                  | 13,232,749.76                      | 0.00                                    |



Meeting January 15th, 2026

## Jefferson County Water Authority Board Report

### **Metered Water Averages for December 2025:**

Raw-1.419 MGD      Festus-0.885 MGD

Herculaneum-0.349 MGD    Distribution-1.234 MGD

The holiday season was great and the off-time much appreciated, but as the adage says, “All good things must come to an end!”. A new calendar year brings with it a flurry of activities and demands involving the regulatory side of the house. Our team of professionals hit the ground running in approaching 2026 by zeroing all flow totalizer meters at the treatment plant and the three meter vaults, then tallying all end of year data, at 0001 hours on January 1<sup>st</sup>. I’m happy to say that one week into the new year operators have already collected all mandated January bacteriological samples, the January TOC (Total Organic Compound) sample, and the quarterly fluoride sample, and forwarded them to the Mo DNR certified laboratory in Jefferson City for testing. The annual lagoon maintenance report is done and was submitted in conjunction with the lime sludge/backwash recovery lagoon quarterly eDMR (electronic Department Monitoring Report). The annual Tier II Report is also complete and has been submitted to the Missouri Emergency Response Commission (MERC). The annual Major Water Use Report has been calculated and submitted to Mo DNR Water Resources Center. To ensure compliance with a Mo DNR time-lined every 3-year requirement, the JCWA Bacteriological Sampling Site Plan has been reviewed, updated, and sent off to the Mo DNR Public Drinking Water Monitoring Section and the Bacteriological and Chemical Monitoring Unit. We are still working on the last regulatory 5-year periodical mandate created by the America’s Water Infrastructure Act (AWIA) of 2013 and the Safe Drinking Water Act. We must review, amend if necessary, and formally recertify our Community Water System Risk and Resilience Assessments (RRA’s) and Emergency Response Plans (ERP’s) to the Environmental Protection Agency (EPA). This task is a bit more time-consuming, but I foresee no problem meeting posted due dates and deadlines of 30 June and then six months later from the first submission date respectively. And lastly, the Mo DNR St. Louis Regional Office is slated to conduct a routine compliance inspection of the JCWA on January

22<sup>nd</sup>. Routine inspections are not as intensive as the Sanitary Survey Inspections, and their frequency is once every 3 years. Inspectors are notorious for always finding “something”; however, I anticipate faring well since all of us work hard daily ensuring we remain in compliance.

Now for a few quick follow ups from the last report. First off, Jon from McEnery Automation finished the reprogramming of our SCADA network to resolve this issue of the pumps at the new well shutting off anytime we lost signal at one of the meter vaults. So far, his efforts seem to have been successful. We did have one of the well pumps kick off on one occasion over the holidays; however, that seems to have been more of a legitimate commercial power issue and not a SCADA issue. Will continue to monitor this mystery. Reinhold Electric returned and replaced the unfunctional VFD and electrical control panel ventilation fans at both collector wells. All fans are operational now and we do have spares setting on the shelf since this appears to be a potential recurring issue for us. Nic and I have been digging through archives and copying another trove of operational and plant flow data in support of the future needs-study being conducted by Burns and McDonnell. We anticipate working “off and on” throughout this calendar year in support of this endeavor.

As you may recall, this past summer we suspended rotating shifts due to losing one of our key personnel. As luck would have it, that operator returned to the JCWA a couple months ago and we now can reap the benefits from the luxury of having a fully manned and highly trained work force once again. Shift rotations will be resuming on the pay period beginning January 11th, with Dylan moving to the evening shift and Bobby coming to days. In keeping with past policy, rotations will happen on a 4-week basis starting on day one of every other pay period.

And, to end on kind of a sour note, there was one work related injury on January 7<sup>th</sup>. One of our operators was using a hand grinder to cut off some corroded bolts securing a vent pipe screen. The task was to replace the screen. The grinder got in a little bit of a bind, kicked back, and cut the person’s lower leg. He did seek medical attention, got a few stitches, and was cleared to return to work. Fortunately, he was wearing thick, long leg, style pants, so the severity of the laceration was lessened. Nic and I are conducting an internal investigation, with the goal of preventing mishaps of this nature from happening again. One of the ideas we are looking at is purchasing a set of chaps, sort of what one would wear while using a chainsaw. We do conduct and document safety meetings weekly, and we did have a meeting the morning of the incident. At the end of the day, we want everyone to return home injury free and in one piece!

Jeffrey Crannick, Plant Manager