Jefferson County Water Authority

MONTHLY MEETING

711 WEST MAIN STREET, FESTUS, MO 63028

Thursday, March 19, 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.

AGENDA

I. Call to Order

II. Roll Call

III. Pledge of Allegiance

IV. Approve Minutes

a. February 19, 2026

V. Approval of Bills

Vendor	Check Amount		Description
Miscellaneous Vendors	$99,550.21		See Attached List "Unpaid"
Miscellaneous Vendors	$16,566.60		See Attached List "Released"
Employees & Taxes (Released)	$15,166.96		Payroll/Payroll Taxes for Pay Date 2-13-26
Employees & Taxes (Released)	$16,574.52		Payroll/Payroll Taxes for Pay Date 2-27-26
UMB Bank (Released)	$61,000.00		Debt Service Payment on 2021A Due 3-5-26
UMB Bank (Released)	$10,290.60		2012 Direct Loan Fees Due 3-15-26
TOTAL	**$219,148.89**		

VI. Old Business

VII. New Business

Agenda for Thursday, March 19, 2026 was posted on March 13, 2026 at Festus City Hall by Miranda O'Haleck at approximately 12:00 pm.

a. Corporation Certification Letter

- Bond Covenants — Reviewed Activities

b. FY 24-25 Audit

- Report to the Board
- Report to Management
- JCWA Final Audit

c. Legal Services RFQ

VIII. Resolutions

IX. Reports

a. Missouri DNR - Final Report (Informational Only)

b. Plant Manager's Report - March, 2026

c. Treasurer's Reports: (Informational Only)

- Trial Balance Report
- Revenue & Expenditure Report
- General Ledge Activity Report

X. Adjourn

Agenda for Thursday, March 19, 2026 was posted on March 13, 2026 at Festus City Hall by Miranda O'Haleck at approximately 12:00 pm.

MONTHLY MEETING
711 West Main Street, Festus, MO 63028

Meeting Minutes **Thursday, February 19, 2026**

CALL TO ORDER: Logan Jaskiewicz called the meeting at approximately 10:00 a.m.

ROLL CALL:

Members Present:	Logan Jaskiewicz, Michael Christopher, Mark Johnson, Kevin Dennis (Zoomed)
Absent:	Terry Thomas
Also Present:	Jeff Crannick - JCWA Plant Manager, Shain Dollar, Miranda O'Haleck, Jen Filkins

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES:
Logan Jaskiewicz entertained a motion to approve the minutes from January 15, 2026 minutes as presented.

Motion for Approval:	Michael Christopher
Second:	Mark Johnson
Ayes:	4
Nays:	0
Absent:	1

APPROVAL OF BILLS:
Mr. Jaskiewicz stated approval of bills is $216,080.14 & asked if there were any questions. With no questions, he entertained a motion.

Motion for Approval:	Mark Johnson
Second:	Michael Christopher
Roll Call:	Kevin Dennis, Mark Johnson, Michael Christopher, Logan Jaskiewicz
Absent:	Terry Thomas

OLD BUSINESS: N/A

NEW BUSINESS: N/A

RESOLUTIONS: N/A

REPORTS:

PE: 1/31/26 - Trial Balance, General Ledger Cash Activity, Revenue & Expenditure Report
Informational only, no discussion by the board.

Plant Manager Reports: (January Report)
Mr. Crannick stated that the tractors are back from maintenance in preparation for upcoming outside work. We found some free training classes for some of the guys that will help with their certifications. We're going to be looking at the new well with the pump that the motor fried in it. What had happened in the past is that the electrical connector vibrated loose, and the contractor who worked on it said it's a common thing. I talked to a factory rep and they are sending someone down to look at the pump Monday so that we are ready for high usage this summer. The pump is only 2 ½ years old.

BOARD OF DIRECTORS:

Kevin Dennis: Asked Mr. Crannick if he was experiencing any problems pumping water given the rivers are so low. Mr. Crannick responded that so far water production is as would expect. We're still holding our own given the extended period of record lows.
Logan Jaskiewicz: None
Michael Christopher: None
Mark Johnson: None
Terry Thomas: Absent

ADJOURN:

Michael Christopher made a motion to adjourn the meeting, seconded by Mark Johnson, motion carried unanimously.

These minutes were approved this _______day of ____________, 2026.

____
Logan Jaskiewicz, President

Attest:

____
Jennifer Filkins, Secretary

Jefferson County Water Authority
Check Detail Register - UNPAID

JCWA MEETING MAR 19, 2026

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		AMERENUE		
PLANT METER FEB-26				
	60-6000-53100.00	Electricity	$8866.22	PLANT METER FROM 1/25-2/23
Total for	**AMERENUE**		$8866.22	
		FARM PLAN - BUCHHEIT'S		
87872003				
	60-6000-53550.00	Maintenance & Repair	$376.98	POLY ROPE (1),SPRIG SNAPS (2),ACID (9GAL
87853154				
	60-6000-53550.00	Maintenance & Repair	$7.95	QUICKLINK (5)
Total for	**FARM PLAN - BUCHHEIT'S**		$384.93	
		CENTRAL POWER SYSTEMS & SERVICES		
R116010984:01				
	60-6000-54550.00	MAINTENANCE & SOFT	$660.00	GENERATOR CONTRACT MAINTENANCE
	60-6000-53550.00	Maintenance & Repair	$1417.63	REPLACED GENERATOR FILTERS & BATTERIES
Total for	**CENTRAL POWER SYSTEMS & SERVIC**		$2077.63	
		CRYSTAL HEATING & COOLING, INC.		
141265023				
	60-6000-54550.00	MAINTENANCE & SOFT	$385.00	COMMERCIAL MAINT. ON AC UNITS
Total for	**CRYSTAL HEATING & COOLING, INC.**		$385.00	
		DURKIN EQUIPMENT		
DK-SINVP106577-2				
	60-0000-13900.00	Accounts Receivable Ot	$60000.00	FESTUS/JCWA SCADA PROJECT
Total for	**DURKIN EQUIPMENT**		$60000.00	
		CITY OF FESTUS		
POSTAGE FEB-26				
	60-6000-54000.00	Postage	$2.96	POSTAGE USED IN FEB-26
SERVICES MAR-26				
	60-6000-51190.00	Other Personal Services	$908.92	PERSONAL SERVICES FOR MAR-26
19144				
	60-6000-51800.00	Computer Services Fee	$20.00	MAILBOX + ONLINE (2) FEB-26
	60-6000-51800.00	Computer Services Fee	$23.00	FULL OFFICE VERSION FEB-26
	60-6000-51800.00	Computer Services Fee	$75.00	RECLASSIFICATIONS FROM BEG FY-CUR
AMERICAN FEB-26				
	60-0000-22820.00	American Fidelity Liab.	$318.06	AMERICAN FIDELITY PREIMUMS FOR FEB-26
Total for	**CITY OF FESTUS**		$1347.94	
		Grainger -		
9805934594				
	60-6000-56999.00	Other Materials & Suppl	$484.26	PAPER TOWELS (3), DRY WIPES (10)
9812629658				
	60-6000-53550.00	Maintenance & Repair	$361.11	VACUUM BREAKER
Total for	**Grainger -**		$845.37	
		MCENERY AUTOMATION CORPORATION		
1443302				
	60-6000-53550.00	Maintenance & Repair	$1321.20	ADDITIONAL SUPPORT/MCKINNEY + MILEAGE
1443301				

Jefferson County Water Authority
Check Detail Register - UNPAID

JCWA MEETING MAR 19, 2026

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	60-6000-53550.00	Maintenance & Repair	$4960.00	NETWORK MAP & METER VAULT INSPECTION
Total for	**MCENERY AUTOMATION CORPORATI**		$6281.20	
		Mississippi Lime Company		
CD179931				
	60-6000-56550.00	Chemicals	$11472.33	26.03TN QUICKLIME
Total for	**Mississippi Lime Company**		$11472.33	
		MUNICIPAL EQUIPMENT CO		
INV0028448				
	60-6000-53550.00	Maintenance & Repair	$1480.00	NEW WELL PUMP REPAIR SERVICE
Total for	**MUNICIPAL EQUIPMENT CO**		$1480.00	
		PVS DX, INC.		
237000173-26				
	60-6000-56550.00	Chemicals	$1850.40	2000LB CHLORINE
237000251-26				
	60-6000-56550.00	Chemicals	$1850.40	2000LBS CHLORINE
Total for	**PVS DX, INC.**		$3700.80	
		Sidener Environmental Services		
536574				
	60-6000-53550.00	Maintenance & Repair	$1786.51	MOUNTING KITS FOR VAC REGS (2)
Total for	**Sidener Environmental Services**		$1786.51	
		HD SUPPLY, INC.		
INV00953753				
	60-6000-56305.00	Lab Supplies	$814.30	GLOVES, FLUORIDE REAGENT SPADNS, VIALS
Total for	**HD SUPPLY, INC.**		$814.30	
		Waste Management of St. Louis		
7684301-1840-8				
	60-6000-53250.00	Trash Service	$107.98	(2) YARD DUMPSTER MAR-26
Total for	**Waste Management of St. Louis**		$107.98	

Jefferson County Water Authority
Check Detail Register - UNPAID

JCWA MEETING MAR 19, 2026

Invoice Number	GL Number	Vendor Name	Check Amount	Comment

Total Amount Being Paid: **$99550.21**

JEFFERSON COUNTY WATER AUTHORITY
Check Detail Register - (RELEASED)

JCWA MEETING MAR 19, 2026

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		AMERENUE		
RIVER METER FEB-26				
	60-6000-53100.00	Electricity	$6591.61	RIVER METER FROM 1/23-2/21
Total for	**AMERENUE**		$6591.61	
		AT&T COMPANY		
287351353413-2/26				
	60-6000-54200.00	Telephone	$98.26	CELLPHONE/TABLET PLAN
Total for	**AT&T COMPANY**		$98.26	
		CHARTER COMMUNICATIONS		
INTERNET MAR-26				
	60-6000-54200.00	Telephone	$125.49	INTERNET SERVICE 2/24-3/23/26
Total for	**CHARTER COMMUNICATIONS**		$125.49	
		COMMERCE BANK - COMMERCIAL CARDS		
2026 MEMBERSHIP				
	60-6000-57000.00	DUES, LICENSES & PER	$325.00	2026 MEMBERSHIP DUES FOR (3) CONNECTION
TOTAL ACCESS-1/26				
	60-6000-48300.00	Insurance Claims & Ref	$1352.26	ALBRECHT (3) VISITS 1/7, 1/16, 1/21
DNR-2/13/26				
	60-6000-57000.00	DUES, LICENSES & PER	$51.25	SCHOPP "A" EXAM FEE
ELLIS BATTERY-2/26				
	60-6000-53550.00	Maintenance & Repair	$70.38	12V BATTERIES (2)
Total for	**COMMERCE BANK - COMMERCIAL CA**		$1798.89	
		METROPOLITAN LIFE INSURANCE COMPANY		
METLIFE MAR-26				
	60-0000-22700.00	Life Insurance Liability	$59.00	LIFE INSURANCE LIABILITY
	60-0000-22702.00	DENTAL INSURANCE LI	$396.62	DENTAL INSURANCE LIABILITY
	60-0000-22703.00	VISION INSURANCE LI	$68.52	VISION INSURANCE LIABILITY
	60-6000-52000.00	Health Insurance Expen	-$0.09	ROUNDING
Total for	**METROPOLITAN LIFE INSURANCE CO**		$524.05	
		NATIONWIDE TRUST COMPANY, FSB		
401K 2/27/26				
	60-0000-22360.00	401(K) Deferred Liabilit	$796.94	PAYROLL DEDUCTION FOR PAY DATE 2/27/26
401K 3/13/26				
	60-0000-22360.00	401(K) Deferred Liabilit	$796.94	PAYROLL DEDUCTION FOR PAY DATE 3/13/26
Total for	**NATIONWIDE TRUST COMPANY, FSB**		$1593.88	
		PVS DX, INC.		
237001579-25				
	60-6000-56550.00	Chemicals	$1850.40	2000# CHLORINE
Total for	**PVS DX, INC.**		$1850.40	
		UNITED HEALTHCARE SERVICES, INC.		
HEALTH MAR-26				
	60-0000-22600.00	HEALTH INSURANCE LI	$3984.04	HEALTH INSURANCE MAR-26
	60-6000-48000.00	Misc. Income	-$0.02	ROUNDING
Total for	**UNITED HEALTHCARE SERVICES, INC.**		$3984.02	

JEFFERSON COUNTY WATER AUTHORITY
Check Detail Register - (RELEASED)

JCWA MEETING MAR 19, 2026

Invoice Number	GL Number	Vendor Name	Check Amount	Comment

Total Amount Being Paid: **$16566.60**

JCWA PAYROLL
Bi-Weekly Payroll

DATE: 2/13/26

PERIOD FROM: 1/25/26-2/7/26

NET PAY:	**$**	**11,227.22**
TAXES:	**$**	**3,939.74**
TOTAL	**$**	**15,166.96**

AUTHORIZED ACH/VERIFIED

#2760434

Confirmation No.

Processed By

FIT TAX

n/a

SIT TAX

401K Done

n/a

Supports

Albrecht:
Overtime (2)
Holiday Overtime (0)

Patton:
Overtime (0)
Holiday Overtime (0)

Schopp:
Overtime (0)
Holiday Overtime (0)

Shane
Overtime (6.5)
Holiday Overtime (0)

Stroup:
Overtime (0)
Holiday Overtime (0)

JCWA PAYROLL
Bi-Weekly Payroll

DATE: 2/27/26

PERIOD FROM: 2/8/26-2/21/26

NET PAY: $ 12,250.86
TAXES: $ 4,323.66
TOTAL $ 16,574.52

AUTHORIZED ACH/VERIFIED

#2821136
Confirmation No.

Processed By

FIT TAX

SIT TAX

401K Done

n/a
Supports

Albrecht:
Overtime (8)
Holiday Overtime (8)

Patton:
Overtime (0)
Holiday Overtime (8) @ Straight Rate

Schopp:
Overtime (6)
Holiday Overtime (0)

Shane
Overtime (2)
Holiday Overtime (8)

Stroup:
Overtime (0)
Holiday Overtime (8) @ Straight Rate

Good Morning, Miranda Ohaleck

Digital Activity

TRANSACTION DETAILS

SEND ACH

UMB Bank N A

$61,000.00

Tracking ID: 2704666

Created Date: 1/29/2026

Payment Details

Created By
Miranda Ohaleck

Authorized
01/29/2026 4:15 PM

Authorized By
Miranda Ohaleck

Process Date
02/26/2026

Effective
03/02/2026

From Account
Water Authority 9614

Total Payments
1

ACH Header
JEFFERSON COUNTY

SEC Code
PPD

Description
Copy of Copy of DEBT

Company Entry Description
JCWA 2021A

Subsidiary Name
JEFFERSON COUNTY

Tax ID
9030407826

Recipient Details

Name	Account	Type	Routing	Am[illegible]
UMB Bank N A	9801018981	Checking	101000695	$61,00[illegible]

Name	Account	Type	Routing	Amount

Recipient Information

ACH Name
UMB Bank N A

Good Evening, Miranda Ohaleck

Digital Activity

TRANSACTION DETAILS

SEND ACH

UMB Bank N A

$10,290.60

Tracking ID: 2864795

Created Date: 3/3/2026

Payment Details

Created By
Miranda Ohaleck

Authorized
03/03/2026 5:04 PM

Authorized By
Miranda Ohaleck

Process Date
03/11/2026

Effective
03/13/2026

From Account
Water Authority 9614

Total Payments
1

ACH Header
JEFFERSON COUNTY

SEC Code
PPD

Description
2012 DIRECT LOAN FEE

Company Entry Description
139101

Subsidiary Name
JEFFERSON COUNTY

Tax ID
9030407826

Recipient Details

Name	Account	Type	Routing	A[illegible]
UMB Bank N A	9801018981	Checking	101000695	$10,29[illegible]

Name	Account	Type	Routing	Amount

Recipient Information

ACH Name
UMB Bank N A

JCWA:
Phone: (636) 933-0106
Fax: (636) 933-0106

City of Festus (Corporate):
Phone: (636) 937-4694
Fax: (636) 937-2140

March 19, 2026

UMB Bank, N.A.
2 South Broadway, Suite 435
St. Louis, Mo. 63102

Attn: Sveta Akhmedova

Re: Series 2021A/B & 2012 Direct Loan

Dear Sveta,

As required by the bond covenants, the Corporation certifies that they have reviewed its activities during the preceding fiscal year for the purpose of determining whether the Corporation has complied with all the terms, provisions, and conditions of this loan agreement and to the best of our knowledge feel we are not in any default.

If you have any questions, please feel free to contact me.

Sincerely,

Logan Jaskiewicz
JCWA President

LJ/mo

JCWA, 1682 Crystal Heights Road, Festus, Missouri 63028
City of Festus (Corporate), 711 West Main Street, Festus, Missouri 63028

Stopp&VanHoy

2705 Dougherty Ferry Road
Ste. 103
St. Louis, MO 63122

To the Board of Directors
of Jefferson County Water Authority:

We have audited the financial statements of Jefferson County Water Authority as of and for the year ended September 30, 2025, and have issued our report thereon dated February 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 12, 2026, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Jefferson County Water Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated February 23, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls is considered an inherent risk according to U.S. GAAS.

Office: (314) 569-3800
Fax: (314) 569-0020

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Jefferson County Water Authority is included in Note 1 to the financial statements. As described in Note 10 to the financial statements, during the year, the Jefferson County Water Authority changed its method of accounting for compensated absences by adopting Govermental Accounting Standards Board (GASB) Statement No. 101. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Revenues, Expenses, and Change in Net Position.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

- Management's estimate of the useful lives of various classes of capital assets is based on the length of time it is believed that those assets will provide economic benefit in the future.
- Management's estimate of compensated absences is based on historical analyis of leave earned, accumulated, and more likely than not to be used or otherwise paid or settled.

We evaluated the factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The disclosures are an integral part of the financial statements and should be read in conjunction with them. The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Jefferson County Water Authority's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated February 23, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Jefferson County Water Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Jefferson County Water Authority's auditors.

This report is intended solely for the information and use of the Board of Directors and management of Jefferson County Water Authority and is not intended to be and should not be used by anyone other than these specified parties.

Stopp & VanHoy

St. Louis, Missouri
February 23, 2026

Stopp&VanHoy

2705 Dougherty Ferry Road
Ste. 103
St. Louis, MO 63122

To Management and the Board of Directors
of Jefferson County Water Authority:

In planning and performing our audit of the basic financial statements of Jefferson County Water Authority as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Jefferson County Water Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County Water Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Jefferson County Water Authority's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

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

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Stopp & VanHoy

St. Louis, Missouri
February 23, 2026

Office: (314) 569-3800
Fax: (314) 569-0020

Jefferson County Water Authority

Independent Auditor's Report and Financial Statements

For the year ended September 30, 2025

Stopp&VanHoy
CPAs and Business Advisors

Jefferson County Water Authority
Table of Contents

Page

Independent Auditor's Report

To the Board of Directors
Jefferson County Water Authority

Opinions

We have audited the accompanying financial statements of Jefferson County Water Authority, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Jefferson County Water Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of Jefferson County Water Authority, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jefferson County Water Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jefferson County Water Authority's basic financial statements. The budgetary comparison schedule and schedule of restricted and designated assets are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule and schedule of restricted and designated assets is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule and schedule of restricted and designated assets are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Stopp & VanHoy

St. Louis, Missouri
February 23, 2026

As management of the Jefferson County Water Authority (the Authority), we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended.

PLANT MANAGER:

Fiscal year 2025 absolutely can be chalked up as a highly successful year on many fronts. During this period, our outstanding team of professionals processed a grand total of 575,213,000 gallons of raw water and converted it into a potable and palatable drinking water product. They covered 24/7 treatment plant operations and continuously met fluctuating customer demands, all with zero NOV's (Notice of Violations) from federal and state regulatory agencies. Operators participated in multiple technical training classes to expand upon and improve their professional knowledge and capability. Three operators met or exceeded all required criteria and renewed their existing Missouri Department of Natural Resources Drinking Water Certificates of Competencies; one passed the formal comprehensive examination and worked to accumulate enough hands-on operating experience and upgraded from his C-Level to a B-Level Certificate of Competency. This was quite an accomplishment, especially when you consider this operator has been in the drinking water profession only for a little over three years. Multiple capital improvement projects to enhance equipment reliability and shore up our infrastructure integrity were followed through and brought to a close during FY25, some of which were carried over from FY24 due to material and contractor delays. The stage has been set to enable continued improvements during FY26.

IMPROVEMENTS & REPLACEMENT PROJECTS:

During the fiscal year 2024-2025, several items were budgeted for replacement and/or capital improvements, which were funded through either the depreciation/replacement account or the reserve account:

Collector Well No. 1 Rehabilitation: Jefferson County Water Authority contracted services with Ranney Collector Wells (Layne) for a not to exceed contract in the amount of $488,280 that was signed on April 18, 2024. The project was completed in December 2024, which came in at $479,000. This well was originally constructed and put in service in 2003. Iron, scale buildup, and debris accumulation over the years are attributed to the specific capacity being reduced to the 0.38 million gallons per day (MGD) range. Rehabilitation was necessary because water yield was so low that the cities of Festus and Herculaneum were required to use their individual emergency backup wells for an extended period while a second collector well was developed and constructed. Rehabilitation included using a pressure jet washing technique combined with a nitrogen gas purge of each individual collection lateral. Post rehabilitation pump testing indicated an output of 1,000 gallons per minute, which translates into 1.4 MGD range. During the rehabilitation project, the field crew discovered that Well Pump No. 1 had deteriorated to the point that replacement was warranted. On January 30, 2025, the old pump was replaced with a Goulds inline well pump which included an 1800 RPM Hitachi motor. This was outside the scope of the original contract, and the cost of the replacement well pump totaled $101,234.

The successful rehabilitation of Collector Well No. 1 facilitated being able to completely shut down Collector Well No. 2 for a spell and give it a much-needed break after having a sixteen-month continuous run. Well No. 1 proved itself able to meet the customer demands of both sister cities as stand-alone. The average daily demand generally stayed in the 1.43 MGD range, but at one point jumped up to a 1.80 MGD range on a temporary basis. The caisson hydraulic recovery rate and water levels consistently remained above well pump automatic shutoff setpoints. It should be noted that during the two-week function test period, water depth of the Mississippi River was at near record lows. River levels have a huge effect on caisson water recovery rates, in that higher river levels contribute towards a much more efficient recovery rate and an overall higher well yield. Data collected during the observation period provided proof that the overall rehabilitation project was a highly successful endeavor, and also served to provide great hope for meeting current demands and facilitating possible future plant expansion; however, future actions to modify the well, such as punching in an additional lateral or two, may still be required to keep up with ongoing residential and commercial development both cities are currently experiencing.

Project #JCWA0124B, Meter Vault Grounding Review/Surge Protection and Project #JCWA0124C Test Power/Grounding and Add Surge Protection to the Main PLC Control Panel, Lime System PLC Control Panel, and the Fluoride PLC Control Panel: The Jefferson County Water Authority (JCWA) has had a repeat history of sustaining very costly damage to electronic components and equipment throughout the treatment plant and remote facilities due to lightning strikes and commercial power surges. To rectify this long-term deficiency, the JCWA Board approved $20,000 to go towards Project #JCWA0124B and $73,200 dollars for Project #JCWA0124C as part of the FY24 budget. The JCWA currently utilizes three separate remote meter vaults to convey potable water to the cities of Festus and Herculaneum; two of the vaults feed Herculaneum while, one supplies Festus. The JCWA0124B project was strictly tailored for improvements at each of the meter vaults, while JCWA0124C was designed specifically to upgrade the electrical circuits for the three PLC (Programmable Logical Controller) panels located at the main water treatment plant facility. Bids were solicited and Durkin Process Controls were hired to perform the work. Please note that both projects were carried over into FY25 due to material and contractor delays. Durkin began work in February 2025, and after several scheduled plant shutdowns while balancing continued customer needs, they finished the electrical upgrades in April 2025. Both projects came in well under budget (JCWA0124B at $7,512 and JCWA0124C at $62,908). Since that date up to the present, we have had numerous severe storms and other weather events that have passed through our area and have had zero damage to electronic components or equipment.

Patch and Seal Parking Lot: This is another project that had to be carried over to FY25. The existing paved area around the treatment plant was laid over twenty years ago and was in dire need of having multiple cracks patched and a complete resealing of the entire pavement. In addition to the patch and seal, we requested two skin patches to ensure proper water drainage; dig out and repair a depression in the pavement adjacent to the entry gate to avert a long term standing water issue; and correct a potential safety issue by installing a gradual asphalt incline ramp leading up to the fluoride storage bay in front of the treatment plant. Jokerst, Inc. (Ste. Genevieve Branch) was hired in March 2024 for $16,945 to perform the listed tasks. They mobilized to finish the job in December 2024.

Well No. 1 Valve Replacement: During the Well No. 1 rehabilitation project, JCWA staff determined that with a few procedural modifications the same operating parameters could be achieved without having to replace this valve. This proposal was canceled, and zero monetary resources were spent on this idea.

Server for SCADA (Supervisory Control and Data Acquisition) System: The SCADA system is the heart and soul of our operation; plant water production could not continue without it. The current system was modernized and updated, beginning sometime in 2021 running into 2022. Durkin Process Controls did all the installations, new programming, and all the work to eliminate many shortfalls and system flaws that occurred. Recommendations to replace the existing servers came about during repair or maintenance service calls they made. When discussing the pending electrical grounding and surge protection projects for the meter vaults and PLC panels with Durkin management, JCWA representatives requested Durkin Process Controls to conduct a thorough review of the SCADA network, then provide written documentation identifying system strengths and weaknesses, and recommend improvements to enhance the integrity and reliability of our SCADA system. Although they agreed to do so in short order, Durkin Process Controls never followed through. As a result, in April 2025, JCWA met with and hired McEnery Automation to conduct a full evaluation and risk assessment of the current SCADA system with the primary goals of identifying network strengths, weaknesses, and then provide a comprehensive written report outlining potential steps or recommended actions to take to repair any flaws found, while also ensuring that our system remains current with the times. McEnery jumped right on the task with their technicians conducting two full days of field work evaluations, and JCWA received the finished product in June 2025. The written report is crammed with valuable information, with key takeaways being our current SCADA system is in fairly decent shape overall, and past actions towards upgrades have kept the system up to date with the latest technology. While replacing our servers was deemed "not necessary" at this time, JCWA will need to focus on areas such as "server virtualization," creating CAD drawings of our system configuration, and add on more historian programs. JCWA spent $9000 on this assessment and did not put forth any expenditure towards purchasing, installing, and programming new servers.

LED Lights Throughout the Plant: JCWA staff purchased new light fixtures, conduit, and junction boxes, and accomplished this as a self-help or in-house project. We used this as "filler" work as time permitted, and it turned out to be an effective team building and training endeavor. Operators got to work out of their normal arena and learned some basic concepts and techniques in working with electrical systems and components. The team collectively replaced thirteen worn out, antiquated, or inoperable industrial LED lighting fixtures in the basement cone area, four fixtures located on the exterior of the main water treatment plant facility, seven lights in the tool/air compressor rooms, and two fixtures in the filter gallery. LED lighting has a longer operating life and burns much brighter than traditional electric lights do and is more cost efficient. Visibility throughout the plant has been enhanced for operators collecting samples, performing equipment maintenance, or accomplishing other daily tasks, and is conducive for providing a safer work environment for everyone.

OTHER CAPITAL IMPROVEMENTS:

Set of Aerator Trays – Spare: A forced draft aerator is located at the headworks for the treatment plant and is used to displace carbon dioxide in the raw water with dissolved oxygen. This effectively raises the water pH and reduces the amount of lime required for the coagulation process. An additional benefit is that during aeration iron is converted from ferrous to ferric form making it much easier to remove from the water during the clarification process. A downfall though is the splash trays used inside the aerator basin tend to accumulate iron deposits making it necessary that the aerator be taken out of service to clean the trays semi-annually. A complete plant shutdown must be scheduled and initiated to clean the trays, and each city must resort to using their emergency wells to keep up with demand, which tends to lead to aesthetic water quality issues for customers. JCWA purchased a full set of aerator trays in early March 2025. The concept being that plant shutdown duration can be reduced to hours verses days by installing a set of standby trays immediately after removing the dirty ones. This facilitates resuming potable water production while the dirty trays are pressure-washed and stowed away until next use. Having this tray rotation cycle eradicates the requirement of running the emergency backup wells and potentially creating taste and odor problems for customers. The cost for the spare set of aerator trays totaled $30,665 plus shipping and were purchased through the Brooks and Associates Company from DeLoach Industries, Inc.

3-Stall Portable Carport: As part of the FY25 budget, the board approved an expenditure request of up to $16,000 for the purchase of one 24 foot by 36 foot by 8 foot, 3-stall portable carport. After extensive research and soliciting bids from multiple sources, we discovered that by changing the criteria to having a 24-foot open span and taller sidewalls instead of the original 36 foot open 3-stall, we could purchase the structure and have it erected for approximately half the price. In November 2024, the Board approved purchasing a 24 foot by 35 foot by 11-foot metal portable structure from Metal Carport Depot, L.L.C., for $7,291. This much needed shelter provides the plant vehicle and other outdoor equipment items protection from the elements while also adding more asset storage space and aids in clearing up cluttered areas within the water treatment plant.

Tractor & Zero Turn Mower w/Utility Trailer: $80,000 was allocated in the FY25 budget to replace the JCWA Bobcat with brush hog, front bucket, and fork attachments since it was deemed be unusable and technically was condemned. Again, much research and thought went into this, and a determination was made that it would be in the best interest of the JCWA to purchase two separate equipment items to replace the Bobcat. In April 2025, with several bids to choose from, the Board opted to purchase one Mahindra 5145 Tractor with factory installed front end loader and one pull-behind Rotary Cutter (Brush Hog) in the amount of $32,000 from Lawn Care Equipment. They also elected to purchase a separate Spartan SRT XD 61" zero-turn mower in the amount of $12,839 from Caldwell Equipment Company. It should be noted that we also purchased a 2-Wheeled Flat Bed Trailer to transport the zero turn to remote sites from the treatment plant to use as needed, or to haul other heavy items such as pumps, pipe, valves, and other fittings. JCWA now has the proper equipment for the heavy work they are used to performing. This will extend their useful life, and replacement will not be necessary for many years. The Bobcat was not designed to be used on the rough terrains and slopes we deal with. The Mahindra is more solidly built than the old Bobcat and is heavier, which proved to be greatly beneficial by providing better traction when topping the long, steep, incline along the path of the raw water transmission main while mowing the right-of-way. The Spartan has a notably wider wheelbase and larger engine than other zero-turns we looked at; these features are absolute plus considering the multiple sloped areas we deal with. Higher horsepower facilitates the lawn mower being able to work at optimal workloads and not overwork itself and wear out prematurely.

Upcoming Budget Year 2025-2026:

The Authority approved the following replacement items and capital improvements that will be completed this upcoming fiscal year to include the following. These combined improvements total $561,000, which will come from the depreciation and replacement account and/or reserve account.

- Full Facility Plan $350,000
- One New Dehumidifier $5,500
- Power Wash Plant $25,000
- New Roof Replacement at Plant $140,000
- New Roof at Collector Well No. 1 $30,000
- Operator Computer $5,000
- One Dehumidifier Replacement $5,500

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Authority's basic financial statements. The Authority's financial statements presented in this report consist of a statement of net position; a statement of revenues, expenses, and change in net position; and statement of cash flows. The statement of net position provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for assessing the liquidity and financial flexibility of the Authority. The revenues and expenditures are accounted for in the statement of revenues, expenses, and change in net position. This statement reports on the revenues and expenses during the time period indicated and can be used to determine whether the Authority has successfully recovered all of its costs through user fees and other charges. The primary purpose of the statement of cash flows is to provide information about the Authority's cash receipts and cash payments. This statement reports cash receipts, cash payments, and net changes in cash resulting from activities related to operations, capital and related financing, noncapital and related financing activities, and investing activities.

STATEMENT OF NET POSITION

The Authority's restated net position increased by $681,537 or 4%, which consisted of an increase of $232,471 in total assets combined with a ($431,983) decrease in total liabilities due to debt reduction. Net capital assets, which are discussed more in capital assets, decreased by ($206,134) or 1%. Current assets increased by $438,605 or 8%. This is due to a 10% increase in investment activity and 837% increase in prepaid insurance that wasn't paid until this fiscal year. JCWA received $12,669 in forfeiture funds from their 401K plan. As of September 30, 2025, the Authority had a net position of $16,072,068.

		September 30, 2025, Change				
		2025	2024	Amount	Percent	
CURRENT ASSETS						
Cash and Cash Equivalents	$	2,670,169	2,598,019	72,150	3	%
Restricted Cash and Cash Equivalents		206,660	218,724	(12,064)	(6)	
Investments		2,413,884	2,204,344	209,540	10	
Receivables						
Service Charges		239,370	232,260	7,110	3	
Interest		14,287	35,845	(21,558)	(60)	
Other		51,782	-	51,782	100	
Prepaid Insurance		135,976	14,505	121,471	837	
Inventory		104,623	94,449	10,174	11	
Total Current Assets		5,836,751	5,398,146	438,605	8	
NON-CURRENT ASSETS						
Land and Construction in Progress		373,444	373,444	-	-	
Other Capital Assets, Net of Depreciation		20,272,941	20,479,075	(206,134)	(1)	
Total Non-Current Assets		20,646,385	20,852,519	(206,134)	(1)	
Total Combined Assets		26,483,136	26,250,665	232,471	1	
CURRENT LIABILITIES						
Accounts Payable		101,120	53,906	47,214	88	
Accrued Payable Liabilities		12,484	24,759	(12,275)	(50)	
Compensated Absences Payable		23,715		23,715	100	
Payable from restricted Assets				-		
Current Maturities of Long-Term Debt		427,800	412,800	15,000	4	
Accrued Interest Payable		86,469	90,348	(3,879)	(4)	
Total Current Liabilities		651,588	581,813	69,775	12	
NON-CURRENT LIABILITIES						
Compensated Absences Payable		11,185	-	11,185	100	
Revenue Bonds Payable		9,500,996	9,976,139	(475,143)	(5)	
Loan Payable		247,300	285,100	(37,800)	(13)	
Total Non-Current Liabilities		9,759,481	10,261,239	(501,758)	(5)	
Total Combined Liabilities		10,411,069	36,511,904	(431,983)	(1)	
NET POSITION						
Net Investment in capital		10,470,289	10,178,480	291,809	3	
Restricted for Debt Service		120,191	128,376	(8,185)	(6)	
Unrestricted		5,481,587	5,100,757	380,830	7	
Total Net Position	$	16,072,067	15,407,613	664,454	4	%

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

Operating revenues increased by $78,763 or 3% due to increase in wholesale water rate. Operating expenses increased by $248,367 or 13%. This increase is due to an 11% increase in depreciation for the Old Collector Well No. 1 Rehabilitation and 215% increase in repairs and maintenance, which is largely due to ground and surge protector and LED lighting upgrades at the plant.

During the year ending September 30, 2025, JCWA implemented GASB Statement 101, *Compensated Absences*. GASB 101 replaces the guidance previously provided by GASB Statement No. 16 and requires governments to recognize a liability for compensated absences when the leave is attributable to past service and is more likely than not that the leave will be used for time off or otherwise paid.

As a result of implementing GASB Statement No. 101, the Authority recognized additional compensation absence liabilities related to vacation and sick leave that had not been previously recorded as a liability. The accumulative effect of this change resulted in a decrease in beginning net position in the amount of ($17,083), which has been reported as a restatement of beginning net position of October 1, 2024.

The adoption of GASB Statement 101 did not influence the Authority's current year change in net position.

		For the Years Ending September 30		2025 Change	
		2025	2024	Amount	Percent
OPERATING REVENUES	$	2,912,335	2,833,572	78,763	3
OPERATING EXPENSES				-	
Payroll Expenses	$	523,864	489,437	34,427	7
Supplies and Materials		247,216	251,613	(4,397)	(2)
Professional Services		25,910	24,708	1,202	5
Utilities		199,363	193,146	6,217	3
Depreciation		820,545	741,892	78,653	11
Repairs and Maintenance		201,744	64,147	137,597	215
Insurance		135,319	139,505	(4,186)	(3)
Office Expenses		14,269	15,415	(1,146)	(7)
Total Operating Expenses		2,168,230	1,919,863	248,367	13
OPERATING INCOME (LOSS)	$	744,105	913,709	(169,604)	(19)
NON-OPERATING REVENUES (EXPENSES)					
Investment Income	$	208,103	216,773	(8,670)	(4)
Reimbursement and Miscellaneous		12,849	178	12,671	7119
Gain (Loss) on Disposal of Assets		(11,279)	(4,707)	(6,572)	140
Interest Expense		(272,241)	(284,071)	11,830	(4)
		(62,568)	(71,827)	9,259	(13)
CHANGE IN NET POSITION		681,537	841,882	(160,345)	(19)
Net Position, October 1st, as Previously Presented		15,407,613	14,565,731	841,882	6
Change in Accounting Principle		(17,083)			
Net Position, October 1st, as restated		15,390,530			
Net Position, on September 30, 2025	$	16,072,067	15,407,613	681,537	4 %

STATEMENT OF CASH FLOWS

The Authority's rate structure is designed to collect sufficient revenues to cover operating expenses and 110% percent of debt service coverage. The Authority accomplished that objective during 2025. The net cash provided by operating activities was used primarily for payment of debt, capital improvements, funding of the depreciation and replacement account and reserve account for future infrastructure needs.

CAPITAL ASSETS

Net capital assets were $20,646,385 on September 30, 2025, compared to $20,852,519 in 2024, a decrease of ($206,134) or 1%. The Authority's capital assets consist primarily of the water plant and both the old and new collector wells. The decrease is due to capital additions of $625,690 with the majority of those improvements going to the old collector well rehabilitation, land improvements (parking lot resurfaced), and a new well pump and motor replacement along with some machinery and equipment less depreciation in the amount of ($820,544) offset by loss on disposal of ($11,279). As of 9/30/25, there was no CIP at year-end.

LONG-TERM DEBT

The Authority's long-term liabilities of $10,176,096 on September 30, 2025, decreased by ($497,943) from 2024. This decrease is due to debt service payments. Additional information on the Authority's long-term debt can be found in Note 6 in the notes of the financial statements.

DEBT SERVICE COVERAGE

Pursuant to Section 5A.8 of the Loan Agreement, the Authority is required to set the rates and charges at a level that the net revenues available for debt service shall not be less than 1.10 times the average annual debt service calculated with respect to the Series 2021 Bonds, and any outstanding parity obligations (2012 Direct Loan). If net revenues fall below the 1.10 rate covenant requirement, the Authority agrees to retain a consultant to make recommendations to increase the annual debt service coverage.

DEBT SERVICE RATIO CALCULATION AS FOLLOWS:	With Depreciation	With Depreciation
	For the Year Ended September 30 2025	**For the Year Ended September 30 2024**
REVENUE		
Water Sales	$ 2,912,335	$ 2,833,572
Investment Income	208,103	216,773
Transfers from Water Replacement	-	7,074
TOTAL REVENUE	3,120,438	3,057,419
EXPENSES		
Less - Operating Expenses	2,168,230	1,919,863
NET REVENUES FOR DEBT COVERAGE	952,208	1,137,556
Annual Debt Service	770,184	777,014
DEBT SERVICE COVERAGE RATIO	**123.63%**	**146.40%**

RESTRICTED ASSETS

Total restricted assets were $206,660 on September 30, 2025 compared to $218,724 on September 30, 2024. The Authority's debt covenants specify the manner in which monies on deposit in the various investment accounts are considered restricted assets. Restricted assets decreased by ($12,064) from the previous year. These funds are held at UMB Bank for upcoming debt service payments payable on the 2012 and 2021A Series.

OVERALL ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Authority's financial position in 2025 increased by 4% as shown by the net position increase of $681,537. The Authority continues to plan for future growth.

REQUEST FOR INFORMATION

This report is intended to provide our customers and other interested parties with a general overview of the financial position of the Authority and to indicate accountability for revenues received. Questions about this report or requests for additional information should be directed to the Treasurer, Michelle Vaughn, at 636-937-4694.

Jefferson County Water Authority
Statement of Net Position
September 30, 2025

Assets		
Current Assets:		
Cash and cash equivalents	$	2,670,169
Restricted cash and cash equivalents		206,660
Investments		2,413,884
Receivables:		
Service charges		239,370
Interest		14,287
Other		51,782
Prepaid insurance		135,976
Inventory		104,623
Total Current Assets		5,836,751
Noncurrent Assets:		
Land and construction in process		373,444
Other capital assets, net of depreciation		20,272,941
Total Noncurrent Assets		20,646,385
Liabilities		
Current Liabilities:		
Accounts payable		101,120
Accrued payroll liabilities		12,484
Compensated absences payable		23,715
Payable from restricted assets:		
Current maturites of long-term debt		427,800
Accrued interest payable		86,469
Total Current Liabilities		651,588
Noncurrent Liabilities:		
Compensated absences payable		11,185
Revenue bonds payable		9,500,996
Loan payable		247,300
Total Noncurrent Liabilities		9,759,481
Net Position		
Net investment in capital assets		10,470,289
Restricted for debt service		120,191
Unrestricted		5,481,587
Total Net Position	$	16,072,067

Jefferson County Water Authority
Statement of Revenues, Expenses, and Change in Net Position
For the year ended September 30, 2025

Revenues		
Water sales	$	2,912,335
Total Revenues		2,912,335
Operating Expenses		
Payroll expenses		523,864
Supplies and materials		247,216
Professional services		25,910
Utilities		199,363
Depreciation		820,545
Repairs and maintainance		201,744
Insurance		135,319
Office expenses		14,269
Total Operating Expenses		2,168,230
Operating Income (Loss)		744,105
Nonoperating Revenues (Expenses)		
Intergovernmental		-
Investment income		208,103
Reimbursement and miscellaneous		12,849
Gain (loss) on disposal of assets		(11,279)
Interest expense		(272,241)
Total Nonoperating Revenues (Expenses)		(62,568)
Change in Net Position	$	681,537
Net Position, October 1, as previously presented		15,407,613
Change in accounting principle		(17,083)
Net Position, October 1, as restated		15,390,530
Net Position, September 30	$	16,072,067

Jefferson County Water Authority
Statement of Cash Flows
For the year ended September 30, 2025

Cash Flows from Operating Activities:		
Receipts from customers	$	2,905,225
Payments to suppliers		(908,252)
Payments to employees		(518,321)
Net Cash Flows from Operating Activities		1,478,652
Cash Flows from Noncapital Financing Activities:		
Intergovernmental		-
Reimbursements and miscellaneous		(38,933)
Net Cash Flows from Noncapital Financing Activities		(38,933)
Cash Flows from Capital and Related Financing Activities:		
Payments on long-term debt		(412,800)
Interest on debt		(361,263)
Proceeds from sale of capital assets		-
Acquisition and construction of capital assets		(625,690)
Net Cash Flows from Capital and Related Financing Activities		(1,399,753)
Cash Flows from Investing Activities:		
Proceeds from sale of investments		2,204,344
Purchase of investments		(2,413,884)
Interest on investments		229,660
Net Cash Flows from Investing Activities		20,120
Net Increase in Cash and Cash Equivalents	$	60,086
Cash and Cash Equivalents, October 1		2,816,743
Cash and Cash Equivalents, September 30	$	2,876,829
Reconciliation with Statement of Net Position:		
Cash and cash equivalents	$	2,670,169
Restricted cash and cash equivalents		206,660
Total Cash and Cash Equivalents	$	2,876,829
Noncash Capital and Related Financing and/or Investing Activities:		
Capital assets included in accounts payable	$	-

See Notes to the Financial Statements

Jefferson County Water Authority
Statement of Cash Flows
For the year ended September 30, 2025

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating Income (Loss)	$	744,105
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense		820,545
Contributed capital		-
(Increase) decrease in:		
Accounts receivable		(7,110)
Inventories		(10,174)
Prepaid insurance		(121,471)
Increase (decrease) in:		
Accounts payable		47,214
Accrued payroll liabilities		5,543
Net cash provided by (used in) operating activities	$	1,478,652

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Jefferson County Water Authority (the "Authority") is a nonprofit corporation organized in order to promote health and general welfare of the inhabitants residing within those municipalities and public water supply districts (collectively, the "governmental entities") who subscribe to the membership of the Authority, by taking appropriate action to acquire by purchase, develop, and sell potable water supply to sponsoring municipalities. The Board of Directors is appointed by the governing body of each member of the Authority. The Authority was incorporated in January 2000 and began its activities in November 2001. The Authority began delivery of water to customers in September 2003. The more significant accounting policies consistently applied by the Authority in the preparation of the accompanying financial statements are summarized below:

Reporting Entity

The financial statements of the Authority include the financial activities of the Authority and any component units (entities) which are financially accountable to the Authority. The Authority does not currently have any component units.

Measurement Focus and Basis of Accounting

The financial statements of the Authority have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Under this method, the financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Revenues and expenses are categorized as either operating or nonoperating. Operating revenues and expenses include charges that are assessed to the beneficiaries of the service and the cost of providing the service. Nonoperating and other activities primarily include investment income, interest expense, and capital contributions.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

Investments

Investments with a maturity of one year or less when purchased and non-negotiable certificates of deposits are reported at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accounts Receivable

In the opinion of management, all receivables are collectible in full; therefore, no allowance for doubtful accounts is provided.

Inventory

Inventory is valued at cost (first-in, first-out) and the expense is recognized when inventories are consumed in operations.

Note 1 - Summary of Significant Accounting Policies (continued)

Prepaid Expenses

Prepaid expenses consist of payments that will benefit periods beyond the fiscal year-end.

Capital Assets

Capital assets are defined by the Authority as assets with an initial, individual cost of more than $5,000 for machinery and equipment and $25,000 for buildings and building improvements, and with an estimated useful life of greater than one year. Such assets are recorded at historical cost if purchased or constructed. Assets acquired through contributions from developers or other customers are capitalized at their estimated acquisition value at the date of contribution.

Depreciation is being computed on the straight-line method, using asset lives as follows:

Assets	Years
Land improvements	20
Buildings and building improvements	30
Water plant and equipment	7-50
Vehicles	5-10
Computer equipment and software	3-15

Unearned Revenue

Unearned revenues arise when resources are received by the Authority before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

Debt Premiums

Net premiums on debt issues are presented as an addition to the face amount and are amortized on the straight-line method over the terms of the debt.

Compensated Absences

The Authority provides various forms of compensated absences to its eligible employees in accordance with its Board-adopted employee handbook. Compensated absences consist primarily of vacation leave, paid sick leave, and long-term sick leave/disability bank accruals.

Vacation leave - Eligible full-time and certain part-time employees accrue paid vacation leave based on years of continuous service. Vacation may not be used until completion of one full year of employment. Unused vacation time may be paid out at termination if the employee resigns with proper notice and is in good standing; however, employees terminated for cause forfeit the current-year vacation accrual. Employees are allowed to buy-out 50% of current year accrued vacation if not used by December 31st, and any remaining unused vacation will be forfeited.

Note 1 - Summary of Significant Accounting Policies (continued)

Compensated Absences (continued)

Sick leave - The Authority provides 48 hours of paid sick leave annually (front-loaded on January 1), with newly hired employees receiving 48 hours at hire. Sick leave may be used for the employee's or qualifying family member's illness, medical care, communicable disease exposure, or other state-allowed purposes. Sick leave is paid based on the number of hours the employee would have worked, including shift differential. Unused whole sick days at year-end are added to the employee's long-term sick leave/disability bank, while partial days do not carry over. Eligible employees may accrue up to 12 days per year into a long-term sick leave/disability bank with a maximum accumulation of 130 days.

The Authority accrues a liability for compensated absences in accordance with applicable accounting standards. All leave that is earned, accumulates, and is expected to be used or otherwise settled upon future absences or termination is recognized as a liability when earned. All compenstated absences are recorded at current pay rates. The portion expected to be paid within 12 months is classified as current, with the remainder reported as noncurrent.

Statement of Cash Flows

For the purpose of the statement of cash flows, the Authority considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Income Taxes

The Authority is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Water Sales

Water revenue is recorded when earned. Billings are rendered on a monthly basis.

Budgets and Budgetary Accounting

The annual budget is adopted on a basis that is substantially consistent with accounting principles generally accepted in the United States of America. Budgeted amounts lapse at fiscal year-end. The Authority is required to adopt an annual budget prior to the beginning of each fiscal year. Budgetary control is at the fund level. Management may not exceed budgeted amounts on a line-item basis without Board approval. All amendments to fund totals must be approved by the Board.

Restricted Assets

Certain resources set aside for the construction costs, repayment of debt, and depreciation and replacement accounts are classified as restricted assets on the statement of net position because their use is limited by applicable debt covenants.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

The Authority's bank deposits are secured by the deposit of certain securities with the Authority or trustee institution. The value of the securities must amount to the total of the Authority's cash not insured by the Federal Deposit Insurance Corporation (FDIC). As of September 30, 2025, the Authority's bank balances were entirely secured or collateralized with securities held by the Authority or by its agent in the Authority's name.

Investments

The Authority's formal investment policies are as follows:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Authority minimizes credit risk by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Authority will do business and diversifying the portfolio so that potential losses on individual securities will be minimized.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Authority minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing primarily in shorter term securities

Concentration of credit risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. The Authority minimizes concentration of credit risk by diversifying the investment portfolio.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the Authority's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investment held by a third party acting as the District's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the District's name.

Fair Value Measurements

The Authority classifies its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are prices quoted in active markets for those securities; Level 2 inputs are significant other observable inputs using a matrix pricing technique; and Level 3 inputs are significant unobservable inputs. The inputs and methodologies used for valuing the investment securities are not necessarily an indication of risk associated with investing in those securities.

The Authority only has non-negotiable certificates of deposits and money market funds as of September 30, 2025, which are not measured at fair value and are excluded from the fair value hierarchy.

Note 3 - Concentration

The Authority entered into a water rate agreement to provide water to the City of Festus and the City of Herculaneum. The Board of Directors and officers of the Authority are made up of individuals associated with the two noted cities, thus making them related parties. The agreements are as follows:

Note 3 - Concentration (continued)

On March 26, 2001, the City of Herculaneum entered into a contract with the Authority to purchase 480,000 gallons of water per day. On August 16, 2011, the City of Herculaneum's Board of Aldermen approved amending the water usage obligation to 520,000 gallons of water per day as of October 1, 2011 with the understanding that should the largest consumer of water from the City of Herculaneum reduce its water usage significantly, or should the City of Herculaneum's usage decrease for any unforeseen reason by 20% over a consecutive three month period, then it would revert back to its original contract of 480,000 gallons per day. As of July 1, 2012, the City of Herculaneum reverted to the original 480,000 gallons per day.

On March 28, 2001, the City of Festus entered into a similar contract with the Authority to purchase 1,100,000 gallons of water per day.

Note 4 - Risk Management

The Authority purchases commercial insurance for its risks of loss, including workers' compensation, property, general umbrella, and public officials' liability insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 - Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2025:

	Balance 9/30/24	Additions	Deletions	Balance 9/30/25
Capital assets not being depreciated:				
Land	$ 373,444	$ -	$ -	$ 373,444
Construction in progress	-	-	-	-
Total capital assets not being depreciated	$ 373,444	$ -	$ -	$ 373,444
Capital assets being depreciated:				
Land improvements	$ 44,063	$ 19,813	$ -	$ 63,876
Water plant	24,639,614	598,255	(56,394)	25,181,475
Buildings and building improvements	3,831,012	7,622	-	3,838,634
Vehicles	31,935	-	-	31,935
Computer equipment and software	20,951	-	-	20,951
Total capital assets being depreciated	28,567,575	625,690	(56,394)	29,136,871
Less: Accumulated depreciation				
Land improvements	(29,396)	(5,988)	-	(35,384)
Water plant	(7,828,668)	(685,155)	45,115	(8,468,708)
Buildings and building improvements	(193,930)	(124,127)	-	(318,057)
Vehicles	(20,757)	(3,194)	-	(23,951)
Computer equipment and software	(15,749)	(2,081)	-	(17,830)
Total accumulated depreciation	(8,088,500)	(820,545)	45,115	(8,863,930)
Total capital assets being depreciated, net	$ 20,479,075	$ (194,855)	$ (11,279)	$ 20,272,941

Depreciation expense charged to operations for the year ended September 30, 2025 amounted to $820,545.

Note 6 - Long-Term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2025:

	Balance 9/30/24	Additions	Reductions	Balance 9/30/25
Revenue bonds payable	$ 8,925,000	$ -	$ (375,000)	$ 8,550,000
Add: Premium	1,426,139	-	(85,143)	1,340,996
Loan payable	322,900	-	(37,800)	285,100
	$ 10,674,039	$ -	$ (497,943)	$ 10,176,096

Long-term debt consisted of the following:

Revenue Bonds Payable

$12,095,000 revenue bonds, Series 2021 A&B, due in annual installments through July 1, 2041, interest payable at 4.00%	$ 8,550,000
Less: current maturities	(390,000)
Add: Unamortized debt premiums, net	1,340,996
Total Revenue Bonds Payable	$ 9,500,996

Loan Payable

$751,000 loan from the Missouri Department of Natural Resources, due in installments through July 1, 2032, interest payable at 1.36%	$ 285,100
Less: current maturities	(37,800)
Total Loan Payable	$ 247,300

Annual debt service requirements to maturities are as follows:

For the years ending September 30	Revenue Bonds Payable Principal	Revenue Bonds Payable Interest	Revenue Bonds Payable Total	Loan Payable Principal	Loan Payable Interest	Loan Payable Total
2026	$ 390,000	$ 342,000	$ 732,000	$ 37,800	$ 3,749	$ 41,549
2027	410,000	326,400	736,400	39,600	3,229	42,829
2028	425,000	310,000	735,000	39,600	2,690	42,290
2029	440,000	293,000	733,000	40,600	2,152	42,752
2030	460,000	275,400	735,400	41,600	1,593	43,193
2031-2035	2,580,000	1,087,000	3,667,000	85,900	1,469	87,369
2036-2040	3,140,000	527,600	3,667,600	-	-	-
2041	705,000	28,200	733,200	-	-	-
	$ 8,550,000	$ 3,189,600	$ 11,739,600	$ 285,100	$ 14,882	$ 299,982

Note 6 - Long-Term Debt (continued)

The debt issues are payable solely from revenues of the Authority. Default provisions for the debt compromise various requirements including amounts becoming due and payable. In addition, remedies compromise various provisions including taking possession of the facility.

Note 7 - Employees' Profit Sharing Plan

The Authority contributes to a 401(k) Profit Sharing Plan, which is monitored by Nationwide Retirement Solutions. Employees are eligible to participate in the deferral compensation program at the end of six months of service. The Authority will match 50% of the participant's elective deferral percentage up to 3%. The Authority may also make discretionary contributions throughout the year which are allocated among all employees even if they are not a participant in the profit sharing plan. The amounts withheld from each paycheck and submitted by the Authority directly to Nationwide on behalf of the employees for the year ended September 30, 2025 is $13,261. The amount contributed by the Authority for the year ended September 30, 2025 was $37,733. The Authority uses forfeitures from nonvested employees to offset contributions related to the plan.

Note 8 - Commitments

At September 30, 2025, the Authority has contractual commitments for the following purposes:

	Balance
Other capital improvements	$ 81,860
Professional services	47,000
Total contractual commitments	$ 128,860

Note 9 - Subsequent Events

Management has evaluated events subsequent to September 30, 2025 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through February 23, 2026, the date the financial statements were available to be issued.

Note 10 - Change in Accounting Principle

Effective for the fiscal year ended September 30, 2025, the Authority implemented GASB Statement No. 101, *Compensated Absences,* which updates the recognition and measurement guidance for compensated absences. Under the new standard, liabilities for compensated absences are recognized for leave that has not been used and is more likely than not to be used or otherwise paid or settled. Previously, the Authority recognized liabilities only for vested or accumulated leave.

The adoption of GASB Statement No. 101 was required by authoritative guidance issued by the Governmental Accounting Standards Board. Management believes this change improves the relevance and comparability of financial statements by providing more complete information about obligations for compensated absences. This change has been applied retroactively by restating prior periods presented in the financial statements, as required by GASB Statement No. 100.

The following table reconciles beginning net position as previously reported to beginning net position as restated:

Beginning net position, as previously reported	$ 15,407,613
Adjustment for GASB 101	(17,083)
Beginning net position, as restated	$ 15,390,530

Note 11 - New Accounting Pronouncements

The effect on the Authority's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

This report does not incorporate GASB Statement No. 103, *Financial Reporting Model Improvements;* GASB Statement No. 104, *Disclosure of Certain Capital Assets;* or GASB Statement No. 105, *Subsequent Events.*

The effects of the Authority's financial statements as a result of adoption of these new pronouncements are unknown. The Authority will adopt and implement these statements at the required time.

Supplementary Information

Jefferson County Water Authority
Schedule of Revenues, Expenses, and Changes in Net Position - Budget to Actual
For the year ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues				
Water sales	$ 2,912,335	$ 2,912,335	$ 2,912,335	$ -
Total Revenues	2,912,335	2,912,335	2,912,335	-
Operating and Maintenance Expenses				
Source of supply and pumping expenses:				
Payroll expenses	551,045	551,045	523,864	(27,181)
Chemicals	250,000	250,000	226,315	(23,685)
Supplies	23,500	23,500	20,901	(2,599)
Engineering fees	5,000	5,000	-	(5,000)
Repairs and maintenance	1,080,647	1,080,647	200,803	(879,844)
Equipment rental	2,500	2,500	941	(1,559)
Total source of supply and pumping expenses	1,912,692	1,912,692	972,824	(939,868)
Accounting, collection, and administrative expenses:				
Professional services	27,089	27,089	25,910	(1,179)
Utilities	211,000	211,000	199,363	(11,637)
Insurance and bonds	169,622	169,622	135,319	(34,303)
Bank fees	3,196	3,196	4,262	1,066
Dues and subscriptions	1,500	1,500	975	(525)
Miscellaneous	1,500	1,500	355	(1,145)
Office expenses	14,350	14,350	8,677	(5,673)
Total accounting, collection, and administrative expenses	428,257	428,257	374,861	(53,396)
Operating Income (Loss) before Depreciation Expense	571,386	571,386	1,564,650	993,264
Depreciation expense	-	-	820,545	820,545
Operating Income (Loss)	571,386	571,386	744,105	172,719
Nonoperating Revenues (Expenses)				
Intergovernmental	60,992	60,992	-	(60,992)
Investment income	142,563	142,563	208,103	65,540
Reimbursement and miscelleneous	98,000	98,000	12,849	(85,151)
Net amortization expense	85,143	85,143	85,143	-
Gain (loss) on disposal of assets	-	-	(11,279)	(11,279)
Interest expense	(361,263)	(361,263)	(357,384)	3,879
Total Nonoperating Revenues (Expenses)	25,435	25,435	(62,568)	(88,003)
Change in Net Position	$ 596,821	$ 596,821	$ 681,537	$ 84,716

Jefferson County Water Authority
Schedule of Restricted/Designated Assets
For the year ended September 30, 2025

Accounts funded for specific debt service and construction:

	Balance 9/30/25
2021A Debt Service	$ 196,170
2012 Principal	9,496
2012 Interest	994
	$ 206,660

Annual depreciation and replacement account requirements:

Pursuant to the outstanding parity obligation documents, beginning January 1, 2004, the Authority is required to deposit $6,300 per month into a separate depreciation and replacement account for the 2002A Series revenue bonds. Additionally, beginning July 1, 2004, the Authority is required to deposit an additional $4,117 monthly for the 2001C Series revenue bonds. These deposits are to be made until the maximum requirement of $1,034,700 is met.

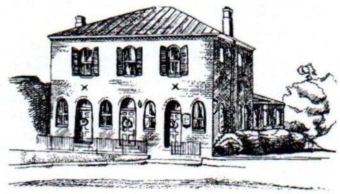
As of June 24, 2021, the outstanding parity obligation for both the 2002A and 2001C Series revenue bonds have been paid in full and refunded with the issuance of the 2021A and 2021B Series revenue bonds. Therefore, the annual depreciation and replacement account is no longer a required obligation. However, the Board of Directors will continue to deposit or add additional funds as designated for future replacement costs.

	Balance 9/30/25
Replacement deposit account	$ 586,001
Replacement investment account	936,565
	$ 1,522,566

WEGMANN LAW FIRM

- SINCE 1947 -

455 Maple St.
P.O. Box 740
Hillsboro, MO 63050



Ph: (636) 797-2665
Fx: (636) 797-3505
jmikale@wegmannlaw.com

February 24, 2026

Jefferson County Water Authority
c/o Mr. Greg Camp, President
711 W Main Street
Festus, MO 63028

Re: Representation by the Wegmann Law Firm

Dear Mr. Camp:

The Wegmann Law Firm recently reevaluated the status of public entities that our firm has historically represented but have not provided significant legal services to in recent years. Based upon our records, it appears that we have performed less than One Hundred Dollars ($100.00) of legal services on behalf of the Jefferson County Water Authority for the years 2023, 2024 and 2025. Therefore, our firm has decided to terminate its relationship with the Jefferson County Water Authority effective March 26, 2026. Please consider this our thirty (30) days' written notice of the cancellation of the contract for services.

We apologize for any inconvenience this may cause the Jefferson County Water Authority. I trust that you will be able to obtain new counsel prior to needing any legal representation in the future and our firm will cooperate with the transition and provide any file materials requested by you or new legal counsel.

Sincerely,

Jessica A. Mikale

JAM/amm

JCWA:
Phone: (636) 933-0106
Fax: (636) 933-0106

City of Festus (Corporate):
Phone: (636) 937-4694
Fax: (636) 937-2140

To: Board of Directors
From: Miranda O'Haleck - Treasurer
Subject: Notice of Termination from Wegmann Law Firm and Issuance of RFQ for Legal Services

---

Background

We received formal notice from Wegmann Law Firm that they will be terminating their professional relationship with JCWA, effective **March 26, 2026**. Wegmann Law Firm has served as legal counsel to the organization, and staff appreciates the services they have provided during their engagement.

Due to this change, we initiated steps to identify potential legal service providers to ensure continuity of legal support for the organization.

RFQ Issuance

In response to the notice of termination, we issued a **Request for Qualifications (RFQ) for Legal Services** to solicit interest from qualified law firms capable of providing legal counsel to the organization on retainer.

The RFQ was distributed to invite firms to submit their qualifications and relevant experience for consideration.

The RFQ submission period will **close on March 31, 2026**.

JCWA, 1682 Crystal Heights Road, Festus, Missouri 63028
City of Festus (Corporate), 711 West Main Street, Festus, Missouri 63028

Review Process

Following the submission deadline, Logan Jaskiewicz and Michael Christopher will review the responses received and evaluate the qualifications of the responding firms.

Based on this review, they will prepare a recommendation for consideration by the Board for the April meeting.

Next Steps

Staff anticipates presenting a **recommendation for legal services at the April Board meeting** following completion of the RFQ review process.

This process is intended to ensure the organization continues to receive appropriate legal support with minimal disruption.

Summary

- Wegmann Law Firm provided notice terminating services effective **March 26, 2026**.
- Staff issued an **RFQ for Legal Services** to identify potential replacement counsel.
- The RFQ will **close March 31, 2026**.
- **Logan and Michael** will review submissions and prepare a recommendation.
- A recommendation will be presented to the Board at the **April meeting**.

MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

Mike Kehoe
Governor

Kurt U. Schaefer
Director

February 20, 2026

Jefferson County Water Authority
Jeffrey Crannick, Sr.
1682 Crystal Heights Road
Festus, MO 63028

FINDING OF COMPLIANCE

Dear Jeffrey Crannick:

On January 22, 2026, a team member from the Missouri Department of Natural Resources conducted an inspection of Jefferson County Water Authority, located at 1682 Crystal Heights Road, Festus in Jefferson County. The entity operates under the authority of Permit to Dispense MO6071352.

Compliance with Missouri Safe Drinking Water Law was evaluated. The entity was found to be **in compliance** based upon the observations made at the time of the evaluation.

The enclosed report describes the findings and may provide important recommendations, to ensure continued compliance. Your cooperation in implementing those recommendations will be appreciated.

If you have any questions or would like to schedule a time to meet with a department team member to discuss compliance requirements, please contact Kasia Wasescha by mail at the Missouri Department of Natural Resources, St. Louis Regional Office, 1390 Timberlake Manor Pkwy, Ste 210, Chesterfield, MO 63017; by phone at 314-416-2960; or by email at DNRSLRO.PDW@dnr.mo.gov.

Sincerely,

ST. LOUIS REGIONAL OFFICE

Tracy A Haag

Tracy Haag
Environmental Supervisor

TH/nh

Enclosures

c: Public Drinking Water Branch, Monitoring Unit

Missouri Department of Natural Resources
St. Louis Regional Office
Report of Inspection
Jefferson County Water Authority
1682 Crystal Heights, Festus, Jefferson County
PWS ID# MO6071352
February 20, 2026

Introduction

Pursuant to Section 640.120.5 of the Missouri Safe Drinking Water Law (MSDWL), I, Kasia Wasescha, of the Missouri Department of Natural Resources' St. Louis Regional Office (SLRO), conducted a routine inspection of Jefferson County Water Authority public water system on January 22, 2026. This inspection was conducted to determine the facility's compliance with the MSDWL, Sections 640.100 to 640.140, Revised Statutes of Missouri (RSMo), and its implementing regulations, 10 CSR 60. This report presents the findings and observations made during the inspection, which covered all eight (8) critical components applicable to the public water system. Findings and observations made during the inspection are described in this report.

The following people were present at the time of the inspection:

Jefferson County Water Authority		
Jeffrey Crannick, Sr.	Chief Operator	636-933-0106 operations@jeffcowater.com
Nic Slabby	Operator	
Missouri Department of Natural Resources		
Kasia Wasescha	Environmental Inspector	314-416-2960 Kasia.wasescha@dnr.mo.gov

This inspection was conducted to determine whether the system is operated and maintained in compliance with the Missouri Safe Drinking Water Law and the Missouri Safe Drinking Water Commission Regulations, in accordance with 640.120.5, RSMo. This inspection reviewed all eight critical components of a public water system, as defined by the U.S. Environmental Protection Agency (EPA). Required actions to correct deficiencies found during this inspection, as well as any recommendations, are described in this report.

Entity Description and History

Jefferson County Water Authority (JCWA) is a community public water system requiring an operator with a Treatment A certification. The system is located at 1682 Crystal Heights, Festus, Missouri 63028. The water system serves approximately 16,000 customers through 3 active service connections. This is a primary ground water system with two wells, 400,000-gallon clearwell, aeration, lime softening, flocculation, sedimentation, pH adjustment, rapid sand filtration, fluoridation, and chloramine disinfection. JCWA was inspected last on January 18, 2023, and was found to have Significant Deficiencies that have since then been resolved. JCWA has not had any violations since 2011.

This system is the primary water supplier to Festus PWS and Herculaneum PWS. Jefferson County Water Authority has no residential or business customers and only sells water to these two customers under normal conditions. If Jefferson County Water Authority is required to shut down for an extended period of time, both Festus and Herculaneum have emergency wells that can be put into service.

Discussion of Inspection and Observations

As part of the inspection, I reviewed the files for Jefferson County Water Authority, MO6071352, including previous inspection reports, correspondence, and the status of the Permit to Dispense to familiarize myself with the requirements specific to this system. Prior to the inspection, I called Jeffrey Crannick to set up the drinking water inspection for Jefferson County Water Authority; after a brief discussion of the scope we set the inspection date for January 22, 2026.

I met Jeffrey Crannick and Nic Slabby at the treatment plant and reviewed the system files before proceeding to view the treatment plant (see Photos #1 through #6), the interconnections, and Wells #1 and #2 (see Photos #7 and #8). As part of the inspection I collected a routine bacteriological drinking water sample from sample point 05. I delivered the sample to the Mercy Hospital Jefferson courier location to be analyzed by the Missouri State Public Health Lab.

My observations from the inspection of the Jefferson County Water Authority public water system are organized according to the eight critical components of public drinking water systems: System Management and Operation, Operator Certification, Monitoring and Reporting, System Source, System Treatment, Pumping Facilities, Finished Water Storage, and Distribution System.

System Management and Operation

The system is adequately maintaining and operating the public water system to demonstrate technical, managerial, and financial capacity in accordance with Missouri Safe Drinking Water Commission Regulations 10 CSR 60-3.020 and 10 CSR 60-3.030. The system has a valid permit to dispense which was issued to the system on January 17, 2023, as required by 10 CSR 60-3.010

The system had the following documents in their possession for review:

- A record retention schedule of applicable records in accordance to 10 CSR 60-9.010, which includes:
  - Microbiological and chemical sample analysis reports
  - Previous inspection and sanitary survey reports
  - Consumer confidence reports
  - Operational monitoring reports
  - Correspondence with the State
- Map of distribution
- Sample siting plan and schedule in accordance to 10 CSR 60-4.022
- An updated Emergency Operations Plan on file in accordance to 10 CSR 60-12.010
- Annual backflow device reports in accordance to 10 CSR 60-11.010(8)B

Operator Certification

The chief operator is Jeffrey Crannick; Certification ID# 3296, Distribution System III, Treatment A. The standby operator is Nic Slabby; Certification ID# 14445, Treatment A.

The system has several other certified operators who are in the process of testing for higher certifications.

Monitoring and Reporting

No issues noted in Monitoring and Reporting. The system is taking samples as required.

Review Table #1, below, for the Jefferson County Water Authority analyte monitoring schedule.

Table #1 Analyte Monitoring Schedule			
Analyte	Number of Sample(s)	Frequency	Next Scheduled Action
Bacteria	5	Monthly, Wells & Distribution System	Every month, every year
Nitrate/Nitrite	1	Every year from the Treatment Plant	-
Synthetic Organic Chemicals (SOC)	1	Quarterly	-
Volatile Organic Chemicals (VOC)	1	Yearly from the Treatment Plant	-
Inorganic Chemicals (IOC)	1	Yearly from the Treatment Plant	-
Radionuclides	1	Every nine (9) years from the Treatment Plant	2032
SOC Method 507	1	Every Year from the Treatment Plant	-
SOCs not 507	1	Yearly	-
Stage 2 Disinfection Byproducts	1	Quarterly	-
Carbon, Total	1	Monthly	-
Fluoride	1	Quarterly	-
Total Organic Carbons (TOC)	1	Monthly	-

System Source

The system is supplied by Well #1 and Well #2, radial collector wells located adjacent to the Mississippi River, southwest of the treatment plant. They are designated as Ground Water Under the Direct Influence of Surface Water (GWUDISW).

The laterals for Well #1 extend under the Mississippi River. Well #1 has a design capacity of 2,083 gpm. JCWA historically has had issues with Well #1 with it not being able to produce up to its design capacity. During this time JCWA's supplied water systems had to use their emergency wells to keep up with demand.

Well #2 was installed in 2023 and has a design capacity of 2,400 gpm. After the installation of Well #2, JCWA could adequately meet the demand of its supplied water systems, and they no longer need to use their emergency wells.

Table #3 Well Appurtenances											
Well ID	Breather Vent	Pump to Waste	Sample Tap	Access Hatch	Lightning Protection	Casing18" above ground level	Isolation Valve	Pressure Gauge	Drawdown Gauge	Check Valve	Master Meter
Well #1	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Well #2	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

I noted no issues with the wells.

We discussed how a data center is going in at Festus and I asked if JCWA might have supply concerns due to that. Jeffrey Crannick wasn't sure but said that they are working with engineers to do a future capacity/demand estimate study to determine future demand and plan for expanding the plant when needed.

System Treatment

Jefferson County Water Authority is a compliance monitoring system and is required to reach 4-log disinfection.

Raw water is pumped from Well #1 and Well #2 to the treatment facility, where it moves through a multi-step process. Attachment #3 contains a process flow diagram of the treatment process. First, the water is sent through the aerator.

After aeration, the water moves to the cone clarifier. Water enters near the bottom of the cone through two pipes of different diameters. This process produces a circulation effect inside the cone. Additionally, lime, cationic and anionic polymer are fed through these two lines to aid in the coagulation and flocculation process. Solids settle at the bottom of the cone and are removed to the system's lagoons, while the clarified water is decanted at the top of the cone and travels to the filters. Carbon dioxide is added as the water leaves the clarifier to re-carbonate the water.

The water then passes through the two rapid sand filters. The filters are backwashed as necessary via pumps, and an air scour system is installed on the filters. Compressed air is provided to the treatment system by two air compressors. At the time of the inspection, the media appeared to be in good condition, and there was plenty of freeboard between the media and the troughs. Chlorine is added to the water just before the filters.

After leaving the filters, the water moves into the 8,222-gallon wet well to provide contact time. After the wet well, low lift pumps move the water to the 400,000-gallon clearwell. Once in the clearwell, the water is held until the high service pumps move it to one of the three meter vaults that are interconnected with the wholesales systems. Fluoride is added to the water before it enters the clearwell.

Lime is stored in a silo outside of the treatment building, next to the aerator. At the time of the inspection, the area around the silo had a thin coating of lime, however the system is in the process of cleaning the area. The silo also contains the lime slaker, as well as a day tank that will automatically start the lime slaking process once the tank level lowers enough.

The carbon dioxide storage tank is located next to the lime slaker. The carbon dioxide feed is measured and controlled by the SCADA system or manually from a control panel in the cone clarifier room.

The anionic polymer and ammonium sulfate storage and feed pumps are located in the same room in the treatment plant. At the time of the inspection, the room was clean, free of obstructions, and there were no noticeable spills. Extra anionic polymer is stored onsite to ensure a continuous supply, and the ammonium sulfate tank can be filled by tanker from the outside of the facility.

The cationic polymer and the fluoride storage and feed pumps are located in another room in the treatment plant. At the time of the inspection, the room was clean, free of obstructions, and there were no noticeable spills. The fluoride day tank and pumps were located in a smaller room with a viewing window, and safety equipment was located on the wall outside the room. The cationic polymer tanks were located inside a secondary containment basin.

The chlorine tanks and feed system are located in a separate building attached to the main treatment plant. The chlorine building is comprised of two rooms, one of which holds the one ton cylinders, while the other contains the chlorine feed monitors and controls. Both rooms are equipped with air monitors, panic bars on the doors, and external controls for the lights and ventilation. A window allows viewing of the tank room without entering, and safety equipment is kept in the nearby filter room. At the time of the inspection, the chlorine building and all appurtenances, piping, and controls were in good condition and did not show signs of corrosion or leaking chlorine.

The system takes multiple samples throughout each shift to determine if the water is meeting the water quality parameters at each step of the treatment process. The sample results, along with data from the SCADA system, allows operators to make changes to the treatment process as necessary to ensure water is safe for consumers.

JCWA performs daily CT calculations. JCWA provided for me the December 2025 daily CT calculations for review. JCWA appears to be adequately meeting their CT requirements.

Pumping Facilities

Jefferson County Water Authority does not use booster pumping stations.

Finished Water Storage

Jefferson County Water Authority has one finished water storage tank, a 400,000 gallon clearwell located at the treatment plant. The clearwell is cleaned every five years, most recently in 2021. The tank overflow travels to an above ground discharge that feeds into the lagoon, where it is protected by a tight-fitting flap gate and discharges to a concrete splash pad. The cities of Herculaneum and Festus own and maintain their water storage facilities; however, Jefferson County Water Authority monitors and maintains the water levels in the tanks through SCADA. I noted no issues with the storage located at the plant.

Table #4 Tank Features							
Tank ID	Capacity (gallons)	Splash Pad	Overflow Flapper/Screen	Overflow 12-24" off the ground	Breather vent 24" above the tank	Hydrant or Clean Out	Secured Ladder
Tank #1	400K	Y	Y	Y	N/D	Y	Y

Distribution System

As a wholesale water supplier, Jefferson County Water Authority has a limited distribution system, consisting of only the piping and meter vaults necessary to distribute water to Festus and Herculaneum. The vaults are located underground and are equipped with SCADA to allow remote control of the interconnections. At the time of the inspection, all three vaults had water in them due to the rain, however none of the distribution piping or appurtenances were submerged, and each vault is equipped with a pump to remove water if needed. Some minor corrosion was noted on some of the vault piping (Recommendation #1).

JCWA submitted the lead service line inventory to the department prior to the October 16, 2024, deadline.

Sampling and Monitoring

As part of this Compliance and Operation Inspection, the following analyses were conducted to verify operational parameters for JCWA (Table #5). During the inspection, I collected a routine bacteriological sample and measured the disinfectant residuals using USEPA DPD Method 10070 for Total Chlorine [high range] using a Hach DR900 Analyzer to verify that the system is meeting the operational and regulatory parameters required. JCWA uses chloramines as the disinfectant in their treatment process. All equipment was calibrated according to manufacturer guidelines. The sample was collected at sampling site 05 located at the Plant Effluent. I took the sample to the Mercy Hospital Jefferson state courier location, and it was analyzed at the Missouri State Public Health Lab.

Table #5 Bacteriological Sample Information				
Location	Free Residual mg/L	Total Residual mg/L	Total Coliform	E. Coli
05: Plant Effluent A	-	2.9	Absent	Absent

No analyses yielded results that were outside of statutory or acceptable range.

Compliance Determination, Violations, and Required Actions

After concluding the inspection, I discussed on site my initial findings with Jeffrey Crannick and Nic Slabby.

JCWA was found to be **in compliance** with the Missouri Safe Drinking Water Law and the Missouri Safe Drinking Water Commission Regulations, based upon observations made at the time of the inspection.

Recommendations

1. Address surface corrosion at interconnection vaults by removing rust and/or applying a rust converting primer to prepare the components for paint. Apply a high-quality surface coating to prevent further corrosion. Routinely inspect the vaults to assess future maintenance needs. Ensure all work done in a confined space follows OSHA guidance which may include atmospheric monitoring, harness and retrieval equipment, forced air ventilation, and permit entry procedures.

Additional Comments/Conclusion

If your facility is in need of equipment replacements or facility upgrades, you may want to consider the department's Energy Loan Program to fund your next infrastructure project. The Energy Loan Program offers low-interest loans to schools, local governments, hospitals, businesses, agricultural entities, and not-for-profits for qualified energy efficiency and renewable energy projects. Projects must result in achievable energy savings because loans are repaid from the energy savings realized by the project. To learn more, email energy@dnr.mo.gov or call 573-751-2254.

On March 1, 2019, amendments to the Missouri Safe Drinking Water Regulation were implemented which directly affect 10 CSR 60 Chapters 3, 4, 6-9, 11, 13, and 14. Personnel should review these regulation amendments and implement all applicable changes as they apply to the public water system. The amendments can be reviewed here: https://www.sos.mo.gov/adrules/csr/current/10csr/10csr.

The United States Environmental Protection Agency (EPA) reported that the State of Missouri is among the top 25% of states affected by federal flooding declarations. This was noted during a March 31, 2015, webinar on EPA's new ***Flood Resilience: A Basic Guide for Water and Wastewater Utilities***, which was hosted by the Association of State Drinking Water Administrators and the EPA. The Flood Resilience Guide is geared towards helping small to medium sized water and wastewater utilities prepare for, and recover from, a flood event. This interactive guide is available online at: https://www.epa.gov/waterutilityresponse/build-flood-resilience-your-water-utility. For more information on emergency planning, visit http://water.epa.gov/infrastructure/watersecurity/emerplan/.

All major water users are required by law to register water use annually. The Department of Natural Resources does not regulate the use of water – only the amount of water a major water user has the potential to use. Missouri shares water resources with many other states, some of which regulate water use and have already established their demand for water. It is important for Missouri to document our need for water and to protect our right to that water. Registering major water use establishes a user's need for water and helps the department understand the water needs of Missouri citizens. Registration is required by all persons, firms, and corporations with the capacity to withdraw or divert 100,000 gallons or more per day or 70 gallons per minute from any combination of stream, river, lake, well, spring, or other water source. As stated in the Revised Statutes of Missouri (RSMo), the purpose of sections 71.287 and 256.400 to 256.430 is to ensure the development of information required for the analysis of certain future water resource management needs such as the Missouri State Water Plan.

Information about the plan may be found at: http://dnr.mo.gov/mowaterplan/. To register online or for mail-in forms go to: https://dnr.mo.gov/water/business-industry-other-entities/reporting/major-water-users. For further information or questions, contact the Water Resources Center at 573-368-2100.

Missouri Public Drinking Water Regulation 10 CSR 60-3.010 requires all public water systems to submit a construction application with engineered plans and specifications to the department for review and approval prior to any new construction, modification, alteration, or extension of your water system source, treatment, storage, or distribution piping. This requirement includes modifications made to your treatment process that would significantly change or alter plant capacity or treatment processes. Adding, removing, or changing chemical additives and/or their injection locations may significantly alter your treatment process. Water systems must notify the department at least 60 days in advance of making any changes to the treatment process. Please make sure your water system has written approval prior to beginning any construction or modifications. Permits and construction specifications can be found at: https://dnr.mo.gov/water/business-industry-other-entities/permits-certification-engineering-fees/public-drinking-water-systems/construction-engineering-permit-dispense. For further information or questions, contact the Permits and Engineering Section at 573-751-5331.

Missouri Public Drinking Water Regulation 10 CSR 60-7.010(2) requires that public water systems notify the department within 48 hours of a failure to comply with any regulation or monitoring requirement. Since Regulation 10 CSR 60-4.080(9) requires all public water systems to maintain a minimum pressure of 20 psi, all public water systems must notify the department when pressures in their system fall below 20 psi.

If you have any questions or would like to schedule a time to meet with department staff to discuss compliance requirements, please contact Kasia Wasescha by mail at the Missouri Department of Natural Resources, St. Louis Regional Office, 1390 Timberlake Manor Parkway, Suite 210, Chesterfield, Missouri 63017; by phone at 314-416-2960; or by email at DNRSLRO.PDW@dnr.mo.gov. For assistance with compliance issues or general technical assistance, you may also contact George Shoultz, SLRO Water Specialist. Water Specialists' duties are primarily intended to provide technical assistance and operator training to systems such as yours. We encourage you to utilize their services.

Signatures

SUBMITTED BY:

Kasia Wasescha
Environmental Inspector
St. Louis Regional Office

REVIEWED BY:

Tracy A Haag

Tracy Haag
Environmental Supervisor
St. Louis Regional Office

TH/KW/nh

Attachments

Attachment # 1 - Photo Addendum

Attachment # 2 – System Map

Attachment #3 – Treatment Process Diagram

PHOTO ADDENDUM

	Photo No.: 1. Taken By: Kasia Wasescha Entity: Jefferson County Water Authority Permit: MO6071352 Location: Water Treatment Plant Description: The clearwell Date Taken: January 22, 2026 Media: PDW
	Photo No.: 2. Taken By: Kasia Wasescha Entity: Jefferson County Water Authority Permit: MO6071352 Location: Water Treatment Plant Description: Lime silo and carbon dioxide tank Date Taken: January 22, 2026 Media: PDW
	Photo No.: 3. Taken By: Kasia Wasescha Entity: Jefferson County Water Authority Permit: MO6071352 Location: Water Treatment Plant Description: Cone Clarifier Date Taken: January 22, 2026 Media: PDW

PHOTO ADDENDUM

Photo No.: 4.
Taken By: Kasia Wasescha
Entity: Jefferson County Water Authority
Permit: MO6071352
Location: Water Treatment Plant
Description: Ammonium sulfate feed system, located next to the anionic polymer feed system
Date Taken: January 22, 2026
Media: PDW

Photo No.: 5.
Taken By: Kasia Wasescha
Entity: Jefferson County Water Authority
Permit: MO6071352
Location: Water Treatment Plant
Description: Fluoride Feed System
Date Taken: January 22, 2026
Media: PDW

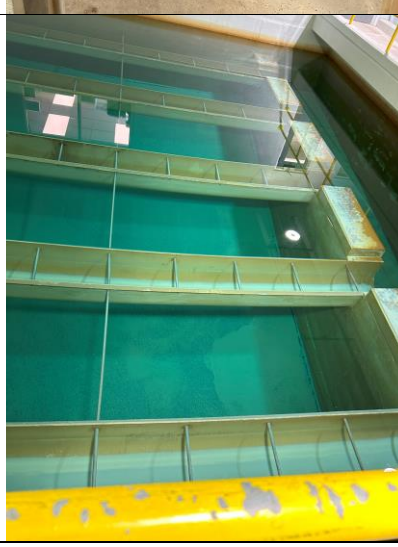
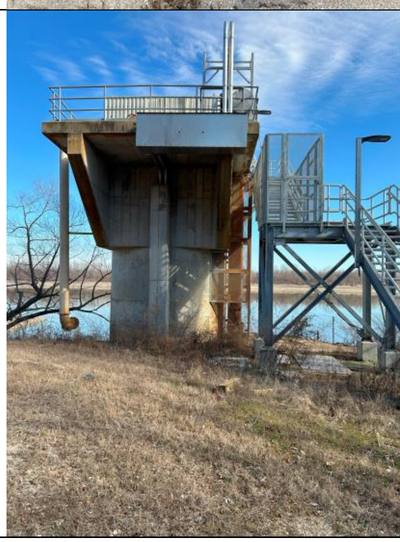


Photo No.: 6.
Taken By: Kasia Wasescha
Entity: Jefferson County Water Authority
Permit: MO6071352
Location: Water Treatment Plant
Description: One of the filters
Date Taken: January 22, 2026
Media: PDW

PHOTO ADDENDUM

	Photo No.: 7. Taken By: Kasia Wasescha Entity: Jefferson County Water Authority Permit: MO6071352 Location: Near to the Mississippi River Description: Well #2 Date Taken: January 22, 2026 Media: PDW
	Photo No.: 8. Taken By: Kasia Wasescha Entity: Jefferson County Water Authority Permit: MO6071352 Location: Near to the Mississippi River Description: Well #1 Date Taken: January 22, 2026 Media: PDW

Attachment #2 – System Map
Jefferson County Water Authority
February 20, 2026
Page 1 of 1

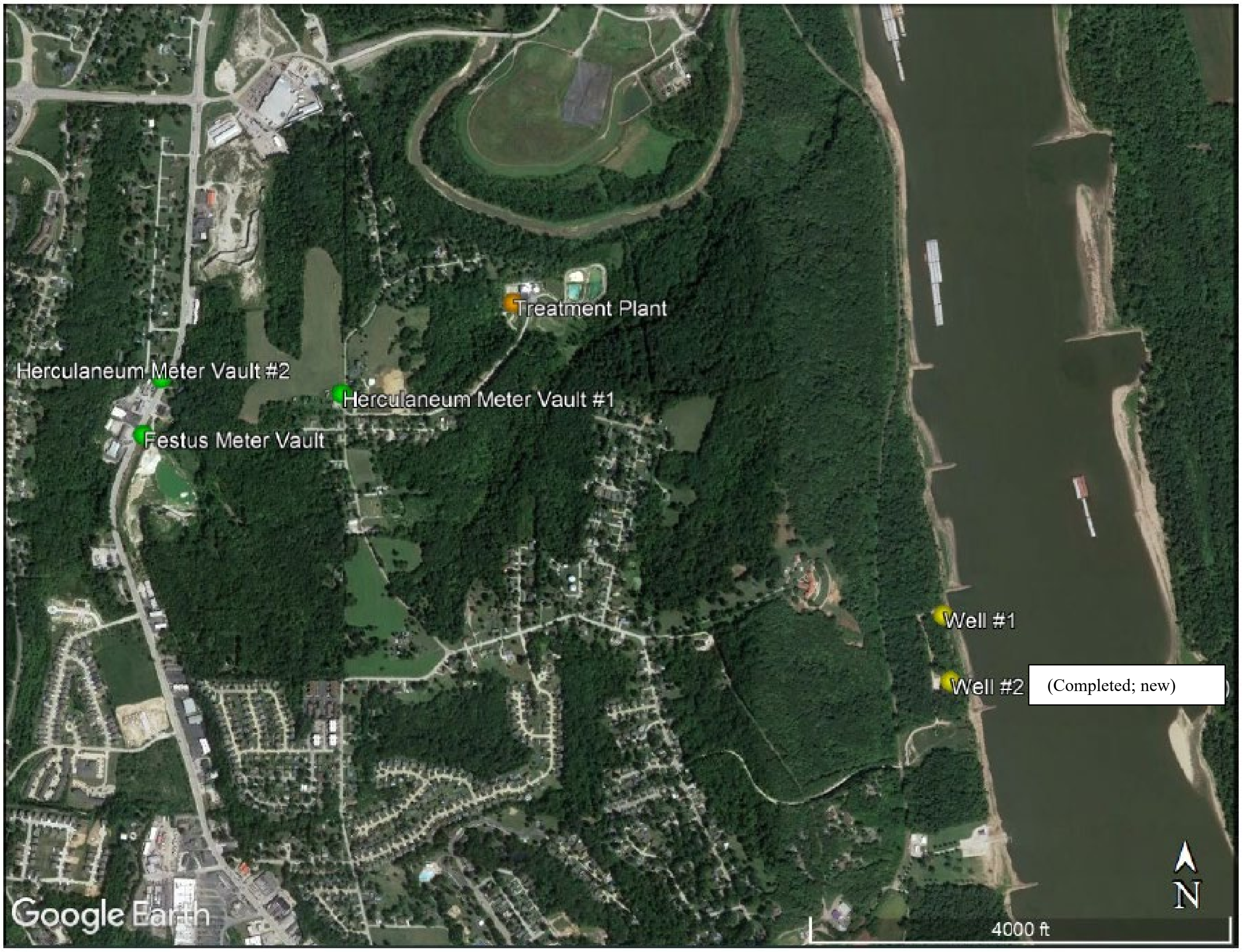
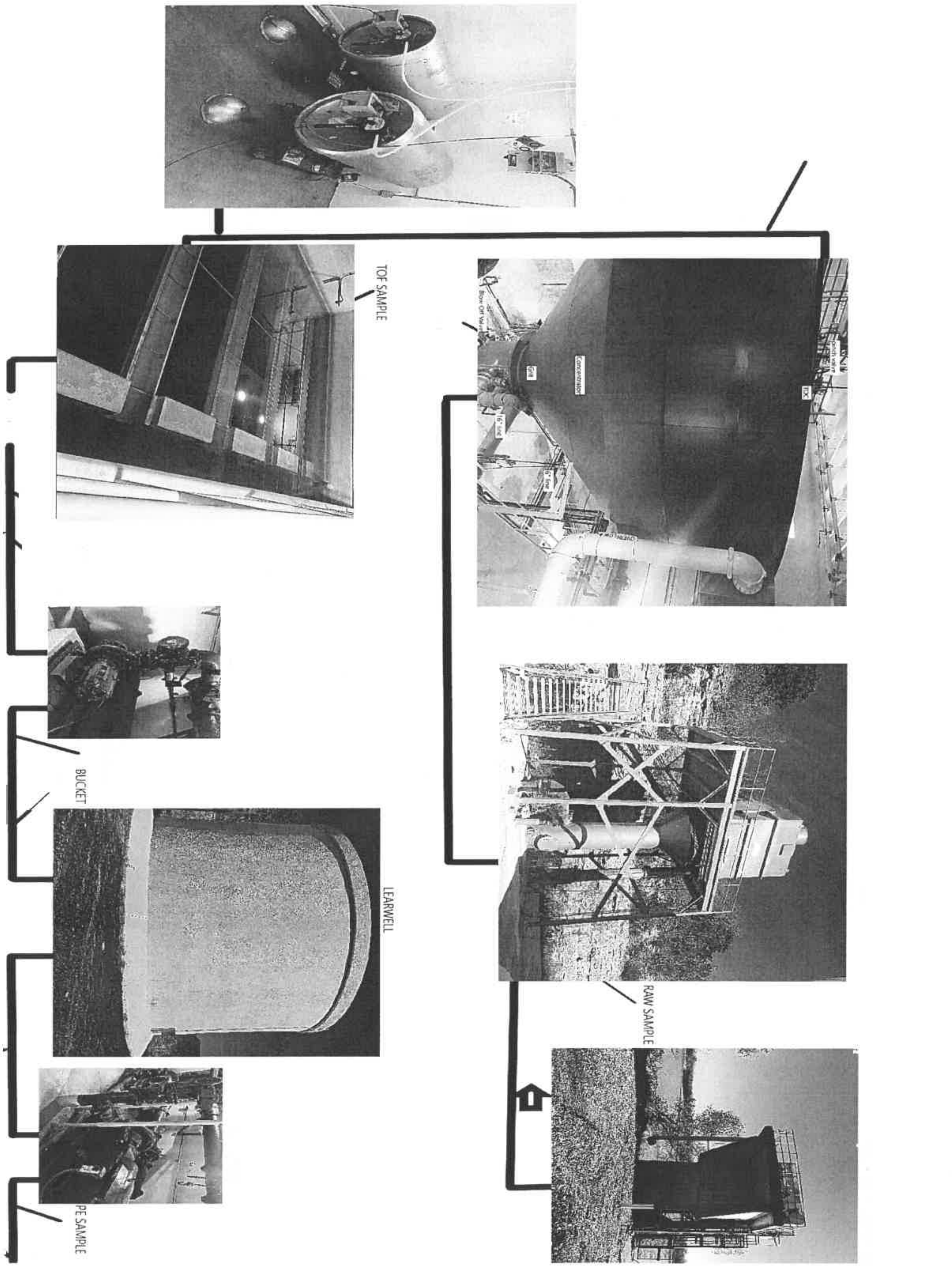


Figure 1: Overhead view of the system. Image taken from Google Earth

Attachment #3 – Treatment Diagram
Jefferson County Water Authority
February 20, 2026
Page 1 of 1



Meeting March 19th, 2026

Jefferson County Water Authority Board Report

Metered Water Averages for February 2026:

Raw-1.165 MGD Festus-0.916 MGD

Herculaneum-0.361 MGD Distribution-1.278 MGD

Let's start out with a few regulatory items. Meeting the 5-year recurring mandate to review and update the JCWA Risk and Resilience Assessment (RRA) and Emergency Response Plan (ERP) is complete, and the certification forms have been submitted to the Environmental Protection Agency (EPA). We received a kit for our second round of PFAS analysis and already submitted the samples to the Mo DNR contracted laboratory for testing. Also, Mo DNR forwarded the final report from the recent inspection to us with a "Finding of Compliance". I submitted the report for inclusion onto this month's meeting agenda for your review. And lastly, Jeffrey Schopp took and passed the formal examination for the A-Level Water Treatment Plant Operator Certificate of Competency. He worked hard and this is quite an accomplishment, especially when you consider that he began entry level training a little shy of four years ago. Congratulations Jeff!

We experienced an issue with one of our pumps at the new well. It was spraying an excessive amount of water from the packing gland, so we took it out of service pending troubleshooting and repair. I contacted the Flow Serv manufacturer who in turn put me in touch with Municipal Equipment Company, who happens to be their field representative for this geographical area. A technician came to conduct a service call on February 23rd. We replaced three pieces of graphite packing and readjusted the packing gland to ensure proper coolant water flow. We returned this pump to continuous service and have had no further issues. The million-dollar question regarding our wells seems to always be "How much water we can each well deliver?". As of this writing, and with the Mississippi River holding about three-foot, and using one pump as a stand-alone separately at each well, the old well will put out about 1.4 million gallons per day, and the new well produces 2.2 million gallons per day. We operated the pump at the new well at 100% for about forty hours straight while keeping up with high demand caused by a water main break in Festus. Caisson water recovery rate stabilized and remained consistent.

Currently JCWA purchases Fluoride from the same folks we get our chlorine from, PVS DX. I attempted to order six drums of Fluoride to replenish our stock but received notification that PVS DX would not be able to fill the full order at this time, and that we may need to find an alternative supplier for future orders. The reason given was their vendor's vendor sold a bunch of Fluoride overseas making the product hard to come by. It appears at this time that this will be a long-term issue. In the interim, PVS DX can sell us four drums, which will last us three to four months; however, the price for these four drums shot up from sixty-eight cents per gallon to ninety-three cents per gallon. I checked with two of our other chemical suppliers, Rhino Industries and Brenntag Midway South, on availability and pricing of Fluoride. I have not yet gotten any kind of quote from Rhino Industries, but I do have an onsite meeting with a representative from Brenntag Midway South slated for the 17th of March to see what they have to offer. When it comes to Fluoride in our drinking water, a couple things we should all consider is that adding it to drinking water is not mandated but is voluntary; however, if a system opts to include fluoridation as part of treatment, all laboratory testing requirements and regulatory parameters must be met. The natural fluoride levels in our raw water consistently run in the 0.3 to 0.4 milligrams per liter range, and we must add enough to maintain at least 0.7 milligrams per liter in our finished water. And lastly, our existing feed equipment is aging and there will come a point where costly replacement to transfer and feed pumps will be necessary. This very well could be an opportunity to revisit fluoridation policy and choose the option of not feeding it altogether. If the JCWA were to stop adding it though, there is a process we must adhere to and cannot just quit feeding it altogether without making proper notifications beforehand.

Pressing on with projected FY26 capital improvement projects, two separate "Notice for Bid" ads are set to run in the March 12th and March 19th editions of the county-wide Leader newspaper. One ad is for putting a metal roof onto our old well, and the other is to power wash the exterior walls of the water treatment plant. Sealed bids will be due at Festus city hall NLT 0900 hours on April 23rd and will be opened at that time. Nic and I plan on submitting staff reports with bid information and recommendations for the Board to consider during the May 2026 meeting.

And to button this up, we currently plan to do the semi-annual aerator cleaning on March 25th and the lime slaker cleaning on April 8th. As you may recall, these tasks require a complete plant shutdown; however, by utilizing the spare set of aerator splash trays and splitting these events up over two nonconsecutive days, we will complete both tasks within a shorter window so neither city will have to turn on their emergency wells. Barring any unforeseen situation of course. Our team will closely coordinate timelines with distribution system personnel.

Jeffrey Crannick, Plant Manager

GL Number	Description	25-26 Amended Budget	YTD Balance 02/28/2025 Normal (Abnormal)	YTD DR THRU 02/28/2026 Increase (Decrease)	YTD CR THRU 02/28/2026 Increase (Decrease)	YTD Balance 02/28/2026 Normal (Abnormal)
Fund: 60 JCWA Fund						
Account Category: Assets						
Department: 0000 BALANCE SHEET ACCOUNTS						
60-0000-11005.00	JCWA Operating Cash Acct.		1,187,479.57	5,258,690.59	4,735,704.43	1,346,473.11
60-0000-11506.00	Wtr Replacement M/M Acct.		121,306.74	1,289,818.24	1,607,166.90	268,652.63
60-0000-11514.00	Water Reserve M/M Account		101,272.95	842,692.21	1,121,601.18	574,335.07
60-0000-12148.00	2012 PRINCIPAL INV. ACCT		54.22	9,566.12	19,016.37	46.20
60-0000-12149.00	2012 INTEREST INV. ACCT.		79.64	1,027.44	1,938.68	82.75
60-0000-12152.00	2021A DEBT SERVICE FUND		315,435.87	308,279.53	171,000.00	333,449.53
60-0000-13000.00	Investments		707,184.21	1,720,703.61	2,025,846.57	783,721.34
60-0000-13004.00	Wtr Replacement Invest.		1,288,940.39	1,559,332.21	1,177,778.36	1,318,119.27
60-0000-13005.00	Wtr Reserve Investment		1,208,224.34	1,569,232.63	1,097,713.07	1,267,411.91
60-0000-13740.00	Non-Profit Water Recv.		223,412.00	1,240,616.00	1,249,938.00	230,048.00
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		63,266.91	0.12	63,458.91	72,517.67
Total Department 0000:			26,199,469.48	14,015,234.89	13,601,823.77	26,896,547.38
Assets			26,199,469.48	14,015,234.89	13,601,823.77	26,896,547.38
Account Category: Liabilities						
Department: 0000 BALANCE SHEET ACCOUNTS						
60-0000-21000.00	Accounts Payable		22,969.54	2,375,714.80	2,317,997.82	43,402.69
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	17,115.61	17,115.61	0.00
60-0000-22200.00	State Withholding Tax LB.		0.00	5,528.00	5,528.00	0.00
60-0000-22300.00	Social Security Tax Liab.		0.00	23,030.50	23,030.50	0.00
60-0000-22305.00	Medicare Tax Liability		0.00	5,386.20	5,386.20	0.00
60-0000-22360.00	401(K) Deferred Liability		0.00	52,240.38	52,240.38	0.00
60-0000-22600.00	HEALTH INSURANCE LIABILIT		3,734.84	18,990.31	22,419.55	3,984.04
60-0000-22700.00	Life Insurance Liability		55.32	281.80	340.80	59.00
60-0000-22702.00	DENTAL INSURANCE LIABILITY		377.74	1,912.81	2,122.79	396.62
60-0000-22703.00	VISION INSURANCE LIABILITY		65.88	331.85	374.11	68.52
60-0000-22820.00	American Fidelity Liab.		269.76	946.24	1,345.80	636.12
60-0000-26693.00	2021 BOND PREMIUM		1,702,852.90	0.00	0.00	1,702,852.90

GL Number	Description	25-26 Amended Budget	YTD Balance 02/28/2025 Normal (Abnormal)	THRU 02/28/2026 YTD DR Increase (Decrease)	THRU 02/28/2026 YTD CR Increase (Decrease)	YTD Balance 02/28/2026 Normal (Abnormal)
Fund: 60 JCWA Fund						
Account Category: Liabilities						
Department: 0000 BALANCE SHEET ACCOUNTS						
60-0000-26694.00	2021 AMORT OF BOND PREMIUM		(312,189.68)	35,476.10	0.00	(397,332.32)
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:		10,780,028.03	2,536,954.60	2,447,901.56	10,322,015.60
	Liabilities		10,780,028.03	2,536,954.60	2,447,901.56	10,322,015.60
Account Category: Fund Equity						
Department: 0000 BALANCE SHEET ACCOUNTS						
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
Account Category: Revenues						
Department: 6000 JCWA						
60-6000-47100.00	Water Revenue Interest	131,972.00	105,484.48	0.00	82,123.98	82,123.98
60-6000-48000.00	Misc. Income	0.00	78.83	0.00	73.90	73.90
60-6000-48300.00	Insurance Claims & Refund	0.00	0.00	1,352.26	0.00	(1,352.26)
60-6000-49211.00	Festus Water Sales	2,087,800.00	838,805.00	0.00	863,720.00	863,720.00
60-6000-49212.00	Herculaneum Water Sales	911,040.00	366,024.00	0.00	376,896.00	376,896.00
	Total Department 6000:	3,130,812.00	1,310,392.31	1,352.26	1,322,813.88	1,321,461.62
	Revenues	3,130,812.00	1,310,392.31	1,352.26	1,322,813.88	1,321,461.62
Account Category: Expenditures						
Department: 6000 JCWA						
60-6000-51000.00	Regular Salaries	408,477.00	169,930.65	170,992.69	0.00	170,992.69
60-6000-51100.00	Overtime	31,320.00	13,591.33	19,576.15	0.00	19,576.15
60-6000-51190.00	Other Personal Services	10,907.00	4,412.10	4,544.60	0.00	4,544.60
60-6000-51400.00	Legal Fees	4,000.00	1,805.50	55.50	0.00	55.50
60-6000-51450.00	BANK & CREDIT CARD FEES	5,992.00	1,359.73	1,273.37	0.00	1,273.37
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	11,500.00	6,500.00	0.00	6,500.00
60-6000-51800.00	Computer Services Fees	1,000.00	214.40	290.00	0.00	290.00
60-6000-52000.00	Health Insurance Expense	45,940.00	19,001.10	20,463.28	224.30	20,238.98
60-6000-52100.00	Life Insurance Expense	759.00	328.72	340.80	3.12	337.68
60-6000-52215.00	401(k) Match	50,383.00	34,191.66	46,631.53	5,501.02	41,130.51
60-6000-52300.00	FICA Tax Expense	33,644.00	13,704.28	14,208.35	0.00	14,208.35
60-6000-53100.00	Electricity	219,611.00	69,137.16	77,275.13	0.00	77,275.13
60-6000-53250.00	Trash Service	1,285.00	504.59	533.83	0.00	533.83
60-6000-53550.00	Maintenance & Repair	75,000.00	14,105.41	25,703.18	0.00	25,703.18
60-6000-54000.00	Postage	600.00	77.72	35.52	0.00	35.52
60-6000-54200.00	Telephone	2,734.00	1,339.46	1,089.10	0.00	1,089.10
60-6000-54300.00	Office Supplies	2,000.00	416.57	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	1,252.00	1,527.00	0.00	1,527.00
60-6000-55100.00	Gas, Oil & Antifreeze	2,000.00	119.40	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

JCWA TRIAL BALANCE FOR CITY OF FESTUS

Balance As Of 02/28/2026

GL Number	Description	25-26 Amended Budget	Normal YTD Balance 02/28/2025 (Abnormal)	THRU Increase YTD DR 02/28/2026 (Decrease)	THRU Increase YTD CR 02/28/2026 (Decrease)	Normal YTD Balance 02/28/2026 (Abnormal)
Fund: 60 JCWA Fund						
Account Category: Expenditures						
Department: 6000 JCWA						
60-6000-56100.00	Other Supplies	4,500.00	1,684.66	0.00	0.00	0.00
60-6000-56305.00	Lab Supplies	17,000.00	5,434.34	5,408.62	0.00	5,408.62
60-6000-56400.00	Uniforms	3,500.00	322.84	1,441.99	0.00	1,441.99
60-6000-56450.00	Tools	4,000.00	1,079.50	11.97	0.00	11.97
60-6000-56460.00	Safety Supplies	3,000.00	260.08	107.08	0.00	107.08
60-6000-56550.00	Chemicals	260,000.00	87,332.92	98,547.23	0.00	98,547.23
60-6000-56999.00	Other Materials & Supplie	1,500.00	703.64	1,283.63	0.00	1,283.63
60-6000-57000.00	DUES, LICENSES & PERMITS	1,000.00	297.30	825.50	325.00	500.50
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	323.53	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	56,450.85	63,458.91	0.12	63,458.79
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	185.44	55.00	0.00	55.00
60-6000-59127.00	2021A/B AMORT OF BOND PREMIUM	(85,143.00)	(35,476.10)	0.00	35,476.10	(35,476.10)
60-6000-59834.00	2012 PRINCIPAL PYMT	37,800.00	18,900.00	18,900.00	0.00	18,900.00
60-6000-59835.00	2012 INTEREST PYMT	3,749.00	2,195.72	1,938.68	0.00	1,938.68
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	178,500.00	171,000.00	0.00	171,000.00
60-6000-59999.00	Other Capital Outlay	561,000.00	623,374.85	106,366.21	0.00	106,366.21
Total Department 6000:		2,667,847.00	1,298,562.70	860,527.12	41,529.66	818,997.46
Expenditures		2,667,847.00	1,298,562.70	860,527.12	41,529.66	818,997.46
Total Fund 60:						
TOTAL ASSETS			26,199,469.48	14,015,234.89	13,601,823.77	26,896,547.38
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	681,539.22
+ NET OF REVENUES & EXPENDITURES		462,965.00	11,829.61	(861,879.38)	(1,364,343.54)	502,464.16
+ FUND BALANCE ADJUSTMENTS		0.00	(17,083.44)	0.00	0.00	0.00
= ENDING FUND BALANCE			15,402,358.01	0.00	0.00	16,574,531.78
+ LIABILITIES			10,780,028.03	2,536,954.60	2,447,901.56	10,322,015.60
= TOTAL LIABILITIES AND FUND BALANCE			26,199,469.48	(3,398,833.98)	(3,812,245.10)	26,896,547.38
Total All Funds		462,965.00	0.00	17,414,068.87	17,414,068.87	681,539.22
+ NET OF REVENUES/EXPENDITURES - 24-25			0.00	0.00	0.00	681,539.22
			0.00	17,414,068.87	17,414,068.87	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF FESTUS

Balance As Of 02/28/2026
% Fiscal Year Completed: 41.37

GL Number	Description	25-26 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Activity For 02/28/2026 Increase (Decrease)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 60 JCWA Fund						
Revenues						
INVESTMENT INCOME						
60-6000-47100.00	Water Revenue Interest	131,972.00	82,123.98	13,746.94	49,848.02	62.23
	INVESTMENT INCOME	131,972.00	82,123.98	13,746.94	49,848.02	62.23
OTHER REVENUES						
60-6000-48000.00	Misc. Income	0.00	73.90	17.72	(73.90)	100.00
60-6000-48300.00	Insurance Claims & Refund	0.00	(1,352.26)	0.00	1,352.26	100.00
	OTHER REVENUES	0.00	(1,278.36)	17.72	1,278.36	100.00
WATER & SEWER COLLECTIONS & FEES						
60-6000-49211.00	Festus Water Sales	2,087,800.00	863,720.00	160,160.00	1,224,080.00	41.37
60-6000-49212.00	Herculaneum Water Sales	911,040.00	376,896.00	69,888.00	534,144.00	41.37
	WATER & SEWER COLLECTIONS & FEES	2,998,840.00	1,240,616.00	230,048.00	1,758,224.00	41.37
	Revenues	3,130,812.00	1,321,461.62	243,812.66	1,809,350.38	42.21
Expenditures						
PAYROLL & BENEFIT EXPENSE						
60-6000-51000.00	Regular Salaries	408,477.00	170,992.69	30,237.70	237,484.31	41.86
60-6000-51100.00	Overtime	31,320.00	19,576.15	1,682.33	11,743.85	62.50
60-6000-51190.00	Other Personal Services	10,907.00	4,544.60	908.92	6,362.40	41.67
60-6000-52000.00	Health Insurance Expense	45,940.00	20,238.98	3,472.61	25,701.02	44.06
60-6000-52100.00	Life Insurance Expense	759.00	337.68	59.00	421.32	44.49
60-6000-52215.00	401(k) Match Annual Contribution	50,383.00	41,130.51	510.30	9,252.49	81.64
60-6000-52300.00	FICA Tax Expense	33,644.00	14,208.35	2,358.60	19,435.65	42.23
60-6000-56400.00	Uniforms	3,500.00	1,441.99	0.00	2,058.01	41.20
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	272,470.95	39,229.46	316,459.05	46.27
OTHER EXPENSES						
60-6000-51400.00	Legal Fees	4,000.00	55.50	0.00	3,944.50	1.39
60-6000-51450.00	BANK & CREDIT CARD FEES	5,992.00	1,273.37	0.50	4,718.63	21.25
60-6000-51600.00	Auditing Fees	11,500.00	6,500.00	0.00	5,000.00	56.52
60-6000-57000.00	DUES, LICENSES & PERMITS	1,000.00	500.50	51.25	499.50	50.05
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	8,384.37	51.75	18,107.63	31.65
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	290.00	118.00	710.00	29.00
	PROFESSIONAL SERVICES	6,000.00	290.00	118.00	5,710.00	4.83
UTILITIES & MAINTENANCE						
60-6000-53100.00	Electricity	219,611.00	77,275.13	15,457.83	142,335.87	35.19
60-6000-53250.00	Trash Service	1,285.00	533.83	106.72	751.17	41.54
60-6000-54200.00	Telephone	2,734.00	1,089.10	218.26	1,644.90	39.84
60-6000-54550.00	MAINTENANCE & SOFTWARE CONTRACTS	5,317.00	1,527.00	660.00	3,790.00	28.72
60-6000-55100.00	Gas, Oil & Antifreeze	2,000.00	38.81	0.00	1,961.19	1.94
60-6000-55350.00	LIGHT EQUIPMENT & MAINTENANCE	5,000.00	35.84	0.00	4,964.16	0.72
	UTILITIES & MAINTENANCE	235,947.00	80,499.71	16,442.81	155,447.29	34.12

GL Number	Description	25-26 Amended Budget	YTD Balance 02/28/2026 Normal (Abnormal)	Activity For 02/28/2026 Increase (Decrease)	Available Balance 02/28/2026 Normal (Abnormal)	% Bdgt Used
Fund: 60 JCWA Fund						
Expenditures						
REPAIRS & MAINTENANCE						
60-6000-53550.00	Maintenance & Repair	75,000.00	25,703.18	11,404.78	49,296.82	34.27
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	106,366.21	0.00	454,633.79	18.96
	REPAIRS & MAINTENANCE	661,000.00	132,069.39	11,404.78	528,930.61	19.98
MATERIALS & SUPPLIES						
60-6000-54000.00	Postage	600.00	35.52	2.96	564.48	5.92
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	5,408.62	814.30	11,591.38	31.82
60-6000-56450.00	Tools	4,000.00	11.97	0.00	3,988.03	0.30
60-6000-56460.00	Safety Supplies	3,000.00	107.08	0.00	2,892.92	3.57
60-6000-56550.00	Chemicals	260,000.00	98,547.23	24,526.20	161,452.77	37.90
60-6000-56999.00	Other Materials & Supplie	1,500.00	1,283.63	484.26	216.37	85.58
	MATERIALS & SUPPLIES	290,900.00	105,461.67	25,827.72	185,438.33	36.25
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	63,458.79	12,691.79	101,963.21	38.36
	INSURANCE & BONDS	165,422.00	63,458.79	12,691.79	101,963.21	38.36
NET AMORTIZATION						
60-6000-59127.00	2021A/B AMORT OF BOND PREMIUM	(85,143.00)	(35,476.10)	(7,095.22)	(49,666.90)	41.67
	NET AMORTIZATION	(85,143.00)	(35,476.10)	(7,095.22)	(49,666.90)	41.67
DEBT SERVICE						
60-6000-59834.00	2012 PRINCIPAL PYMT	37,800.00	18,900.00	0.00	18,900.00	50.00
60-6000-59874.00	2021AB PRINCIPAL	390,000.00	0.00	0.00	390,000.00	0.00
	DEBT SERVICE	427,800.00	18,900.00	0.00	408,900.00	4.42
INTEREST EXPENSE						
60-6000-59835.00	2012 INTEREST PYMT	3,749.00	1,938.68	0.00	1,810.32	51.71
60-6000-59875.00	2021AB INTEREST	342,000.00	171,000.00	0.00	171,000.00	50.00
	INTEREST EXPENSE	345,749.00	172,938.68	0.00	172,810.32	50.02
Expenditures		2,667,847.00	818,997.46	98,671.09	1,848,849.54	30.70
Fund 60 - JCWA Fund:						
TOTAL REVENUES		3,130,812.00	1,321,461.62	243,812.66	1,809,350.38	42.21
TOTAL EXPENDITURES		2,667,847.00	818,997.46	98,671.09	1,848,849.54	30.70
NET OF REVENUES & EXPENDITURES:		462,965.00	502,464.16	145,141.57	(39,499.16)	

GL ACTIVITY REPORT FOR CITY OF FESTUS

From 02/01/2026 to 02/28/2026

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
02/01/2026			**60-0000-11005.00 JCWA Operating Cash Acct.**	BEG. BALANCE			1,337,257.55
02/01/2026	CD	CHK	COMMERCE BANK - COMMERCIAL CARDS	1400(E)		122.90	1,337,134.65
02/01/2026	CD	CHK	UNITED HEALTHCARE SERVICES, INC.	1401(E)		3,984.02	1,333,150.63
02/01/2026	GJ	JE	1/12TH OF DEPRECIATION & REPLACEMEN	0000123202		20,833.33	1,312,317.30
02/01/2026	GJ	JE	1/12TH OF ANNUAL RESERVE	0000123203		39,750.00	1,272,567.30
02/02/2026	GJ	JE	JCWA DEBT SERVICE PAYMENTS	0000123180		61,000.00	1,211,567.30
02/07/2026	GJ	JE	RECORD 6-MONTH CD INVESTMENT MWRB	0000123265		327,283.61	884,283.69
02/07/2026	GJ	JE	RECORD MIDWEST CD 8024762 MATURITY	0000123386	327,283.61		1,211,567.30
02/09/2026	GLJ	JE	FESTUS RECEIPT FOR CONTRACTUAL CONT	0000123237	177,320.00		1,388,887.30
02/13/2026	PR	CHK	SUMMARY PR 02/13/2026			11,227.22	1,377,660.08
02/13/2026	GJ	JE	JCWA FEDERAL WITHHOLDING PYMT	0000123266		3,525.74	1,374,134.34
02/17/2026	GJ	JE	HERKY RECEIPT FOR CONTRACTUAL WATER	0000123298	77,376.00		1,451,510.34
02/18/2026	CD	CHK	AMERENUE	1404(E)		16,823.83	1,434,686.51
02/18/2026	CD	CHK	AT&T COMPANY	1405(E)		98.26	1,434,588.25
02/18/2026	CD	CHK	CHARTER COMMUNICATIONS	1406(E)		120.00	1,434,468.25
02/18/2026	CD	CHK	NATIONWIDE TRUST COMPANY, FSB	1407(E)		796.94	1,433,671.31
02/19/2026	CD	CHK	CUSTOM INSURANCE SERVICES, INC	1408(A)		2,040.00	1,431,631.31
02/19/2026	CD	CHK	CEE KAY SUPPLY, INC.	1409(A)		1,346.82	1,430,284.49
02/19/2026	CD	CHK	CITY OF FESTUS	1410(A)		15.91	1,430,268.58
02/19/2026	CD	CHK	CITY OF FESTUS	1411(A)		1,145.48	1,429,123.10
02/19/2026	CD	CHK	MCENERY AUTOMATION CORPORATION	1412(A)		3,022.50	1,426,100.60
02/19/2026	CD	CHK	Mississippi Lime Company	1413(A)		11,203.47	1,414,897.13
02/19/2026	CD	CHK	PREFERRED RESOURCE NETWORK, INC.	1414(A)		500.00	1,414,397.13
02/19/2026	CD	CHK	PVS DX, INC.	1415(A)		1,850.40	1,412,546.73
02/19/2026	CD	CHK	FARM PLAN - BUCHHEIT'S	1416(E)		172.66	1,412,374.07
02/19/2026	CD	CHK	Grainger -	1417(E)		107.08	1,412,266.99
02/19/2026	CD	CHK	STOPP & VANHOY CPA/BUSINESS ADV LLC	1418(E)		6,500.00	1,405,766.99
02/19/2026	CD	CHK	Waste Management of St. Louis	1419(E)		106.72	1,405,660.27
02/19/2026	CD	CHK	BURNS & MCDONNELL ENGINEERING CO.	271687		35,315.77	1,370,344.50
02/19/2026	CD	CHK	WEGMANN, EDEN, MIKALE, BISHOP, P.C.	271688		55.50	1,370,289.00
02/19/2026	CD	CHK	REINHOLD ELECTRIC, INC.	271689		2,303.90	1,367,985.10
02/19/2026	CD	CHK	HD SUPPLY, INC.	271690		2,690.27	1,365,294.83
02/20/2026	CD	CHK	PVS DX, INC.	1420(A)		1,850.40	1,363,444.43
02/27/2026	PR	CHK	SUMMARY PR 02/27/2026			12,250.86	1,351,193.57
02/27/2026	GJ	JE	JCWA FEDERAL WITHHOLDING PYMT	0000123329		3,852.66	1,347,340.91
02/27/2026	GJ	JE	JCWA SIT TAX PAYMENT	0000123330		867.80	1,346,473.11
02/27/2026	GJ	JE	RECORD 6-MONTH CD MATURITY @ 4.43%	0000123393	255,704.65		1,602,177.76
02/27/2026	GJ	JE	RECORD 6-MONTH CD INVESTMENT MWRB	0000123394		255,704.65	1,346,473.11
02/28/2026				END BALANCE	837,684.26	828,468.70	1,346,473.11
02/01/2026			**60-0000-11506.00 Wtr Replacement M/M Acct.**	BEG. BALANCE			247,265.34
02/01/2026	GJ	JE	1/12TH OF DEPRECIATION & REPLACEMEN	0000123202	20,833.33		268,098.67
02/27/2026	GJ	JE	RECORD 6-MONTH CD MATURITY @ 4.43%	0000123393	258,591.08		526,689.75
02/27/2026	GJ	JE	RECORD 6-MONTH CD INVESTMENT MWRB	0000123394		258,591.08	268,098.67
02/28/2026	GJ	JE	JCWA INTEREST FEB-26	0000123396	553.96		268,652.63
02/28/2026				END BALANCE	279,978.37	258,591.08	268,652.63
02/01/2026			**60-0000-11514.00 Water Reserve M/M Account**	BEG. BALANCE			530,624.36
02/01/2026	GJ	JE	1/12TH OF ANNUAL RESERVE	0000123203	39,750.00		570,374.36
02/28/2026	GJ	JE	JCWA INTEREST FEB-26	0000123396	3,960.71		574,335.07
02/28/2026				END BALANCE	43,710.71		574,335.07
Grand Total					1,161,373.34	1,087,059.78	2,189,460.81