BOARD OF ALDERMEN MEETING
Kearney City Hall 100 East Washington
6:30 pm, Monday, October 19, 2026

Those desiring to observe the meeting from home may also select the YouTube live stream video found at:
https://www.youtube.com/channel/UCYdRhAShDOj2qL9GQMrswVA

1. **CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE**
2. **PUBLIC HEARINGS**
3. **OPEN PUBLIC COMMENTS**

   During the "Open Public Comments" section of our meeting agenda, we invite residents of Kearney to step forward and directly address their Board of Aldermen. Each resident is requested to clearly state their name and address for the record and will have three minutes to present their statement. This session is specifically designed for residents to express their views or concerns; it is not intended for dialogue, debate, or question-and-answer interactions with the Board. All statements made during this time will be formally recorded in the public record. We urge participants to keep their remarks respectful and focused on matters relevant to Kearney. Your contributions are a vital part of our continuous efforts to enrich and improve Kearney, and we thank you for adhering to these guidelines and helping us maintain the decorum of this process. The timer on the screen will advance from green to red. The timer will be green for the first two minutes, yellow for the last minute, and red when time is up.

4. **CONSENT AGENDA**
   One motion, non-debatable, to approve the "recommendations" noted. Any member of the Board may ask for an item to be taken from the consent agenda for discussion and separate action.

   A. Motion Approving the Minutes of the October 5, 2026, Board of Aldermen Meeting.

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   B. Motion Acknowledging Receipt of the September 2026 Municipal Division Summary Report for Municipal Court.

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   C. Motion Approving the Paid Warrant Report for September 2026.

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5. **ORDINANCES**

   A. Motion Approving Bill No. 54-2026
   Presented by David Pavlich, Community Development Director
   An Ordinance Approving the 2027 Intergovernmental Agreement Between the Mid-America Regional Council Solid Waste Management District and Kearney, Missouri, Relating to the Regional Household Hazardous Waste Collection Program.

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6. **RESOLUTIONS**
7. **ITEMS FOR REVIEW AND PRESENTATION**

   A. September Monthly Financial Report – Presented by Sheila Ernzen, City Administrator

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B. Presentation of the Annual Comprehensive Financial Report for the Year Ended March 31, 2026 – Presented by Mike Grosezek, CPA, Hood & Associates CPAs, PC.

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8. MAYOR'S COMMUNICATIONS

9. CITY ADMINISTRATOR'S REPORT

A. The next regular Board Meeting will be Monday, November 2, 2026, at 6:30 pm.

10. ALDERMEN DISCUSSION

11. EXECUTIVE SESSION

Closed Session per RSMo 610.021: Pursuant to RSMo 610.021 (1) for legal actions or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys; RSMo 610.021 (12) to discuss matters pertaining to negotiated contracts; and RSMo 610.021 (19) (a) security measures. The meeting will adjourn from closed session.

1) Consider Motion to go into Executive Session
2) Roll Call Vote

MINUTES OF THE BOARD OF ALDERMEN
October 5, 2026, 6:30 pm, City Hall, 100 East Washington, Kearney, MO – Mayor Pogue presiding

Board members present in person: Gerri Spencer, Dan Holt, Ashton King, and David Lehman.

Staff members present in person: Brian Allen, Police Chief; Sheila Ernzen, City Administrator; Shelie Daniel, Public Works Director; Eric Marshall, Parks/Recreation Director; Sundi McKinney, Deputy City Clerk; David Pavlich, Community Development Director; and Sarah Wagner, Economic Development Specialist. Staff members present online: Ryan Marcotte, Parks/Recreation Assistant Director.

Pledge of Allegiance The Mayor opened the meeting with the Pledge of Allegiance.

New Employee Introductions

Liz Harris - Finance Officer
Lucas Lloyd - Transportation Maintenance Worker

Open Public Comments

Jason Pierret, 1717 Paddock Drive, spoke regarding Flock.
Brody Sanson, 2109 Prairie Creek Drive, spoke regarding Flock.
Brian West, 501 South Prospect Street, spoke regarding Flock.
Caleb Slivinski, 1308 Heather Circle, spoke regarding Flock.

Consent Agenda

The following items were submitted for approval by the Board of Aldermen:

A. Minutes of September 21, 2026, Board of Aldermen Meeting.
B. Motion approving the purchase of Pour in Place Safety Surface, improvements and installation of equipment based on the competitively bid Greenbush Contract No. 24.6 ESC-PLAYGROUND-REC 2024 from Taylormade Co.

A motion was made by Alderman Lehman and seconded by Alderman Spencer to approve the Consent Agenda as presented. The motion carried unanimously.

Ordinances

Bill No. 46-2026 An Ordinance Amending Chapter 400 of the Municipal Code, the Comprehensive Zoning Regulations, of Kearney, Missouri, Rezoning Approximately 35.087 Acres on the North Side of West 92 Highway at Bennett Boulevard to C-P – General Commercial District and M-P – Industrial Planned District, as Requested by MPG Real Estate Holdings, LLC, was presented by David Pavlich, Community Development Director.

Pavlich explained that MPG Real Estate proposes to rezone 35 acres on the north side of 92 at Bennett Boulevard to CP and MP. It's zoned industrial and commercial. The 8 acres along 92 would be commercial area and the rest would be industrial area. Planning and Zoning recommend approval with conditions.

Aldermen Lehman stated there was lots of discussion by the Planning and Zoning and ultimately the item passed.

The proposed ordinance was read by Title only. A motion was made by Alderman King and seconded by Alderman Spencer to approve the ordinance as read on the first reading.

The proposed ordinance was read by Title only for a second time. A motion was made by Alderman Lehman and seconded by Alderman Spencer to approve on the second reading. **Bill No. 46-2026** was duly passed by the following roll call vote: FOR the motion: Holt, Spencer, King, and Lehman. The motion carried by a four to zero vote. The bill was duly numbered **Ordinance No. 1713-2026.**

Bill No. 52-2026 An Ordinance Amending Chapter 400 of the Municipal Code, the Comprehensive Zoning Regulations, of Kearney, Missouri, Rezoning Approximately 1.74 Acres at the Northwest Corner of North Jefferson and Lawrence Street, 102 West Lawrence Street, from C – General Commercial to R-P-3 – Medium Density Residential Planned District for the Clear Creek Townhomes Project, as Requested by Hite Development Company, LLC, was presented by David Pavlich, Community Development Director.

Pavlich explained that Hite Development proposes to rezone 1.7 acres at the northwest corner of Jefferson and Lawrence Street from general commercial to medium density residential for proposed townhomes. The plan shows five buildings for a total of 19 dwelling units. The comprehensive plan identifies multifamily residential as an option for the property. Future submittals would include plans for public improvements, platting and site plans before construction would begin. Planning and Zoning recommends approval of the proposed rezoning with conditions.

Alderman Lehman stated there was plenty of discussion with a few residents addressing the board at Planning and Zoning. The issue was advanced to the Board of Aldermen.

Mayor Pogue stated this issue approves the rezoning only, not full, final approval of the project. Future considerations will require additional Board consideration and approval.

The proposed ordinance was read by Title only. A motion was made by Alderman Spencer and seconded by Alderman Holt to approve the ordinance as read on the first reading.

The proposed ordinance was read by Title only for a second time. A motion was made by Alderman Lehman and seconded by Alderman King to approve on the second reading. **Bill No. 52-2026** was duly passed by the following roll call vote: FOR the motion: Holt, Spencer, King, and Lehman. The motion carried by a four to zero vote. The bill was duly numbered **Ordinance No. 1714-2026.**

Bill No. 53-2026 An Ordinance Approving a Redevelopment Project at 102 West Lawrence Street for Hite Development, LLC, Under the K-353 Redevelopment Corporation Redevelopment Plan and Approving an Abatement Agreement for the Project, was presented by Sarah Wagner, Economic Development Specialist.

Wagner explained that Hite Development attended the September 1, 2026, K-353 meeting and requested tax abatement for their 19-unit townhome development. The Board's only condition was that the units be owner occupied while they receive their 15-year abatement. Wagner stated that staff had been contacted by the applicant that afternoon. They now have concerns about that requirement and the ability to sell units if restricted to owner occupancy.

Chase and Chris Hite spoke regarding their project and the request for the change.

Alderman Lehman made a motion to postpone consideration of the bill until the November 16, 2026, Board meeting and to return it to the K-353 Board for additional discussion and new recommendations. The motion was seconded by Alderman Holt. The ordinance was postponed until the Board of Aldermen meeting on November 16, 2026.

Mayor's Communication

Flock Meeting – demonstration and conversation at 6 pm on November 10, 2026, location TBD.

Prop P Information Session – October 16, 2026, from 6 to 7:30 pm and October 29, 2026, from 6 to 7:30 pm, both at City Hall.

City Administrator's Report

City-wide Garage Sale Success – The garage sale map on the website received 400 views per day leading up to the event and 1,800 views in total.

Aldermen Discussion

Alderman King – There was a lot going on this weekend in Kearney. Oktoberfest was a good time, and the carnival was a success. He also mentioned homecoming.

Alderman Holt – He was proud of our Kearney Bulldogs while at St. Pius. It was a tough game and many in our town traveled. Oktoberfest was buzzing. The car show was packed.

Alderman Lehman – Received an email regarding the beacon on 19th Street. Daniel provided the location of 19th and Stone Lake Drive. She believes all the improvements required prior to installation will put the beacon installation off until possibly spring break. Lehman thanked everyone for their thoughts and prayers during his sister's passing. The carnival was great and all he heard was positive feedback. Oktoberfest and the car show made it a fun weekend.

Alderman Spencer – The carnival was fabulous: neat, tidy, and respectful. The Garage Sale, the car show and Oktoberfest, were all well attended and no issues.

Motion to Adjourn was made by Alderman Lehman and seconded by Alderman Holt. The motion carried unanimously.

Approved: _____ **Attest:** _____
Mayor Randy Pogue Sheila Ernzen, City Clerk

MUNICIPAL DIVISION SUMMARY REPORTING FORM

Refer to instructions for directions and term definitions. Complete a report each month even if there has not been any court activity.

I. COURT INFORMATION	Municipality: Kearney Municipal	Reporting Period: Sep 1, 2026 - Sep 30, 2026	
Mailing Address: 100 E WASHINGTON, PO BOX 797, KEARNEY, MO 64060			
Physical Address: 100 E WASHINGTON, PO BOX 797, KEARNEY, MO 64060		County: Clay County	Circuit: 07
Telephone Number: (816)6285535		Fax Number:	
Prepared by: Shannon Smith		E-mail Address:	
Municipal Judge:			

II. MONTHLY CASELOAD INFORMATION	Alcohol & Drug Related Traffic	Other Traffic	Non-Traffic Ordinance
A. Cases (citations/informations) pending at start of month	31	1,049	316
B. Cases (citations/informations) filed	0	130	19
C. Cases (citations/informations) disposed			
1. jury trial (Springfield, Jefferson County, and St. Louis County only)	0	0	0
2. court/bench trial - GUILTY	0	0	0
3. court/bench trial - NOT GUILTY	0	0	0
4. plea of GUILTY in court	1	81	5
5. Violations Bureau Citations (i.e. written plea of guilty) and bond forfeiture by court order (as payment of fines/costs)	0	23	0
6. dismissed by court	0	2	0
7. *nolle prosequi*	1	10	2
8. certified for jury trial (not heard in Municipal Division)	0	0	0
9. TOTAL CASE DISPOSITIONS	2	116	7
D. Cases (citations/informations) pending at end of month [pending caseload = (A+B)-C9]	29	1,063	328
E. Trial de Novo and/or appeal applications filed	0	0	0

III. WARRANT INFORMATION (pre- & post-disposition)	
1. # Issued during reporting period	49
2. # Served/withdrawn during reporting period	26
3. # Outstanding at end of reporting period	771

IV. PARKING TICKETS	
1. # Issued during period	0
☐ Court staff does not process parking tickets	

MUNICIPAL DIVISION SUMMARY REPORTING FORM

COURT INFORMATION	Municipality: Kearney Municipal	Reporting Period: Sep 1, 2026 - Sep 30, 2026

V. DISBURSEMENTS

Excess Revenue (minor traffic and municipal ordinance violations, subject to the excess revenue percentage limitation)	
Fines - Excess Revenue	$8,956.50
Clerk Fee - Excess Revenue	$979.00
Crime Victims Compensation (CVC) Fund surcharge - Paid to City/Excess Revenue	$32.93
Bond forfeitures (paid to city) - Excess Revenue	$0.00
Total Excess Revenue	$9,968.43

Other Revenue (non-minor traffic and ordinance violations, not subject to the excess revenue percentage limitation)	
Fines - Other	$2,348.00
Clerk Fee - Other	$187.00
Judicial Education Fund (JEF) ▩ Court does not retain funds for JEF	$106.00
Peace Officer Standards and Training (POST) Commission surcharge	$106.00
Crime Victims Compensation (CVC) Fund surcharge - Paid to State	$755.78
Crime Victims Compensation (CVC) Fund surcharge - Paid to City/Other	$6.29
Law Enforcement Training (LET) Fund surcharge	$212.00
Domestic Violence Shelter surcharge	$424.00
Inmate Prisoner Detainee Security Fund surcharge	$212.00
Restitution	$0.00
Parking ticket revenue (including penalties)	$0.00
Bond forfeitures (paid to city) - Other	$0.00
Total Other Revenue	$4,357.07

Other Disbursements: Enter below additional surcharges and/or fees not listed above. Designate if subject to the excess revenue percentage limitation. Examples include, but are not limited to, arrest costs and witness fees.	
Court Automation	$742.00
Law Enf Arrest-Local	$217.01
Overpayments Detail Code	$214.50
Total Other Disbursements	$1,173.51
Total Disbursements of Costs, Fees, Surcharges and Bonds Forfeited	$15,499.01
Bond Refunds	$126.00
Total Disbursements	$15,625.01

Kearney Municipal Checking
Account Number : 45691

PAYMENT DESCRIPTION	CODE	AMOUNT	COUNT
Total Checks Issued			
Law Enf Arrest-Local	5020	217.01	(1)
Clerk Fee-Municipal	6002	187.00	(1)
Judicial Education Fund	6003	106.00	(1)
Court Automation	6008	742.00	(1)
CVC Surcharge State	6016	755.78	(1)
CVC Surcharge Muni	6018	6.29	(1)
LET-Muni	6022	212.00	(1)
POST-State	6024	106.00	(1)
Dom Viol - Muni	6032	424.00	(1)
Fine-Muni Ordin Other	6040	2,348.00	(1)
Inmate Pris Detainee Security	6056	212.00	(1)
Clerk Fee-E/R	6102	979.00	(1)
CVC Surcharge-E/R	6118	32.93	(1)
Fines-E/R	6141	8,956.50	(1)
Overpayments Detail Code	7506	214.50	(1)
Bonds Refunded	9204	126.00	(2)
Net Cash Out		**15,625.01**	**(17)**

MISSOURI JUDICIARY
KEARNEY MUNICIPAL
TRIAL BALANCE REPORT
FROM 01-Sep-2026 THRU 30-Sep-2026

Account Number	Account Name	Beginning Debit Balance	Beginning Credit Balance	Debits During Date Range	Credits During Date Range	Ending Debit Balance	Ending Credit Balance
1000	Cash	18,248.38		8,521.51	250.00	26,519.89	
2000	Accounts Payable		80.00		557.51		637.51
2100	Open Items		900.00	1,567.01	667.01		
2500	Payment Clearing			7,517.52	7,517.52		
5002	Clerk Fee-Municipal				132.00		132.00
5003	Judicial Education Fund				55.00		55.00
5008	Court Automation				385.00		385.00
5016	CVC Surcharge State				392.15		392.15
5018	CVC Surcharge Muni				4.44		4.44
5020	Law Enf Arrest-Local			217.01	217.01		
5022	LET-Muni				110.00		110.00
5024	POST-State				55.00		55.00
5032	Dom Viol - Muni				220.00		220.00
5040	Fine-Muni Ordin Other				1,288.00		1,288.00
5056	Inmate Security Fund				110.00		110.00
5066	Cashier Session Over/Short	20.00				20.00	
5102	Clerk Fee-E/R				473.00		473.00
5118	CVC Surcharge-E/R				15.91		15.91
5141	Fines-E/R				4,314.50		4,314.50
7006	Overpayments Detail Code			214.50	214.50		
7008	Recipient Payable Detail Code			217.01	217.01		
8200	Bond-Posted		17,288.38	1,512.00	2,571.00		18,347.38
8204	Bond Refund			126.00	126.00		
	Totals:	18,268.38	18,268.38	19,892.56	19,892.56	26,539.89	26,539.89

Report Exceptions:
The following general ledger accounts have balances that may require further investigation:

5066	Cashier Session Over/Short	20.00	ending debit balance

Information Displayed Per User Security Authorization
Confidential - For Court Use Only

MISSOURI JUDICIARY
KEARNEY MUNICIPAL
OPEN ITEMS SUMMARY REPORT
AS OF DATE: 30-Sep-2026

BANK NAME: Kearney Municipal Checking

BANK ACCOUNT NUMBER: 45691

ACCOUNT	SUB TOTAL	BALANCE
BONDS IN OPEN ITEMS	17,636.38	17,636.38
DEBIT ACCOUNTS WITH BALANCE	0.00	0.00
GARNISHMENT ACCOUNTS	0.00	0.00
OPEN ITEMS/SUSPENSE ACCOUNTS	0.00	0.00
UNSATISFIED RECOVERABLES	0.00	0.00
TOTAL		**17,636.38**

NOTE
The data under the columns headed RECEIPT NO. and RECEIPT DATE show data as of the last activity date and not, necessarily, as of the AS OF DATE of the report. The data under the column headed AMOUNT is as of the AS OF DATE of the report.

***Account data reported is based upon the As of Date entered by the user. This report may not reflect the current status of Open Items Accounts.**

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Paid Warrant Report September 1, 2026 to September 30, 2026

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
AETNA HEALTH	Pooled Cash	Health Ins Payable	$53,110.86	091126	9112603	Sept Premiums
GUARDIAN	Pooled Cash	Life Ins Payable	$1,847.00	091126	9112602	Sept Premiums
DELTA DENTAL OF MO	Pooled Cash	Dental Insurance Payable	$3,449.68	093026	9302605	October Dental Premiums
GUARDIAN	Pooled Cash	LT Disability Payable	$664.97	091126	9112602	Sept Premiums
DELTA DENTAL OF MO	Pooled Cash	Vision Insurance Payable	$489.08	093026	9302604	October Vision Premiums
GUARDIAN	Pooled Cash	Short Term Disability Payable	$386.18	091126	9112602	Sept Premiums
GUARDIAN	Pooled Cash	Accident/Critical Ins Payable	$847.82	091126	9112602	Sept Premiums
BULLDOG DEMOLITION	General Fund	City Bonds Payable	$1,000.00	092126	35772	Demo Dpst Rfnd 18410 NE 130
SYNERGY SERVICES INC	General Fund	Domestic Violence Payable	$432.00	092826	35813	August 2026 DV Fees
AMEREN UE	City Hall Expenses	Electricity	$968.06	093026	9302606	Electric Usage
SPIRE MISSOURI, INC.	City Hall Expenses	Natural Gas	$69.48	091826	9182610	Gas Usage
MITEL	City Hall Expenses	Telephone	$520.14	090726	35712	Desk Phone Lines
UNITED FIBER	City Hall Expenses	Telephone	$144.95	091126	9112604	Fiber Internet
NUESYNERGY	City Hall Expenses	Payroll Service	$55.25	092126	35784	FSA Admin Fees
NEWCOMBS WINDOW SERV	City Hall Expenses	Building Maintenance	$60.00	092826	35807	CH Window Cln
CINTAS CORP	City Hall Expenses	Building Maintenance	$267.76	092126	35775	Rugs
LEGENDARY LAWN CARE	City Hall Expenses	Building Maintenance	$100.00	090726	10010	Mowing 8/28
LEGENDARY LAWN CARE	City Hall Expenses	Building Maintenance	$100.00	092126	10014	Mowing 9/11
LEGENDARY LAWN CARE	City Hall Expenses	Building Maintenance	$100.00	092126	10014	Mowing 9/3
SANSON ELECTRIC	City Hall Expenses	Building Maintenance	$209.00	090726	35717	Outlet Install
WATERS HARDWARE	City Hall Expenses	Building Maintenance	$139.99	090726	35725	Garbage Disposer
WATERS HARDWARE	City Hall Expenses	Building Maintenance	$44.98	090726	35725	Ext Cord
SUMNER ONE LEASING	City Hall Expenses	Equipment Maintenance	$331.35	092126	35788	Kyocera Printer Lease
DIAMOND COMPUTERS	City Hall Expenses	Software Maintenance	$179.93	090726	35699	DUO MFA
CLAY COUNTY EDC	City Hall Expenses	Training/Meetings	$260.00	091426	35733	Look North Luncheon 2026
CINDY BARTHOLOMEW	City Hall Expenses	Training/Meetings	$48.93	092126	10013	Mil Reimbrs Q3 MOGFOA
GOVERNMENT FINANCE	City Hall Expenses	Membership Dues	$150.00	092826	35797	Finance Dept Dues
THOMPSON, MATTHEW	City Hall Expenses	Legal Services	$4,725.00	092826	35814	PA Serv 6/26-8/26
WILLIAMS & CAMPO	City Hall Expenses	Legal Services	$6,750.00	091426	35764	Attorney Svcs
SHRED-IT	City Hall Expenses	Office Supplies	$39.11	091426	35757	CH Doc Shred
KNIGHTS OF COLUMBUS	City Hall Expenses	Goodwill	$650.00	092826	35803	City EET
MACA	Court & Legal Expenses	Training/Meetings	$250.00	092826	35805	26 Fall Conf Reg
MENDEL LAW FIRM	Court & Legal Expenses	Municipal Judge Services	$1,450.00	092126	35781	August Court Sessions
CHISCO SOLER	Court & Legal Expenses	Other Expenses	$175.00	090726	35695	Court Interpreter 8/11
T-MOBILE	Community Dev Dir Exp	Cell Phones	$122.40	093026	9302618	Cell Phones/Hot Spots
LAMP RYNEARSON	Community Dev Dir Exp	Engineering Fees	$3,357.00	090726	35710	CD On-Call Serv
SUMNER ONE LEASING	Community Dev Dir Exp	Equipment Maintenance	$158.47	092126	35788	Kyocera Printer Lease
IBTS	Community Dev Dir Exp	Software Maintenance	$270.00	092826	35798	Aug GOVmotus Fees
INTERSTATE AUTO & TO	Community Dev Dir Exp	Vehicle Maintenance	$1,439.72	092826	10016	ACO Veh Maint
LONG VET CLINIC	Community Dev Dir Exp	Animal Housing	$447.80	090726	35711	Humphrey

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
LONG VET CLINIC	Community Dev Dir Exp	Animal Housing	$228.33	090726	35711	Tootsie
LONG VET CLINIC	Community Dev Dir Exp	TNR Program	$327.55	090726	35711	TNR 19 TNR 20 TNR 21 St Cats
LONG VET CLINIC	Community Dev Dir Exp	TNR Program	$72.00	091426	35747	TNR #22 Toto
LONG VET CLINIC	Community Dev Dir Exp	TNR Program	$87.00	091426	35747	TNR #23 June
LONG VET CLINIC	Community Dev Dir Exp	TNR Program	$315.00	092126	35780	TNR #24 TNR #25 TNR #26
PROFORMA PROMOTIONAL	Community Dev Dir Exp	Office Supplies	$229.94	092126	35786	White Envelopes-CD
WEX BANK	Community Dev Dir Exp	Gas & Oil	$177.75	093026	9302617	August Fuel Usage
AMEREN UE	Firehouse Center	Electricity	$579.26	093026	9302616	Electric Usage
SPIRE MISSOURI, INC.	Firehouse Center	Natural Gas/Propane	$69.48	091826	9182606	Gas Usage
KEARNEY ENRICHMENT C	Firehouse Center	Enrichment Council Contract	$38,880.00	090726	35727	Oktoberfest initial
KEARNEY ENRICHMENT C	Firehouse Center	Enrichment Council Contract	$6,750.00	090726	35728	pmt 1 Halloween Blast
AMEREN UE	Historic Museum Exp	Electricity	$74.54	093026	9302614	Electric Usage
AMEREN UE	Historic Museum Exp	Electricity	$169.05	093026	9302611	Electric Usage
SPIRE MISSOURI, INC.	Historic Museum Exp	Natural Gas/Propane	$62.71	091826	9182605	Gas Usage
SPIRE MISSOURI, INC.	Historic Museum Exp	Natural Gas/Propane	$62.71	091826	9182608	Gas Usage
LEGENDARY LAWN CARE	Historic Museum Exp	Building Maintenance	$15.00	090726	10010	Mowing 8/28
LEGENDARY LAWN CARE	Historic Museum Exp	Building Maintenance	$15.00	092126	10014	Mowing 9/11
LEGENDARY LAWN CARE	Historic Museum Exp	Building Maintenance	$15.00	092126	10014	Mowing 9/3
SPENCER, GERRI	Historic Museum Exp	City Museum	$129.43	091426	35758	Museum Items
PLATTE CLAY ELECTRIC	Police Dept Exp	Electricity	$644.28	092826	35808	Electric Usage
SPIRE MISSOURI, INC.	Police Dept Exp	Natural Gas	$62.71	091826	9182604	Gas Usage
SPECTRUM	Police Dept Exp	Telephone	$255.08	093026	93002602	Internet/Phone
MITEL	Police Dept Exp	Telephone	$563.48	090726	35712	Desk Phone Lines
UNITED FIBER	Police Dept Exp	Telephone	$30.00	091126	9112606	Fiber Internet
T-MOBILE	Police Dept Exp	Cell Phones	$371.48	093026	9302618	Cell Phones/Hot Spots
VERIZON BUSINESS	Police Dept Exp	Cell Phones	$720.18	091426	35762	E Tkt Hotspots
WHITE DOG	Police Dept Exp	Printing	$56.00	092826	35817	Officer Business Cards
CINTAS CORP	Police Dept Exp	Building Maintenance	$123.49	090726	35696	Rugs
LEGENDARY LAWN CARE	Police Dept Exp	Building Maintenance	$40.00	090726	10010	Mowing 8/20
LEGENDARY LAWN CARE	Police Dept Exp	Building Maintenance	$40.00	090726	10010	Mowing 8/28
LEGENDARY LAWN CARE	Police Dept Exp	Building Maintenance	$40.00	092826	10017	Mowing 9/3
SUMNER ONE LEASING	Police Dept Exp	Equipment Maintenance	$158.47	092126	35788	Kyocera Printer Lease
TOYS FOR TRUCKS INC	Police Dept Exp	Vehicle Maintenance	$2,401.25	091426	35760	Push Bumper/Wing #971 2023 Charger
BAKER, LYDIA	Police Dept Exp	Training/Meetings	$278.92	092126	35770	Mil Reimbrs MACA Conf
BAKER, LYDIA	Police Dept Exp	Training/Meetings	$90.00	092126	35770	Meal Diem MACA Conf
KEARNEY HIGH	Police Dept Exp	Community Policing	$25.00	091426	35744	Prk Spt Sponsorship
REJIS COMMISSION	Police Dept Exp	REJIS Computer System	$270.01	092826	35809	Monthly Rejis Access/Mules/LEWEB
TRANSUNION RISK	Police Dept Exp	Crime Investigations	$1,206.00	090726	35719	Annual Investigate Service
LYNN PEAVEY COMPANY	Police Dept Exp	Crime Investigations	$592.27	092826	35804	100Box Blood Col Kts
SHRED-IT	Police Dept Exp	Office Supplies	$952.15	091426	35755	Bulk Shred 7.21
SHRED-IT	Police Dept Exp	Office Supplies	$226.06	091426	35756	Bulk Shred 8.3
SHRED-IT	Police Dept Exp	Office Supplies	$1,366.59	092826	35811	Bulk Purge 8/4 & 8/25

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
WEX BANK	Police Dept Exp	Gas & Oil	$6,435.97	093026	9302617	August Fuel Usage
ALTERATIONS AND	Police Dept Exp	Uniforms	$771.50	091426	35731	Shirt/Patches/Pants #976
ALTERATIONS AND	Police Dept Exp	Uniforms	$20.00	092826	35793	Hem/Taper #976
ALTERATIONS AND	Police Dept Exp	Uniforms	$417.99	092826	35793	Jacket/Patches #985
GALLS/QUARTERMASTER	Police Dept Exp	Uniforms	$70.60	091426	35737	Collar Brass
GALLS/QUARTERMASTER	Police Dept Exp	Uniforms	$181.50	091426	35737	Shield Eagle Badge
CHRIS ALLARD	Police Dept Exp	Uniforms	$200.00	091426	35732	Safety Boot Reimbrs
T-MOBILE	Public Works	Cell Phones	$163.08	093026	9302618	Cell Phones/Hot Spots
LAMP RYNEARSON	Public Works	Engineering Fees	$2,253.00	091426	35746	Engr On Call Nation Rd Grant
MO VOCATIONAL	Public Works	Vehicle Maintenance	$15.50	092126	35783	Lic Plates
WEX BANK	Public Works	Gas & Oil	$488.90	093026	9302617	August Fuel Usage
MO STATE HIGHWAY PAT	General Fund Capital Outlay	New Vehicle	$22,000.00	092826	35806	PD2708 2021 Charger Vin 1964
NICHOLAS LITTLE	General Fund Capital Outlay	New Vehicle	$300.00	090726	35714	PW2701 Bronco Dr Logos
VERIMORE BANK	Use Tax Debt Park Cap Projects	Debt Service--Interest	$32,100.00	092826	35816	PB Crt Int
LEGENDARY LAWN CARE	Fairview Cemetery Expense	Cemetery Maintenance	$320.00	090726	10010	Mowing 8/27
LEGENDARY LAWN CARE	Fairview Cemetery Expense	Cemetery Maintenance	$320.00	092126	10014	Mowing 9/3
LEGENDARY LAWN CARE	Fairview Cemetery Expense	Cemetery Maintenance	$320.00	092126	10014	Mowing 9/8
LEGENDARY LAWN CARE	Fairview Cemetery Expense	Cemetery Maintenance	$320.00	092826	10017	Mowing 9/18
T-MOBILE	Park Administration	Cell Phones	$40.68	093026	9302618	Cell Phones/Hot Spots
PLATTE CLAY ELECTRIC	Park Maintenance	Electricity	$1,309.26	092826	35808	Electric Usage
PLATTE CLAY ELECTRIC	Park Maintenance	Electricity	$92.91	092826	35808	Electric Usage
AMEREN UE	Park Maintenance	Electricity	$31.01	093026	9302609	Electric Usage
DIVERSIFIED SECURITY	Park Maintenance	Electricity	$32.25	090726	35700	JJ Shed Alarm Mont
PUBLIC WATER DIST#3	Park Maintenance	Grounds Maintenance	$181.25	090726	35716	JJ Wtr
PUBLIC WATER DIST#3	Park Maintenance	Grounds Maintenance	$1,035.95	090726	35716	JJ Prk Irrigation
LEGENDARY LAWN CARE	Park Maintenance	Grounds Maintenance	$160.00	090726	10010	Mowing 8/28
LEGENDARY LAWN CARE	Park Maintenance	Grounds Maintenance	$160.00	092126	10014	Mowing 9/3
LEGENDARY LAWN CARE	Park Maintenance	Grounds Maintenance	$160.00	092126	10014	Mowing 9/11
LEGENDARY LAWN CARE	Park Maintenance	Grounds Maintenance	$160.00	092826	10017	Mowing 9/18
OUTDOOR RESTROOMS	Park Maintenance	Grounds Maintenance	$560.00	092126	35785	JJ Toilets
OUTDOOR RESTROOMS	Park Maintenance	Grounds Maintenance	$80.00	092126	35785	Fishing Rvr Trl Toilets
KEARNEY LAWN & OUTDO	Park Maintenance	Equipment Maintenance	$439.56	090726	35708	Grasshopper Maint
KEARNEY LAWN & OUTDO	Park Maintenance	Equipment Maintenance	$12.50	092826	35802	Grasshopper Part
O'REILLY AUTOMOTIVE	Park Maintenance	Equipment Maintenance	$50.76	091426	35750	LOF-3Wheeler Maint
WATERS HARDWARE	Park Maintenance	Small Tools & Equipment	$7.80	090726	35725	Bleacher-Bolts/Screws
WEX BANK	Park Maintenance	Gas & Oil	$1,350.34	093026	9302617	August Fuel Usage
ADT - EVERON	Park Amphitheater	Electricity	$133.80	093026	9302603	Amp Alarm Monitoring
PLATTE CLAY ELECTRIC	Park Amphitheater	Electricity	$256.04	092826	35808	Electric Usage
UNITED FIBER	Park Amphitheater	Amphitheater Event Exp	$49.95	091126	9112607	Fiber Internet
PLATTE CLAY ELECTRIC	Recreation	Electricity	$346.45	092826	35808	Electric Usage
PLATTE CLAY ELECTRIC	Recreation	Electricity	$698.65	092826	35808	Electric Usage
PLATTE CLAY ELECTRIC	Recreation	Grounds Maintenance	$600.00	090726	35715	Amp Pedestal- Carnival

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
OUTDOOR RESTROOMS	Recreation	Grounds Maintenance	$160.00	092126	35785	Rec Sport Toilets
WATERS HARDWARE	Recreation	Grounds Maintenance	$12.99	090726	35725	Yellow Mrk Paint
WATERS HARDWARE	Recreation	Grounds Maintenance	$14.99	090726	35725	Swivel Safety Hasp
GILLAHAN, GREGORY	Recreation	Pickleball	$6,329.55	090726	35703	PB League Reg 250 Balls/Medals-Smr
BSN SPORTS LLC	Recreation	Football	$550.08	092826	35794	Flag Football Belts
PLATTE CLAY ELECTRIC	Transportation Expense	Electricity	$227.99	092826	35808	Electric Usage
PLATTE CLAY ELECTRIC	Transportation Expense	Electricity	$151.64	092826	35808	Electric Usage
AMEREN UE	Transportation Expense	Electricity	$62.61	093026	9302607	Electric Usage
SPIRE MISSOURI, INC.	Transportation Expense	Natural Gas/Propane	$62.71	091826	9182607	Gas Usage
SPIRE MISSOURI, INC.	Transportation Expense	Natural Gas/Propane	$62.71	091826	9182609	Gas Usage
SPIRE MISSOURI, INC.	Transportation Expense	Natural Gas/Propane	$62.71	091826	9182613	Gas Usage
PLATTE CLAY ELECTRIC	Transportation Expense	Electricity - Street Lights	$10,861.00	091426	35752	St Yrd Lights
AMEREN UE	Transportation Expense	Electricity - Street Lights	$1,166.83	091826	9182603	Electric Usage
AMEREN UE	Transportation Expense	Electricity - Street Lights	$38.76	093026	9302608	Electric Usage
T-MOBILE	Transportation Expense	Cell Phones	$213.36	093026	9302618	Cell Phones/Hot Spots
WATERS HARDWARE	Transportation Expense	Building Maintenance	$9.49	090726	35725	Battery-Garage Remote
KEARNEY LAWN & OUTDO	Transportation Expense	Equipment Maintenance	$283.78	091426	35745	Spindle-Grasshopper
O'REILLY AUTOMOTIVE	Transportation Expense	Equipment Maintenance	$79.99	091426	35750	5 Gal Hydraulic
KC BOBCAT	Transportation Expense	Equipment Maintenance	$584.50	092826	35801	LOF Bobcat T770-M
KC BOBCAT	Transportation Expense	Equipment Maintenance	$1,653.38	092826	35801	LOF Bobcat E48-M
WATERS HARDWARE	Transportation Expense	Equipment Maintenance	$3.29	090726	35725	Bolts
LEGENDARY LAWN CARE	Transportation Expense	Right of Way Maintenance	$1,175.00	090726	10010	Mowing 8/28
LEGENDARY LAWN CARE	Transportation Expense	Right of Way Maintenance	$1,175.00	092126	10014	Mowing 9/11
LEGENDARY LAWN CARE	Transportation Expense	Right of Way Maintenance	$1,175.00	092126	10014	Mowing 9/3
LEGENDARY LAWN CARE	Transportation Expense	Right of Way Maintenance	$1,175.00	092826	10017	Mowing 9/17
WEX BANK	Transportation Expense	Gas & Oil	$1,423.06	093026	9302617	August Fuel Usage
GEIGER READY-MIX	Transportation Expense	Sidewalk Maintenance	$610.80	091426	35738	Sdwlk 807 E 18th
GEIGER READY-MIX	Transportation Expense	Sidewalk Maintenance	$463.80	091426	35738	Sdwlk 1707 Flintrock
NORTHLAND READYMIX	Transportation Expense	Sidewalk Maintenance	$549.50	091426	35749	Sdwlk 714 Feldspar
NORTHLAND READYMIX	Transportation Expense	Sidewalk Maintenance	$549.50	091426	35749	Sdwlk 714 Feldspar
VIKING CIVES MIDWEST	Transportation Expense	Minor Equipment	$125,496.00	090726	35724	ST2711 Equip Trk Replcmnt VIN WC3095
VANCE BROTHERS	Transportation Expense	Improvements	$282,657.45	091426	35761	ST2703 Stnd Microsurfacing
ELLEN SCHMITZ	Meter Deposit Fund	Refunds Due	$40.65	090726	35702	Mtr Rfnd 812 Foxglove
IAN SMITH	Meter Deposit Fund	Refunds Due	$18.58	091426	35740	Mtr Rfnd 1720 Regency
CONCORD RENTALS	Meter Deposit Fund	Refunds Due	$41.38	090726	35697	Mtr Rfnd 2208 Thistle Cir
EDDIE GRAVES	Meter Deposit Fund	Refunds Due	$11.41	090726	35701	Mtr Rfnd
OLSSON	Water Cap. Imp. Expenses	Engineering & Design	$3,091.01	091426	10011	Pjct KDW0002 W Sd CID Looped Wtr Line
HDR ENGINEERING	Sewer Cap. Imp. Expenses	Engineering	$4,407.86	092126	35778	Engr Fees TA-2025-2
MID-AMERICA PUMP	Sewer Cap. Imp. Expenses	Improvements	$29,611.04	092126	35782	Rplc Elbow/Guide Rail E Lft Stn
CALDWELL TANKS	Water Tower Construction	Construction	$19,627.00	092126	35773	Wt Twr Pmt No. 15
CALDWELL TANKS	Water Tower Construction	Construction	$29,673.25	092126	35773	Wtr Twr Pmt No. 16
CALDWELL TANKS	Water Tower Construction	Construction	$237,142.26	092126	35773	Wtr Twr Pmt No. 17

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
OLSSON	19th & 33 Intersection Improv.	Engineering & Design	$5,478.02	091426	10011	19th & 33 Int MODOT Imprvmnt
OLSSON	19th & 33 Intersection Improv.	Engineering & Design	$11,021.65	091426	10011	19th & 33 Int STBG Imprvmnt
DEBRA DOWL	19th & 33 Intersection Improv.	ROW Acquisition	$1,427.00	090726	35698	19th St & 33 Int Imprvmnt
HDR ENGINEERING	Integrated Management Plan	Public Facility Costs	$3,072.50	092126	35778	Intrgtd Mngmnt Pln
MISSOURI SALES TAX	Water Fund	State Sales Taxes Payable	$10,303.96	093026	9302601	Sales Tax
MODNR-DMS RECEIPT &	Water Fund	MoDNR Primacy Fees Payable	$22,661.05	090726	35713	Yrly Primacy Fee
MODNR-DMS RECEIPT &	Water Fund	MoDNR Primacy Fees Payable	$406.96	090726	35713	Swr Connect Fee
PLATTE CLAY ELECTRIC	Water Expense	Electricity	$1,288.11	092826	35808	Electric Usage
PLATTE CLAY ELECTRIC	Water Expense	Electricity	$876.33	092826	35808	Electric Usage
AMEREN UE	Water Expense	Electricity	$811.11	093026	9302610	Electric Usage
AMEREN UE	Water Expense	Electricity	$926.18	093026	9302612	Electric Usage
AMEREN UE	Water Expense	Electricity	$1,756.74	093026	9302613	Electric Usage
AMEREN UE	Water Expense	Electricity	$1,987.79	093026	9302615	Electric Usage
SPIRE MISSOURI, INC.	Water Expense	Natural Gas/Propane	$62.71	091826	9182611	Gas Usage
SPIRE MISSOURI, INC.	Water Expense	Natural Gas/Propane	$62.71	091826	9182612	Gas Usage
SPIRE MISSOURI, INC.	Water Expense	Natural Gas/Propane	$62.71	091826	9182614	Gas Usage
BRIGHTSPEED	Water Expense	Telephone	$209.42	091126	9112609	Phone/Internet
BRIGHTSPEED	Water Expense	Telephone	$292.46	091126	9112610	Phone/Internet
UNITED FIBER	Water Expense	Telephone	$59.97	091126	9112605	Fiber Internet
UNITED FIBER	Water Expense	Telephone	$79.92	091126	9112608	Fiber Internet
T-MOBILE	Water Expense	Cell Phones	$430.26	093026	9302618	Cell Phones/Hot Spots
ADT - EVERON	Water Expense	Alarm System Monitoring	$431.06	092126	35769	Alarm System 9/21-12/20
DREXEL TECHNOLOGIES	Water Expense	Printing	$47.00	091426	35736	Printing-Clearwell Seal
SIDENER ENVIRONMENT	Water Expense	Plant Maintenance	$1,275.22	092826	35812	Lime Feeder Timer
USA BLUE BOOK	Water Expense	Plant Maintenance	$324.90	092126	35790	Tubing Kit
YATES ELECTRIC CO.	Water Expense	Plant Maintenance	$5,190.52	092126	35792	FlwMtr Filter
YATES ELECTRIC CO.	Water Expense	Plant Maintenance	$824.24	092126	35792	Rplc Lights
UPS STORE	Water Expense	Plant Maintenance	$15.16	090726	35720	Bi-Monthly Prt Rtrn Micro Comm
WAREHOUSE ONE	Water Expense	Plant Maintenance	$8,455.00	092126	35791	Scissor Lft Table
DECKER CONSTRUCTION	Water Expense	Distribution Maintenance	$3,692.48	091426	35735	Wtr Leak 403 6th St
K C WINWATER	Water Expense	Distribution Maintenance	$660.00	091426	35742	Hydrant Pump Nozzle
K C WINWATER	Water Expense	Distribution Maintenance	$1,076.00	091426	35742	Blow Off Parts
K C WINWATER	Water Expense	Distribution Maintenance	$1,019.27	091426	35742	Blow Off Parts
K C WINWATER	Water Expense	Distribution Maintenance	$1,104.00	091426	35742	Fire Hydrant Parts
MISSOURI ONE CALL	Water Expense	Distribution Maintenance	$303.75	091426	35748	225 Locates-Aug
KANSAS CITY WINNELSO	Water Expense	Distribution Maintenance	$985.78	090726	35706	2 Fire Hydrnt Ext
KANSAS CITY WINNELSO	Water Expense	Distribution Maintenance	$9,939.12	091426	35743	3 Fire Hydrants
YATES ELECTRIC CO.	Water Expense	Distribution Maintenance	$185.33	092126	35792	Rplc Relay
ENGINEERED SYSTEMS	Water Expense	Distribution Maintenance	$1,845.00	092126	35777	Troubleshooting/Pilot Mod
UTILITY SERV CO, INC	Water Expense	Water Tower Maintenance	$5,701.64	090726	35722	Standpipe Inspect
WATERS HARDWARE	Water Expense	Water Tower Maintenance	$201.96	090726	35725	Hose/Valve Wtr Twr
WATERS HARDWARE	Water Expense	Equipment Maintenance	$8.49	090726	35725	Mwr Wheel Bolt

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
H2O ANALYTICS	Water Expense	Software Maintenance	$49.02	090726	35704	Text Email Serv
MO VOCATIONAL	Water Expense	Vehicle Maintenance	$93.00	092126	35783	Lic Plates
VALVOLINE	Water Expense	Vehicle Maintenance	$82.22	090726	35723	LOF KWD 6
VALVOLINE	Water Expense	Vehicle Maintenance	$100.12	090726	35723	LOF KWD 7
MISSOURI LTAP	Water Expense	Training/Meetings	$180.00	091726	35767	LTAP Trng Wtr Dept
THOMAS HUTTON	Water Expense	Training/Meetings	$39.82	092126	35789	Mil Reimbrs Cert Drinking Wtr
AMERICAN WATER WORKS	Water Expense	Membership Dues	$404.00	090726	35694	Annual Dues 11/1-10/31/2027
CUSI	Water Expense	Service Fees	$127.05	092826	35795	August ACH Transactions
VANCO SERVICES	Water Expense	Service Fees	$57.12	091826	9182602	August Transaction Fee
BLUEFIN	Water Expense	Service Fees	$2,499.65	091126	9112601	August CC Trans Fee
KANSAS CITY WATER SE	Water Expense	Water Supply	$96,923.40	092826	35800	23 Mil Gal Used
SCHULTE SUPPLY, INC.	Water Expense	Work Supplies	$130.32	090726	35718	Short Spades
SCHULTE SUPPLY, INC.	Water Expense	Work Supplies	$19.95	090726	35718	Cln Wipes
GRAINGER	Water Expense	Work Supplies	$124.10	091426	35739	Gloves/Wedge/Anchor/Nuts
WATERS HARDWARE	Water Expense	Work Supplies	$15.99	090726	35725	Sprinkler
GRAINGER	Water Expense	Small Tools & Equipment	$105.58	091426	35739	Gloves/Wedge/Anchor/Nuts
WEX BANK	Water Expense	Gas & Oil	$837.15	093026	9302617	August Fuel Usage
U S POSTAL SERVICE	Water Expense	Postage	$2,500.00	092826	35815	Utility Postage
USA BLUE BOOK	Water Expense	Test Chemicals & Expenses	$1,190.39	090726	35721	Accuvacs/Sol/Reagent
USA BLUE BOOK	Water Expense	Test Chemicals & Expenses	$648.60	092126	35790	Iron Accuvacs
ACCO UNLIMITED CORP	Water Expense	Treatment Chemicals	$3,179.50	091426	35729	210 Gal Fluoride
BRENNTAG MID-SOUTH	Water Expense	Treatment Chemicals	$6,640.60	092126	35771	16 Chlor Bottles/ 2 Sulfate
WATERS HARDWARE	Water Expense	Treatment Chemicals	$167.88	090726	35725	12Gal Muriatic Acid
TERMINAL CONMSOLID	Water Expense	Treatment Chemicals	$1,500.00	091426	35759	Lime Delivery
CHEMSTREAM, INC.	Water Expense	Treatment Chemicals	$13,178.42	092126	35774	44000 lbs Hydrated Lime
JACOB DAVIS	Water Expense	Uniforms	$150.00	090726	35705	Safety Boot Reimbrs
CORE&MAIN HD SUPPLY	Water Expense	Meter Set Parts	$188.88	091426	35734	1" Mtr
CORE&MAIN HD SUPPLY	Water Expense	Meter Set Parts	$1,488.46	092126	35776	6 Wt Mtr
KEARNEY WINSUPPLY	Water Expense	Meter Set Parts	$285.79	090726	35709	Mtr Pits
PLATTE CLAY ELECTRIC	Sewer Expense	Electricity	$10,641.41	092826	35808	Electric Usage
BRIGHTSPEED	Sewer Expense	Telephone	$137.02	091826	9182615	Phone/Internet
INTERCEPT	Sewer Expense	Telephone	$79.00	092126	35779	Fiber Internet
T-MOBILE	Sewer Expense	Cell Phones	$267.22	093026	9302618	Cell Phones/Hot Spots
ADT - EVERON	Sewer Expense	Alarm System Monitoring	$38.95	091826	9182601	Alarm Mont
KEARNEY FEED	Sewer Expense	Plant Maintenance	$95.00	090726	35707	Ground Clear Spray
FLUID EQUIPMENT	Sewer Expense	Plant Maintenance	$3,288.05	092826	35796	Power Cable & Parts
YATES ELECTRIC CO.	Sewer Expense	Plant Maintenance	$475.07	092126	35792	Primary Air Valve
WATERS HARDWARE	Sewer Expense	Plant Maintenance	$3.94	090726	35725	Bolts/Nuts
WATERS HARDWARE	Sewer Expense	Plant Maintenance	$97.94	090726	35725	Wasp Spray/Hose
ACE PIPE CLEANING, I	Sewer Expense	Lift Station Maintenance	$7,763.20	091426	35730	E Lft Stn Cln
RHODUS, GREG	Sewer Expense	Sludge Disposal	$10,850.00	091426	35754	Sludge Disposal
O'REILLY AUTOMOTIVE	Sewer Expense	Equipment Maintenance	$302.42	091426	35750	Hydraulic Host/Fluid

VENDOR NAME	ORG DESC	ACCOUNT DESC	AMOUNT	WARRANT	CHECK NO	FULL DESC
O'REILLY AUTOMOTIVE	Sewer Expense	Equipment Maintenance	$5.29	091426	35750	Bolts
H2O ANALYTICS	Sewer Expense	Software Maintenance	$49.02	090726	35704	Text Email Serv
MO VOCATIONAL	Sewer Expense	Vehicle Maintenance	$77.50	092126	35783	Lic Plates
O'REILLY AUTOMOTIVE	Sewer Expense	Vehicle Maintenance	$6.36	091426	35750	Valve Tool/Cap
WYLIE, SHANE	Sewer Expense	Training/Meetings	$14.64	090726	35726	Safety Trng Reimbrsmnt
JEFF JARRETT	Sewer Expense	Training/Meetings	$14.64	091426	35741	Safety Fair Trng Reimbrs
JEFF JARRETT	Sewer Expense	Training/Meetings	$63.84	092826	35799	Mil Reimbrs Safety Fair Trng
CUSI	Sewer Expense	Service Fees	$84.70	092826	35795	August ACH Transactions
VANCO SERVICES	Sewer Expense	Service Fees	$38.08	091826	9182602	August Transaction Fee
BLUEFIN	Sewer Expense	Service Fees	$1,666.43	091126	9112601	August CC Trans Fee
O'REILLY AUTOMOTIVE	Sewer Expense	Work Supplies	$99.11	091426	35750	Battery
SCHULTE SUPPLY, INC.	Sewer Expense	Work Supplies	$61.89	092126	35787	Heavy Duty Hand Wipes
WATERS HARDWARE	Sewer Expense	Small Tools & Equipment	$9.99	090726	35725	Tapping Tool
WEX BANK	Sewer Expense	Gas & Oil	$286.16	093026	9302617	August Fuel Usage
U S POSTAL SERVICE	Sewer Expense	Postage	$2,500.00	092826	35815	Utility Postage
PACE ANALYTICAL SERV	Sewer Expense	Test Chemicals & Expenses	$716.00	091426	35751	2nd Bi-Monthly
USA BLUE BOOK	Sewer Expense	Test Chemicals & Expenses	$63.66	092126	35790	Buffer Solution Gov Cntrct 24-6800
UPS STORE	Sewer Expense	Test Chemicals & Expenses	$107.17	090726	35720	Bi-Monthly Prt Rtrn Micro Comm
BOK FINANCIAL	Sewer Expense	Debt Service--Fees	$1,250.00	092826	10015	Trustee Fee 2018-COP
T-MOBILE	Solid Waste Exp	Cell Phones	$52.51	093026	9302618	Cell Phones/Hot Spots
REDGATE DISPOSAL	Solid Waste Exp	Recycling Program	$5,705.71	091426	35753	Roll Off Dumpster
REDGATE DISPOSAL	Solid Waste Exp	Recycling Program	-$614.90	091426	35753	Batliner Crdt
REDGATE DISPOSAL	Solid Waste Exp	Solid Waste Service Contract	$76,003.19	091426	35753	Weekly Residential Trash Serv
VIREO	Hall Park	Engineering & Design	$5,260.00	091426	35763	Const Admin Design
PLATTE CLAY ELECTRIC	Jesse James Park Imp	Construction	$64,631.66	092826	35808	Pedestal Imprvmnt JJ Prk
OLSSON	Route 33 Trail	ROW Acquisition	$1,129.99	091426	10011	Rte 33 Trail-ROW
OLSSON	Pathways	Engineering & Design	$17,133.04	091426	10011	Pthwy TAP-Design
OLSSON	Pathways	Engineering & Design	$40,665.04	091426	10011	Pthwy TAP-Design
STAR ACQUISITIONS	Shoppes Tif Expense	Developer Reimbursement	$40,312.03	091526	10012	TIF EATS Sept Dist
		TOTAL:	**$1,512,841.65**			

Bill No. 54-2026 Ordinance No. _____

AN ORDINANCE APPROVING THE 2027 INTERGOVERNMENTAL AGREEMENT BETWEEN THE MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT AND KEARNEY, MISSOURI, RELATING TO THE REGIONAL HOUSEHOLD HAZARDOUS WASTE COLLECTION PROGRAM.

WHEREAS, Cass, Clay, Jackson, Platte, and Ray Counties and the City of Kansas City have formed the Mid-America Regional Council (MARC) Solid Waste Management District (SWMD) pursuant to Sections 260.300 through 260.345 of the Revised Statutes of Missouri (1986 & Cum. Supp. 1990), and the members of the SWMD include most cities within the member counties; and

WHEREAS, the Regional Household Hazardous Waste Collection Program provides residents the opportunity to safely dispose of common household hazardous products that cannot be thrown away in the trash, including paint and paint-related products, automotive fluids, batteries, lawn and garden chemicals, housecleaners, fluorescent bulbs, and other items such as nail polish, bug spray, and oven cleaners; and

WHEREAS, the Regional Household Hazardous Waste Collection Program allows residents year-round access to permanent facilities in Kansas City and Lee's Summit and to multiple mobile collection events; and

WHEREAS, the Board of Aldermen believes continued participation will benefit the citizens of Kearney and our environment.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF KEARNEY, MISSOURI, AS FOLLOWS:

Section 1. That the 2027 Intergovernmental Agreement between the MARC Solid Waste Management District and the City of Kearney, Missouri, relating to the Regional Household Hazardous Waste Program in the amount of $12,877.44 is hereby approved, and the City Administrator is authorized and directed to execute the agreement on behalf of the City. A copy of the agreement in substantially the form attached as **Exhibit A** incorporated into this ordinance as if fully set forth herein, is hereby approved.

Section 2. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen of the City of Kearney and approval by the Mayor.

ADOPTED AND APPROVED BY THE MAYOR AND BOARD OF ALDERMEN, CITY OF KEARNEY, MISSOURI, THIS 19TH DAY OF OCTOBER 2026.

APPROVED:

_____
Randy Pogue, Mayor

ATTEST:

_____
Sheila Ernzen, City Clerk

Mid-America Regional Council
Solid Waste Management District

MARC Solid Waste Management District

Serving local governments in Cass, Clay, Jackson, Platte and Ray Counties and working cooperatively with Johnson, Leavenworth, Miami and Wyandotte Counties

Executive Board

Appointed:

Vacant
City of Kansas City

Valerie McCubbin
Cass County

Vacant
Clay County

Vacant
Jackson County

Daniel Erickson
Platte County

Ken Keller
Ray County

Elected:

Chris Frank
City of Oak Grove

Doug Wylie, Chair
City of Parkville

Zan McKinney
City of Independence

Chris Bussen
City of Lee's Summit

Mike Larson, Vice Chair
City of Sugar Creek

Trent Salsbury
City of Raymore

Shantele Frie
City of Blue Springs

Vacant
City of Lake Lotawana

Ex Officio:

Dianna Bryant
Secretary/Treasurer

October 1, 2026

Re: 2027 Regional Household Hazardous Waste (HHW) Program

Since 1997 the Regional Household Hazardous Waste Collection Program has offered residents the opportunity to safely dispose of household hazardous products that shouldn't be thrown away in the trash.

Membership in the program provides residents with year-round access to collection facilities in Kansas City and Lee's Summit, and to multiple collection events throughout the region.

Materials accepted for safe disposal include paint and paint-related products, automotive fluids, batteries, lawn and garden chemicals, housecleaners, fluorescent bulbs, and other items such as nail polish, bug spray and oven cleaners.

The 2027 program fee will remain at $1.14 per capita and is applied to 2025 population estimates. The MARC Solid Waste Management District supports the program with Plan Implementation funds. The district collaborates with the cities of Kansas City, Mo and Lee's Summit to make this program possible.

If you are interested in providing this service to your residents in 2027, please sign and return the agreement by **Tuesday, December 15, 2026.** After both parties have signed the agreement, you will receive a copy with the invoice.

District staff are available to answer any questions and can meet with you personally and/or attend a meeting to provide more information. Please contact Nadja Karpilow at (816) 701-8226 or karpilow@marc.org.

We look forward to serving your community.

Sincerely,

Doug Wylie
Chair, MARC Solid Waste Management District

IT'S YOUR HOME.
MAKE IT SAFE.

2027

Intergovernmental Agreement between the
MARC Solid Waste Management District and
Kearney, Missouri relating to the
Regional Household Hazardous Waste Collection Program

This Agreement is entered into pursuant to Missouri Revised Statutes Section 70.210 *et seq*.

Whereas, Cass, Clay, Jackson, Platte, and Ray Counties and the City of Kansas City have formed the MARC Solid Waste Management District (SWMD) pursuant to Sections 260.300 through 260.345 of the Revised Statues of Missouri (1986 & Cum. Supp. 1990) and the members of the SWMD include most cities within the member counties; and

Whereas the City of Kansas City, Missouri (Kansas City) operates a permanent Household Hazardous Waste facility located at 4707 Deramus, Kansas City, Missouri, and operates outreach sites for collection of Household Hazardous Waste (HHW) at various locations and on various dates; and

Whereas, the City of Lee's Summit, Missouri operates a permanent Household Hazardous Waste Facility located at 2101 SE Hamblen Road, Lee's Summit; and

Whereas, Kansas City and Lee's Summit have made these HHW collection facilities available for use by members of the SWMD and the SWMD, Kansas City and Lee's Summit have agreed to create a regional household hazardous waste program for the benefit of all members of the SWMD; and

Whereas Kearney, Missouri (sometimes referred to in this Agreement as the "Participating Member") intends to participate in the Regional HHW Collection Program;

Therefore, the SWMD and the Participating Member agree that participation in the Regional HHW Collection Program shall be on the following terms and conditions:

I *Definitions*

Household Hazardous Waste (HHW) shall mean waste that would be classified as hazardous waste by 40 CFR 261.20 through 261.35 but that is exempt under 40 CFR 261.4 (b) (1) (made applicable in Missouri by 10 CSR 25-4.261) because it is generated by households. Examples include paint products, household cleaners, automotive fluids, pesticides, batteries, and similar materials. A determination of whether any material meets this definition shall be made by Kansas City.

II *Effective Date*

Kearney, Missouri agrees to participate in the Regional HHW Collection Program for a one-year period beginning on **January 1, 2027.**

III *Termination*

A. Budget Limitations. This Agreement and all obligations of the Participating Member and the SWMD arising therefrom shall be subject to any limitation imposed by budget law. The parties represent that they have within their respective budgets sufficient funds to discharge the obligations and duties assumed and sufficient funds for the purpose of maintaining this Agreement. This Agreement shall be deemed to terminate by operation of law on the date of expiration of funding.

B. Termination of regional program. If the regional household hazardous waste program is terminated prior to the expiration of this Agreement, the SWMD shall refund the amount paid by the participating member, less the cost of services provided prior to termination of the regional program. The cost of services shall be assessed at seventy-five dollars ($75.00) for each vehicle belonging to a resident of the participating

member that has been served prior to the termination of the program, not to exceed the amount paid by the participating member.

C. Each participating member will be required to notify the SWMD, Kansas City and Lee's Summit in writing of its intention to renew the annual agreement for the following year no later than December 15. In the event that notification is not provided in advance or the final decision is made to not rejoin the program for the upcoming year, the participating member is responsible for any costs incurred by Kansas City and/or Lee's Summit to serve residents after December 31. Kansas City and SWMD reserve the right to invoice the member city or county for any waste disposal costs incurred as a result of late notification.

IV *Duties of Participating Member*

A. Fees. **Kearney, Missouri** agrees to pay the sum of **$12,877.44** to participate in the 2027 Regional HHW Collection Program for the period from January 1 to December 31. The program participation fee is based on a per capita rate of $1.14 applied to 2025 Population Estimate figures as shown in Attachment One. At least one-half of this amount shall be paid within thirty (30) days upon receiving the district invoice. Payment of any remaining balance shall be paid within the following six months.

B. Payment. The Participating Member shall be obligated for payment of the amount shown in Paragraph IV(A) irrespective of the participation of its citizens, or of any actual expenses incurred by the SWMD, Kansas City, or Lee's Summit attributable to the Participating Member, except in the event of termination of the regional program, as reflected in III(B) above. Payment by the Participating Member of the agreed upon amount shall not be contingent upon renewal of this Agreement or renewal of the Agreement between the SWMD and Kansas City or Lee's Summit.

Annual Renewal. The agreement between the SWMD and the Participating Member will be subject to renewal each year. To assure community information is included in the printed promotional material, agreements will be due no later than February 1, 2027. No pro ration of fees is applicable under this agreement.

C. Contact Person. The Participating Member agrees to notify the SWMD and Kansas City, on or before the date of this Agreement, of the name of an individual who will serve as its contact person with respect to the Regional HHW Collection Program.

V *Services Provided by the SWMD*

A. *Permanent Collection Facilities*. HHW collection services shall be provided by Kansas City and Lee's Summit pursuant to agreements entered into between the SWMD and Kansas City, and the SWMD and Lee's Summit. Pursuant to those agreements, residents of the Participating Member may deliver HHW, by appointment, if required, and during normal hours of operation, to the Kansas City permanent HHW facility and to the Lee's Summit permanent HHW facility.

B. *Outreach Collections*. Pursuant to the agreement between the SWMD and Kansas City, Kansas City has also agreed to provide contractor services for the collection of HHW at outreach collection sites throughout the SWMD area. Residents of the Participating Member will be able to deliver HHW to outreach collection sites, the dates and locations of which will be negotiated by the SWMD and Kansas City. If, at the request of a Participating Member, an outreach collection is held within its boundaries, the Participating Member agrees that Kansas City or the contractor shall have overall control of the collection activities but the Participating Member shall provide the following:

- adequate and safe sites with unobstructed public access;
- access to restroom facilities and drinking water
- adequate publicity of the date and location of the mobile collection;

- a means for the collection, removal and disposal of any wastes that do not meet the definition of hazardous waste;
- volunteers or workers to conduct traffic control, survey participating residents, stack latex paint and automotive batteries, and assist with non-hazardous waste removal and bulking of motor oil;
- means of limiting the vehicles to a number negotiated by Kansas City and the SWMD (estimated to be either 200, 300, or 400 vehicles per outreach collection);
- a forklift and forklift operator available at the opening and closing of the event; and
- access to residents of any city or county that is also a participating member.

VI *Reports*

The SWMD will provide to the Participating Member quarterly reports on the operations of the Kansas City and Lee's Summit permanent facilities and on the operations of the outreach collections, based on information provided to the SWMD by Kansas City and Lee's Summit. The quarterly reports shall include the following information:

- Total number vehicles using each facility (permanent or mobile) on a quarterly basis;
- Number of vehicles from each participating member using the facility;
- An end-of-the-year summary report including waste composition and disposition.
- Each program year the district will provide brochures which include facility hours of operation, mobile event schedule, and contact information

VII *Insurance*

A. *Insurance*. The SWMD agrees that, pursuant to the terms of its Agreement with Kansas City, Kansas City shall maintain liability insurance related to the outreach collection sites under which the community where the site is located shall be named as an additional insured.

VIII *Legal Jurisdiction*

Nothing in this Agreement shall be construed as either limiting or extending the legal jurisdiction of the parties.

MARC Solid Waste Management District:

_____ Date: _____

Doug Wylie, Chair

Participating Member:

_____ Date:_____

_____
Print Name

_____
Print Title

ATTACHMENT 1		
Regional HHW Collection Program Rates	2025 Population	2027 Rate
Community	Estimates	**$1.14** per capita
Archie	1,305	$ 1,487.70
Belton	26,193	$ 29,860.02
Blue Springs	61,632	$ 70,260.48
Buckner	2,891	$ 3,295.74
Claycomo Village	1,362	$ 1,552.68
Cleveland	649	$ 739.86
Dearborn	518	$ 590.52
Drexel	982	$ 1,119.48
Edgerton	607	$ 691.98
Excelsior Springs	10,819	$ 12,333.66
Ferrelview	656	$ 747.84
Freeman	508	$ 579.12
Garden City	1,617	$ 1,843.38
Gladstone	27,497	$ 31,346.58
Glenaire	535	$ 609.90
Grain Valley	16,908	$ 19,275.12
Grandview	26,653	$ 30,384.42
Greenwood	6,315	$ 7,199.10
Hardin	560	$ 638.40
Harrisonville	10,040	$ 11,445.60
Independence	121,675	$ 138,709.50
Kearney	11,296	$ 12,877.44
Lake Lotawana	2,756	$ 3,141.84
Lake Tapawingo	782	$ 891.48
Lake Waukomis	941	$ 1,072.74
Lake Winnebago	1,869	$ 2,130.66
Lawson	2541	$ 2,896.74
Liberty	31,319	$ 35,703.66
Loch Lloyd	1,090	$ 1,242.60
Lone Jack	1,896	$ 2,161.44
North Kansas City	5,613	$ 6,398.82
Oak Grove	9,370	$ 10,681.80
Orrick	740	$ 843.60
Parkville	9,093	$ 10,366.02
Peculiar	6,365	$ 7,256.10
Platte City	4,911	$ 5,598.54
Pleasant Hill	8,956	$ 10,209.84
Pleasant Valley	2,747	$ 3,131.58
Raymore	26,633	$ 30,361.62
Raytown	29,154	$ 33,235.56
Richmond	5,968	$ 6,803.52
Riverside	4,561	$ 5,199.54
Smithville	11,160	$ 12,722.40
Sugar Creek	3,209	$ 3,658.26
Weatherby Lake	2,139	$ 2,438.46
Weston	1,855	$ 2,114.70
Wood Heights	745	$ 849.30
Unincorporated Cass County	25,304	$ 28,846.56
Unincorporated Clay County	16,029	$ 18,273.06
Unincorporated Jackson Co.	24,241	$ 27,634.74
Unincorporated Platte County	30,893	$ 35,218.02
Unincorporated Ray County	11,389	$ 12,983.46
Population Source:		
https://www.census.gov/programs-surveys/popest/data/data-sets.html		

City of Kearney, Missouri

Report of Cash Balances

Excludes Required Cash Reserves & Cash Held in Trust

FUND NO.	FUND NAME	As of 3/31/2026 *Unaudited*	Change	As of 9/30/26 **unaudited*
General Fund				
010	General Fund	$ 3,705,140	$ (573,480)	$ 3,131,660
Special Revenue Funds				
011	DWI/ Drug Fund	16,091	381	16,472
012	Use Tax Fund	382,175	(347,159)	35,016
013	Sales Tax Fund	258,619	41,445	300,064
014	Park Capital Improvements Fund	373,445	63,488	436,933
015	Cemetery Fund	525,868	696	526,564
016	Police Training Fund	8,207	422	8,629
017	Park Fund	209,899	(128,565)	81,334
018	Transportation Sales Tax Fund	1,294,202	(241,923)	1,052,279
019	Capital Improvements Sales Tax Fund	40,056	393,547	433,603
061	Inmate Security Fund	4,449	1,237	5,686
062	K9 Fund	10,754	515	11,269
065	Wireless Capital Improvement Fund	9,146	5,010	14,156
073	Shoppes at Kearney TIF Fund	48,250	7,779	56,029
Proprietary Funds				
020	Water & Sewer Revenue Fund	249,090	(249,090)	-
022	Meter Deposit Fund	278,219	5,123	283,342
030	Water & Sewer Sinking Fund	1,079,945	(538,928)	541,017
033	Water Fund	998,805	(340,503)	658,302
035	Sewer Fund	458,997	185,552	644,549
037	Solid Waste Fund	-	81,586	81,586
Capital Projects Funds				
024	Water Capital Improvements Fund	1,255,758	660,767	1,916,525
025	Sewer Capital Improvements Fund	256,106	140,920	397,026
026	Water Construction Fund	666,396	(349,434)	316,962
028	Highway Construction Fund	4,214,635	(3,454)	4,211,181
029	Street Construction Fund	32,891	(212)	32,679
051	Park Construction Fund	498,060	(156,326)	341,734
052	Storm Water Projects	97,277	(16,453)	80,824
053	Sidewalk & Trail Construction	1,966,208	19,302	1,985,510
054	Building Improvement Fund	129,766	(92,402)	37,364
Debt Service Funds				
055	2015 GO Highway Bond Debt Fund	402,825	(402,825)	-
056	I-35 and 19th Street Interchange Bond Fund	3,937,158	(3,937,158)	-
057	GO Bond Fund	-	4,995,618	4,995,618

City of Kearney, Missouri

Statement of Revenues and Expenditures - Cash Basis

For the Six Months ended September 30, 2026

Fund Number	Fund Name	Revenues	Expenditures	Revenues Over/ (Under) Expenditures
General Fund				
010	General Fund	$ 2,774,294	$ 3,328,336	$ (554,042)
Special Revenue Funds				
011	DWI/ Drug Fund	$ 615	$ 230	$ 385
012	Use Tax Fund	$ 814,929	$ 1,162,088	$ (347,159)
013	Sales Tax Fund	$ 2,086,588	$ 2,045,143	$ 41,445
014	Park Capital Improvements Fund	$ 71,387	$ 7,899	$ 63,488
015	Cemetery Fund	$ 17,467	$ 16,771	$ 696
016	Police Training Fund	$ 2,600	$ 2,399	$ 201
017	Park Fund	$ 388,628	$ 517,192	$ (128,564)
018	Transportation Sales Tax Fund	$ 833,506	$ 1,071,678	$ (238,172)
019	Capital Improvements Sales Tax Fund	$ 3,728,409	$ 3,455,533	$ 272,876
061	Inmate Security Fund	$ 1,414	$ 177	$ 1,237
062	K9 Fund	$ 516	$ -	$ 516
065	Wireless Capital Improvement Fund	$ 18,049	$ 13,039	$ 5,010
073	Shoppes at Kearney TIF Fund	$ 367,459	$ 359,680	$ 7,779
Proprietary Funds				
020	Water & Sewer Revenue Fund	$ -	$ 249,166	$ (249,166)
030	Water & Sewer Sinking Fund	$ 16,672	$ 555,600	$ (538,928)
033	Water Fund	$ 8,774,809	$ 8,952,961	$ (178,152)
035	Sewer Fund	$ 1,705,989	$ 1,457,962	$ 248,027
037	Solid Waste Fund	$ 691,875	$ 606,136	$ 85,739
Capital Projects Funds				
024	Water Capital Improvements Fund	$ 700,219	$ 39,451	$ 660,768
025	Sewer Capital Improvements Fund	$ 234,019	$ 93,100	$ 140,919
026	Water Construction Fund	$ 2,165,168	$ 359,160	$ 1,806,008
028	Highway Construction Fund	$ 71,565	$ 75,018	$ (3,453)
029	2015 Street Bond Fund	$ 561	$ 773	$ (212)
051	Park Construction Fund	$ 275,480	$ 431,807	$ (156,327)
052	Storm Water Projects	$ -	$ 16,453	$ (16,453)
053	Sidewalk & Trail Construction	$ 320,110	$ 300,807	$ 19,303
054	Building Improvement Fund	$ 3,204,602	$ 94,248	$ 3,110,354
Debt Service Funds				
055	2015 GO Highway Bond Debt Fund	$ -	$ 402,825	$ (402,825)
056	I-35 and 19th Street Interchange Bond Fund	$ -	$ 3,937,158	$ (3,937,158)
057	GO Bond Fund	$ 5,326,717	$ 331,099	$ 4,995,618
		$ 34,593,647	$ 29,883,889	$ 4,709,758

City of Kearney, Missouri

Statement of Revenues and Expenditures - Cash Basis
For the One and Six Months ended September 30, 2026

Portion of Year Elapsed: 50%

	One Month ended 9/30/26	YTD ended 9/30/26	FY 2027 Budget	Amount Over (Under) Budget	Percent of Budget
010 General Fund					
REVENUES					
Taxes	$ 43,700	$ 873,472	$ 2,789,775	$ (1,916,303)	31.31%
Licenses & Permits	$ 13,884	$ 134,684	$ 158,000	$ (23,316)	85.24%
Intergovernmental	$ 1,431	$ 2,874	$ 106,387	$ (103,513)	2.70%
Fines	$ 12,616	$ 84,327	$ 168,300	$ (83,973)	50.11%
Interest & Other	$ 11,268	$ 73,677	$ 95,000	$ (21,323)	77.55%
Interfund Transfers	$ 208,213	$ 1,605,260	$ 2,947,953	$ (1,342,693)	54.45%
Total General Fund Revenues	$ 291,112	$ 2,774,294	$ 6,265,415	$ (3,491,121)	44.28%
EXPENDITURES					
Non-Departmental	$ 49,793	$ 500,258	$ 799,010	$ (298,752)	62.61%
Municipal Court	$ 10,370	$ 84,905	$ 171,150	$ (86,245)	49.61%
Community Development	$ 41,055	$ 287,410	$ 671,340	$ (383,930)	42.81%
Economic Development	$ 164	$ 7,028	$ 23,200	$ (16,172)	30.29%
Firehouse Center	$ 50,391	$ 106,564	$ 204,600	$ (98,036)	52.08%
Historic Museum	$ 698	$ 7,836	$ 17,500	$ (9,664)	44.78%
Police	$ 228,902	$ 1,903,865	$ 4,068,557	$ (2,164,692)	46.79%
Capital Outlay	$ 22,300	$ 430,470	$ 986,548	$ (556,078)	43.63%
Total General Fund Expenditures	$ 403,673	$ 3,328,336	$ 6,941,905	$ (3,057,491)	47.95%
011 DWI/ Drug Fund					
Revenues	$ 261	$ 615	$ 2,200	$ (1,585)	27.95%
Expenditures	$ 19	$ 230	$ 6,363	$ (6,133)	3.61%
012 Use Tax Fund					
Revenues	$ 129,897	$ 814,929	$ 1,620,000	$ (805,071)	50.30%
Expenditures	$ 136,201	$ 1,162,088	$ 1,885,103	$ (723,015)	61.65%
013 Sales Tax Fund					
Revenues	$ 304,688	$ 2,086,588	$ 4,076,000	$ (1,989,412)	51.19%
Expenditures	$ 321,471	$ 2,045,143	$ 4,108,037	$ (2,062,894)	49.78%
014 Park Capital Improvements Fund					
Revenues	$ 10,927	$ 71,387	$ 115,010	$ (43,623)	62.07%
Expenditures	$ 118	$ 7,899	$ 205,180	$ (197,281)	3.85%

City of Kearney, Missouri

Statement of Revenues and Expenditures - Cash Basis
For the One and Six Months ended September 30, 2026

Portion of Year Elapsed: 50%

		One Month ended 9/30/26	YTD ended 9/30/26	FY 2027 Budget	Amount Over (Under) Budget	Percent of Budget
015	**Cemetery Fund**					
	Revenues	$ 1,487	$ 17,467	$ 15,000	$ 2,467	116.45%
	Expenditures	$ 1,436	$ 16,771	$ 20,540	$ (3,769)	81.65%
016	**Police Training Fund**					
	Revenues	$ 1,357	$ 2,600	$ 3,840	$ (1,240)	67.71%
	Expenditures	$ 365	$ 2,399	$ 4,634	$ (2,235)	51.77%
017	**Park Fund**					
	Revenues	$ 44,655	$ 388,628	$ 747,529	$ (358,901)	51.99%
	Expenditures	$ 48,625	$ 517,192	$ 857,431	$ (340,239)	60.32%
018	**Transportation Sales Tax Fund**					
	Revenues	$ 129,640	$ 833,506	$ 2,014,500	$ (1,180,994)	41.38%
	Expenditures	$ 478,330	$ 1,071,678	$ 2,759,620	$ (1,687,942)	38.83%
019	**Capital Improvements Sales Tax Fund**					
	Revenues	$ 3,329,450	$ 3,728,409	$ 4,313,500	$ (585,091)	86.44%
	Expenditures	$ 3,273,153	$ 3,455,533	$ 3,789,148	$ (333,615)	91.20%
061	**Inmate Security Fund**					
	Revenues	$ 231	$ 1,414	$ 1,700	$ (286)	83.18%
	Expenditures	$ 14	$ 177	$ 281	$ (104)	62.99%
062	**K9 Fund**					
	Revenues	$ 92	$ 516	$ -	$ 516	100.00%
	Expenditures	$ -	$ -	$ -	$ -	0.00%
065	**Wireless Capital Improvement Fund**					
	Revenues	$ 3,003	$ 18,049	$ 24,300	$ (6,251)	74.28%
	Expenditures	$ 1,955	$ 13,039	$ 25,010	$ (11,971)	52.14%
073	**Shoppes at Kearney TIF Fund**					
	Revenues	$ 15,589	$ 367,459	$ 1,339,700	$ (972,241)	27.43%
	Expenditures	$ 41,562	$ 359,680	$ 1,387,950	$ (1,028,270)	25.91%
020	**Water & Sewer Revenue Fund**					
	Revenues	$ -	$ -	$ -	$ -	100.00%
	Expenditures	$ -	$ 249,166	$ 249,090	$ 76	100.03%

City of Kearney, Missouri

Statement of Revenues and Expenditures - Cash Basis
For the One and Six Months ended September 30, 2026

Portion of Year Elapsed: 50%

		One Month ended 9/30/26	YTD ended 9/30/26	FY 2027 Budget	Amount Over (Under) Budget	Percent of Budget
030	**Water & Sewer Sinking Fund**					
	Revenues	$ -	$ 16,672	$ 80,000	$ (63,328)	20.84%
	Expenditures	$ 3,072	$ 555,600	$ 1,159,945	$ (604,345)	47.90%
033	**Water Fund**					
	Revenues	$ 7,100,198	$ 8,774,809	$ 3,777,000	$ 4,997,809	232.32%
	Expenditures	$ 7,023,020	$ 8,952,961	$ 4,530,936	$ 4,422,025	197.60%
035	**Sewer Fund**					
	Revenues	$ 294,597	$ 1,705,989	$ 3,280,500	$ (1,574,511)	52.00%
	Expenditures	$ 124,931	$ 1,457,962	$ 3,477,828	$ (2,019,866)	41.92%
037	**Solid Waste Fund**					
	Revenues	$ 82,103	$ 691,875	$ 1,163,900	$ (472,025)	59.44%
	Expenditures	$ 91,385	$ 606,136	$ 1,163,466	$ (557,330)	52.10%
024	**Water Capital Improvements Fund**					
	Revenues	$ 20,210	$ 700,219	$ 1,020,240	$ (320,021)	68.63%
	Expenditures	$ 3,091	$ 39,451	$ 2,189,200	$ (2,149,749)	1.80%
025	**Sewer Capital Improvements Fund**					
	Revenues	$ 8,620	$ 234,019	$ 425,533	$ (191,514)	54.99%
	Expenditures	$ 34,019	$ 93,100	$ 627,568	$ (534,468)	14.84%
026	**Water Construction Fund**					
	Revenues	$ 2,156,361	$ 2,165,168	$ 4,569,290	$ (2,404,122)	47.39%
	Expenditures	$ 294,537	$ 359,160	$ 3,632,680	$ (3,273,520)	9.89%
028	**Highway Construction Fund**					
	Revenues	$ 11,873	$ 71,565	$ 5,450,000	$ (5,378,435)	1.31%
	Expenditures	$ 17,927	$ 75,018	$ 9,225,080	$ (9,150,062)	0.81%
029	**2015 Street Bond Fund**					
	Revenues	$ 95	$ 561	$ -	$ 561	100.00%
	Expenditures	$ -	$ 773	$ 32,514	$ (31,741)	2.38%
051	**Park Construction Fund**					
	Revenues	$ 34,284	$ 275,480	$ 1,079,200	$ (803,720)	25.53%
	Expenditures	$ 78,837	$ 431,807	$ 1,600,211	$ (1,168,404)	26.98%
052	**Storm Water Projects**					
	Revenues	$ -	$ -	$ 200,000	$ (200,000)	0.00%
	Expenditures	$ -	$ 16,453	$ 295,000	$ (278,547)	5.58%

City of Kearney, Missouri

Statement of Revenues and Expenditures - Cash Basis
For the One and Six Months ended September 30, 2026

Portion of Year Elapsed: 50%

		One Month ended 9/30/26	YTD ended 9/30/26	FY 2027 Budget	Amount Over (Under) Budget	Percent of Budget
053	**Sidewalk & Trail Construction**					
	Revenues	$ 53,404	$ 320,110	$ 2,755,000	$ (2,434,890)	11.62%
	Expenditures	$ 67,767	$ 300,807	$ 4,600,861	$ (4,300,054)	6.54%
054	**Building Improvement Fund**					
	Revenues	$ 3,202,997	$ 3,204,602	$ 2,461,760	$ 742,842	130.18%
	Expenditures	$ 47,518	$ 94,248	$ 2,561,760	$ (2,467,512)	3.68%
055	**2015 GO Highway Bond Debt Fund**					
	Revenues	$ -	$ -	$ -	$ -	0.00%
	Expenditures	$ -	$ 402,825	$ 402,825	$ -	100.00%
056	**I-35 and 19th Street Interchange Bond Fund**					
	Revenues	$ -	$ -	$ -	$ -	0.00%
	Expenditures	$ -	$ 3,937,158	$ 3,937,157	$ 1	100.00%
057	**GO Bond Fund**					
	Revenues	$ 151,753	$ 5,326,717	$ 6,825,582	$ (1,498,865)	78.04%
	Expenditures	$ 1,140	$ 331,099	$ 2,522,257	$ (2,191,158)	13.13%
	Total of All Funds Revenues	$ 17,378,884	$ 34,593,647	$ 53,626,699	$ (19,033,052)	64.51%
	Total of All Funds Expenditures	$ 12,494,166	$ 29,883,889	$ 64,199,580	$ (34,315,691)	46.55%
	All Funds Revenues Over (Under) Expenditures	$ 4,884,718	$ 4,709,758			

CITY OF KEARNEY, MISSOURI

FINANCIAL STATEMENTS
TOGETHER WITH THE INDEPENDENT
AUDITOR'S REPORT THEREON

FOR THE YEAR ENDED
MARCH 31, 2026

CITY OF KEARNEY, MISSOURI

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HOOD AND ASSOCIATES CPAs, PC

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and Members of the
Board of Aldermen
City of Kearney, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kearney, Missouri (the City), as of and for the year ended March 31, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kearney, Missouri, as of March 31, 2026, and the respective changes in financial position-modified cash basis and, where applicable, cash flows-modified cash basis, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

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 the City 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.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 the City's ability to continue as a going concern for fifteen 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 the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the City of Kearney, Missouri's basic financial statements. The combining and individual non-major fund financial statements and other budgetary schedules, listed in the table of contents as supplemental information, are presented for purposes of additional analysis, and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hood & Associates, CPAs, P.C.

Harrisonville, Missouri
September 11, 2026

CITY OF KEARNEY, MISSOURI
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
MARCH 31, 2026

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Pooled cash and cash equivalents	$ 18,269,426	$ 5,211,247	$ 23,480,673
Cash and investments-restricted	15,229	502,083	517,312
Leased capital assets, net of amortization	1,632,957	-	1,632,957
Capital assets:			
Land and construction in progress	10,331,152	5,662,761	15,993,913
Buildings	3,418,036	6,670,891	10,088,927
Land improvements	7,996,189	-	7,996,189
Machinery and equipment	5,025,797	1,610,524	6,636,321
Distribution system	-	110,939,698	110,939,698
Infrastructure	122,120,709	-	122,120,709
Less: accumulated depreciation	(116,033,689)	(95,352,637)	(211,386,326)
Total capital assets	32,858,194	29,531,237	62,389,431
Total assets	$ 52,775,806	$ 35,244,567	$ 88,020,373
LIABILITIES			
Accrued expenses	$ 20,275	$ 29,498	$ 49,773
Customer deposits	-	280,800	280,800
Long-term liabilities:			
Due within one year:			
Bonds, capital leases, and contracts	2,323,598	530,000	2,853,598
Accrued interest	82,740	37,611	120,351
Due in more than one year:			
Bonds, capital leases, and contracts	23,504,655	10,504,000	34,008,655
Developer obligations	585,003	-	585,003
Total liabilities	26,516,271	11,381,909	37,898,180
NET POSITION			
Net investment in capital assets	27,744,326	18,528,242	46,272,568
Restricted for:			
Capital projects	3,161,792	-	3,161,792
Trap-neuter-return	9,371	-	9,371
Road and street	1,364,441	-	1,364,441
Police and court	39,717	-	39,717
Debt service	4,257,243	471,078	4,728,321
Unrestricted	(10,317,355)	4,863,338	(5,454,017)
Total net position	26,259,535	23,862,658	50,122,193
Total liabilities and net position	$ 52,775,806	$ 35,244,567	$ 88,020,373

See accompanying notes.

CITY OF KEARNEY, MISSOURI
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2026

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total
Primary government:							
Governmental activities:							
General government	$ 2,115,188	184,109	$ -	$ -	$ (1,931,079)	$ -	$ (1,931,079)
Municipal court	113,074	-	-	-	(113,074)	-	(113,074)
Public safety	3,413,706	184,941	-	-	(3,228,765)	-	(3,228,765)
Economic development	483,345	-	722,736	-	239,391	-	239,391
Public works	3,172,198	-	1,412,455	-	(1,759,743)	-	(1,759,743)
Parks and recreation	1,181,382	252,738	41,306	-	(887,338)	-	(887,338)
Solid waste	961,081	935,913	-	-	(25,168)	-	(25,168)
Interest on long-term debt	790,949	-	-	-	(790,949)	-	(790,949)
Total governmental activities	12,230,923	1,557,701	2,176,497	-	(8,496,725)	-	(8,496,725)
Business-type activities:							
Combined	-	-	-	-	-	-	-
Water	2,799,239	3,560,196	-	170,326	-	931,283	931,283
Sewer	1,902,346	3,041,881	-	-	-	1,139,535	1,139,535
Total business-type activities	4,701,585	6,602,077	-	170,326	-	2,070,818	2,070,818
Total primary government	$ 16,932,508	$ 8,159,778	$ 2,176,497	$ 170,326	(8,496,725)	2,070,818	(6,425,907)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					1,818,191	-	1,818,191
Property taxes, levied for specific purposes					127,718	-	127,718
Franchise taxes and other taxes					939,214	-	939,214
Sales taxes					7,340,492	-	7,340,492
Investment earnings					731,667	396,702	1,128,369
Miscellaneous revenue					69,184	10,190	79,374
Transfers in (out)					1,976,883	(1,976,883)	-
Total general revenues, investment earnings, and miscellaneous					13,003,349	(1,569,991)	11,433,358
Change in net position					4,506,624	500,827	5,007,451
Net position - beginning, as previously reported					16,372,594	16,731,303	33,103,897
Change in accounting estimate					5,380,317	6,630,528	12,010,845
Net position - beginning, as adjusted					21,752,911	23,361,831	45,114,742
Net position - ending					$ 26,259,535	$ 23,862,658	$ 50,122,193

CITY OF KEARNEY, MISSOURI
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
MARCH 31, 2026

	General	Use Tax	Transportation Sales Tax
ASSETS			
Pooled cash and cash equivalents	$ 5,106,821	$ 382,175	$ 1,364,441
Cash and investments-restricted	15,229	-	-
Total assets	$ 5,122,050	$ 382,175	$ 1,364,441
LIABILITIES			
Accrued expenses	$ 20,275	$ -	$ -
FUND BALANCES			
Restricted:			
Capital projects	-	382,175	-
Trap-neuter-return	9,371	-	-
Debt service	-	-	-
Road and street	-	-	1,364,441
Police and court	-	-	-
Committed for,			
Parks and recreation	373,445	-	-
Assigned to:			
Cemetery	525,868	-	-
Parks and recreation	209,889	-	-
Capital projects	-	-	-
Unassigned	3,983,202	-	-
Total fund balances	$ 5,101,775	$ 382,175	$ 1,364,441
Total liabilites and fund balances	$ 5,122,050	$ 382,175	$ 1,364,441

See accompanying notes.

Highway Construction	Debt Service	Other Governmental Funds	Total Governmental Funds
$ 4,247,526	$ 4,339,983	$ 2,828,480	$ 18,269,426
-	-	-	15,229
$ 4,247,526	$ 4,339,983	$ 2,828,480	$ 18,284,655
$ -	$ -	$ -	$ 20,275
4,247,526	-	2,779,617	7,409,318
-	-	-	9,371
-	4,339,983	-	4,339,983
-	-	-	1,364,441
-	-	39,717	39,717
-	-	-	373,445
-	-	-	525,868
-	-	-	209,889
-	-	9,146	9,146
-	-	-	3,983,202
$ 4,247,526	$ 4,339,983	$ 2,828,480	$ 18,264,380
$ 4,247,526	$ 4,339,983	$ 2,828,480	$ 18,284,655

See accompanying notes.

CITY OF KEARNEY, MISSOURI
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
MARCH 31, 2026

Fund balances - total governmental funds	$	18,264,380
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		32,858,194
Certain other long-term assets are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position,		
Leased capital assets		1,632,957
Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.		(82,740)
Long-term liabilities are not due and payable in the current period and are not included in the fund financial statement, but are included in the government-wide statements:		
Bonds and capital leases		(25,828,253)
Developer obligations		(585,003)
		(26,413,256)
Net Position of Governmental Activities in the Statement of Net Position	$	26,259,535

See accompanying notes.

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CITY OF KEARNEY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2026

	General	Use Tax	Transportation Sales Tax
REVENUES			
Taxes	$ 4,433,025	$ 1,676,630	$ 879,518
Licenses and permits	184,109	-	-
Intergovernmental	131,312	-	1,236,604
Charges for services	1,188,651	-	-
Fees and fines	177,042	-	-
Investment earnings	204,400	23,548	51,575
Payments in lieu of tax	304,337	-	-
Donations	3,710	-	-
Other	42,430	-	348
Total revenues	6,669,016	1,700,178	2,168,045
EXPENDITURES			
Current expenditures:			
General government	1,997,026	-	-
Municipal court	113,074	-	-
Public safety	3,142,464	-	-
Public works	736,657	-	794,937
Parks and recreation	676,175	-	-
Solid waste	961,081	-	-
Community and economic development	422,426	-	-
Capital outlay	1,018,526	-	568,718
Debt service:			
Principal	200,482	110,000	-
Interest and other charges	26,514	71,000	-
Total expenditures	9,294,425	181,000	1,363,655
Excess (deficiency) of revenues over expenditures	(2,625,409)	1,519,178	804,390
OTHER FINANCING SOURCES (USES)			
Leases	17,400	-	-
Proceeds from sale of assets	12,500	-	-
Transfers in	5,894,614	-	-
Transfers out	(2,878,336)	(1,676,053)	(406,981)
Total other financing sources (uses)	3,046,178	(1,676,053)	(406,981)
Net change in fund balances	420,769	(156,875)	397,409
Fund balances - beginning	4,681,006	539,050	967,032
Fund balances - ending	$ 5,101,775	$ 382,175	$ 1,364,441

See accompanying notes.

Highway Construction	Debt Service	Other Governmental Funds	Total Governmental Funds
$ -	2,018,987	$ 913,118	$ 9,921,278
-	-	-	184,109
-	-	767,275	2,135,191
-	-	-	1,188,651
-	-	7,899	184,941
195,046	216,323	40,775	731,667
-	-	-	304,337
-	-	37,596	41,306
-	-	-	42,778
195,046	2,235,310	1,766,663	14,734,258
-	-	-	1,997,026
-	-	-	113,074
-	-	-	3,142,464
-	-	-	1,531,594
-	-	-	676,175
-	-	-	961,081
-	-	1,026,832	1,449,258
154,086	-	652,164	2,393,494
-	1,745,000	56,000	2,111,482
-	700,000	1,136	798,650
154,086	2,445,000	1,736,132	15,174,298
40,960	(209,690)	30,531	(440,040)
-	-	-	17,400
-	-	-	12,500
-	700,000	1,818,195	8,412,809
(107,761)	(250,956)	(1,115,839)	(6,435,926)
(107,761)	449,044	702,356	2,006,783
(66,801)	239,354	732,887	1,566,743
4,314,327	4,100,629	2,095,593	16,697,637
$ 4,247,526	$ 4,339,983	$ 2,828,480	$ 18,264,380

See accompanying notes.

CITY OF KEARNEY, MISSOURI

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED MARCH 31, 2026

Net change in fund balances - total governmental funds:	$	1,566,743
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. This is the amount by which capital outlays, which are over the capitalization threshold, exceeded depreciation in the current period:		
Capital outlay		2,393,494
Loss on disposal of assets		(3,494)
Capital outlay expensed		(131,946)
Depreciation and amortization expense		(2,499,961)
		(241,907)
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Net Position reports repayment as a reduction to long-term liabilities. This is the amount by which proceeds exceed repayments:		
Repayment of principal		2,111,482
Governmental funds report premiums and discounts as other financing sources. In contrast, those items are capitalized on the Statement of Net Position and amortized over the life of the bonds on the Statement of Activities. This is the net amount of premiums, discounts, and amortization:		
Amortization of premiums/discounts		96,692
Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:		
Developer obligations		965,913
Accrued interest not reflected on governmental funds		7,701
		973,614
Change in net position of governmental activities	$	4,506,624

See accompanying notes

CITY OF KEARNEY, MISSOURI
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
MARCH 31, 2026

	Combined Utility	Water	Sewer	Total Business Funds
ASSETS:				
Current assets:				
Cash and cash equivalents	$ 1,329,111	$ 3,169,088	$ 713,048	$ 5,211,247
Cash and investments-restricted	-	31,005	471,078	502,083
Total current assets	1,329,111	3,200,093	1,184,126	5,713,330
Non-current assets,				
Capital assets, net	-	14,605,380	14,925,857	29,531,237
Total assets	$ 1,329,111	$ 17,805,473	$ 16,109,983	$ 35,244,567
LIABILITIES:				
Current liabilities:				
Accrued expenses	$ -	$ 50,696	$ 16,413	$ 67,109
Customer deposits	-	280,800	-	280,800
Bonds, notes, and loans payable	-	250,000	280,000	530,000
Total current liabilities	-	581,496	296,413	877,909
Non-current liabilities,				
Bonds, notes, and loans payable	-	4,375,000	6,129,000	10,504,000
Total liabilities	-	4,956,496	6,425,413	11,381,909
NET POSITION:				
Net investment in capital assets	-	10,011,385	8,516,857	18,528,242
Restricted for debt service	-	-	471,078	471,078
Unrestricted	1,329,111	2,837,592	696,635	4,863,338
Total net position	1,329,111	12,848,977	9,684,570	23,862,658
Total liabilities and net position	$ 1,329,111	$ 17,805,473	$ 16,109,983	$ 35,244,567

See accompanying notes.

CITY OF KEARNEY, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED MARCH 31, 2026

	Combined Utility	Water	Sewer	Total Business Funds
REVENUES:				
Charges for services	$ -	$ 3,537,907	$ 3,041,881	$ 6,579,788
Miscellaneous	-	22,289	-	22,289
Total revenues	-	3,560,196	3,041,881	6,602,077
OPERATING EXPENSES:				
Personnel services	-	603,546	430,686	1,034,232
Contractual services	-	401,520	462,685	864,205
Materials and supplies	-	83,394	44,948	128,342
Maintenance and repairs	-	486,357	184,069	670,426
Insurance	-	53,437	34,056	87,493
Utilities	-	95,386	124,372	219,758
Water purchases	-	457,388	-	457,388
Depreciation and amortization	-	358,450	406,422	764,872
Total expenses	-	2,539,478	1,687,238	4,226,716
Operating income	-	1,020,718	1,354,643	2,375,361
NON-OPERATING REVENUES (EXPENSES):				
Intergovernmental	-	170,326	-	170,326
Interest income	95,566	109,170	191,966	396,702
Miscellaneous income	-	18,042	-	18,042
Transfers out	(458,726)	(1,432,424)	(527,080)	(2,418,230)
Transfers in	-	293,234	148,113	441,347
Interest expense and fees	-	(259,761)	(215,108)	(474,869)
Loss on disposal of assets	-	-	(7,852)	(7,852)
Net non-operating expenses	(363,160)	(1,101,413)	(409,961)	(1,874,534)
Increase (decrease) in net position	(363,160)	(80,695)	944,682	500,827
Total net position - beginning, as previously reported	1,692,271	9,922,229	5,116,803	16,731,303
Change in accounting estimate	-	3,007,443	3,623,085	6,630,528
Total net position - beginning, as adjusted	1,692,271	12,929,672	8,739,888	23,361,831
Total net position - ending	$ 1,329,111	$ 12,848,977	$ 9,684,570	$ 23,862,658

See accompanying notes.

CITY OF KEARNEY, MISSOURI

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS - PROPRIETARY FUND
FOR THE YEAR ENDED MARCH 31, 2026

	Combined	Water	Sewer
CASH FLOWS FROM OPERATING ACTIVITIES:			
Received from customers	$ -	$ 3,560,196	$ 3,041,881
Payments to employees and fringe benefits	-	(603,546)	(430,686)
Payments for operations	-	(1,573,331)	(850,480)
Other receipts	-	7,202	-
Net cash provided by operating activities	-	1,390,521	1,760,715
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Net operating transfers to other funds	(458,726)	(1,139,190)	(378,967)
Non-operating revenues	-	18,042	-
Net cash provided by (used) by noncapital financing activities	(458,726)	(1,121,148)	(378,967)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Governmental grants	-	170,326	-
Acquisition and construction of capital assets	-	(4,272,327)	(522,210)
Principal paid on capital debt and leases	-	(235,000)	(870,000)
Interest paid on capital debt and leases	-	(259,761)	(215,108)
Net cash provided by (used) by capital and related financing activities	-	(4,596,762)	(1,607,318)
CASH FLOWS FROM INVESTING ACTIVITIES,			
Investment income received	95,566	109,170	191,966
Net increase (decrease) in cash and cash equivalents	(363,160)	(4,218,219)	(33,604)
Cash and cash equivalents, Beginning of the year	1,692,271	7,418,312	1,217,730
Cash and cash equivalents, End of the year	$ 1,329,111	$ 3,200,093	$ 1,184,126
Cash and cash equivalents	$ 1,329,111	$ 3,169,088	$ 713,048
Cash and cash equivalents - restricted	-	31,005	471,078
	$ 1,329,111	$ 3,200,093	$ 1,184,126
Reconciliation of operating income to net cash provided by operating activities,			
Operating income	$ -	$ 1,020,718	$ 1,354,643
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization expense	-	358,450	406,422
Changes in current assets and liabilities:			
Accounts payable and accrued expenses	-	4,151	(350)
Customer deposits	-	7,202	-
Total adjustments	-	369,803	406,072
Net cash provided by operating activities	$ -	$ 1,390,521	$ 1,760,715
Noncash investing, capital, and financing activities:			
Capital asset write-offs.	$ -	$ 8,031	$ 10,147

See accompanying notes.

CITY OF KEARNEY, MISSOURI
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
MARCH 31, 2026

	Total Custodial Funds
ASSETS,	
Pooled cash and investments	$ 2,123,586
LIABILITIES,	
Due to other governments	$ 2,123,586
NET POSITION	$ -

See accompanying notes.

CITY OF KEARNEY, MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2026

	Total Custodial Funds
ADDITIONS:	
Taxes	$ 875,811
Interest income	69,038
Total additions	944,849
DEDUCTIONS:	
Payments of tax to City of Kearney	402,156
Payments of tax to other governments	534,589
Administrative expense	8,104
Total deductions	944,849
Net change in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the City of Kearney, Missouri (the City), are presented in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and constraints of the measurement and recognition criteria of the modified cash basis of accounting. The more significant of the City's accounting policies are described below:

Reporting Entity: The City of Kearney, Missouri, was incorporated in 1883 and covers an area of approximately 13 square miles in Clay County, Missouri. Kearney is a fourth class city and operates under the Mayor/Aldermen/Administrator form of government and provides services to its residents in many areas, including law enforcement, parks and recreation, street and storm water maintenance, water and sewer services, and other administrative functions. The City Administrator is the chief administrative assistant to the Mayor of the City. The accompanying financial statements present the City's primary government and any component units over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships). Management has considered all potential component units and has determined there is one component unit that should be blended into the City's financial statements as follows:

Tax Increment Financing Commission of Kearney, Missouri (Commission) is governed by an eleven-member board of which six members are appointed by the City's Board of Aldermen. The remaining members are appointed by the respective taxing districts' boards. Although it is legally separate from the City, the Commission is reported as if it were part of the primary government because its sole function is to review proposed TIF plans and provide recommendations to the City Council for the use of TIF as a method to finance economic activity and infrastructure improvements through payments in lieu of taxes and economic activities taxes. The Commission's activities are reported in TIF Fund.

Government-Wide and Fund Financial Statements: The government-wide financial statements include the Statement of Net Position and Statement of Activities. Government-wide statements report information on all of the activities of the city and its component units as a whole within the limitations of the modified cash basis of accounting. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between *governmental* and *business-type activities* of the City. G*overnmental activities*, which are generally financed through taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are financed, in whole or in part, by user fees charged for services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Government-Wide and Fund Financial Statements (Continued):

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a particular function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund financial statements are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, net position or fund balance, revenues, and expenditures or expenses. Major individual governmental funds and the major enterprise fund are reported as separate columns in the respective fund financial statements. Non-major funds include other Special Revenue and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the Governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules.

Measurement Focus, Basis of Accounting, and Basis of Presentation: Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. The basis of accounting involves modifications to the cash basis of accounting to report in the statement of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued):

Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, developer obligations, lease receivables, and liabilities arising from cash transactions or events.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected), and certain liabilities and their related expense (such as accounts payable and expenses for goods and services received but not yet paid) are not recorded in these financial statements. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the City utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

The City reports the following major governmental funds:

The General Fund is the main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Expenditures from this fund provide basic City services, such as police protection, planning, inspection, engineering, animal control, solid waste, municipal court, and overall basic services such as finance, personnel, and general administration of the City.

Revenue sources include taxes, which include property taxes, sales taxes, and franchise taxes. Other revenues include other fees and licenses, fines and investment earnings.

The Use Tax Fund accounts for taxes collected and expended for parks, trails, sidewalks, public safety, and animal control.

The Transportation Sales Tax Fund accounts for transportation sales tax and other intergovernmental revenues to be used to maintain and operate the City's streets, curbs, gutters, storm sewer, inlets, culverts, sidewalks, and bridges.

The Highway Construction Fund accounts for the disbursement of grants, intergovernmental and debt proceeds for the I-35 & 19th street interchange.

The Debt Service Fund accounts for a 1% general sales tax and property taxes collected and expended for the repayment of debt issued for the I-35 & 19th street interchange.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued):

Additional governmental fund types which are combined as non-major are as follows:

Special Revenue Funds: These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for a specific purpose other than debt service or capital projects.

Capital Project Funds: These funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary fund financial statements are used to account for business-like activities provided to the general public, which are similar to those found in the private-sector. The accounting objectives of the economic resources measurement focus, within the limitations of the modified cash basis of accounting, are the determination of net income, financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

The City reports the following major enterprise funds:

The Combined Utility Fund previously reported water and sewer activity. During 2024 water and sewer activity and assets were split out into separate funds. This fund now holds the remaining cash for the water and sewer capital projects.

The Water Fund accounts for the provision of water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing, collection, and related debt service.

The Sewer Fund accounts for the provision of sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing, collection, and related debt service.

On the proprietary fund financial statements, operating revenues are those that flow directly from the operations of the activity, i.e., charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued):

Fiduciary fund financial statements are custodial in nature and are merely clearing accounts for assets held by the City as an agent for individuals, private organization, or other governments. Fiduciary funds are excluded from government-wide financial statements.

The West Side CID accounts for monies held by the City which belong to the CID.

The Shoppes CID accounts for monies held by the City which belong to the CID.

The Gateway West CID accounts for monies held by the City which belong to the CID.

The Kearney Road District accounts for monies held by the City which belong to the District.

Net Position - Government-Wide Statements: In the government-wide and proprietary fund financial statements, equity is shown as net position and classified into three components:

Net investment in capital assets - Consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position - Consists of restricted assets, with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

Unrestricted net position - Consists of net position that does not meet the definition of “restricted” or "net investment in capital assets".

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Equity: In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Fund Equity (Continued):

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Aldermen-the City's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board of Aldermen removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification reflects the amounts constrained by the City's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Aldermen and the City Administrator have the authority to assign amounts to be used for specific purposes. Assigned fund balance include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in that order as needed.

Budgets: The reported budgetary data represents the final approved budget after amendments as adopted by the Board of Aldermen. Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Capital Projects Funds, and Proprietary Funds. Missouri law requires budgets to be adopted for all governmental funds. The City prepares its budgets on the modified cash basis of accounting for its governmental funds and the modified cash basis for its proprietary funds. The Board of Aldermen has amended the budget at various times during the year and has performed the following procedures in establishing the City's budget:

(1) Prior to March 1, the City Administrator submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and the means of financing them.
(2) Prior to April 1, the budget is legally enacted through the passage of an ordinance.
(3) The City Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Aldermen. This constitutes the City's legal level of budgetary control.
(4) Appropriations lapse at year-end, but may be appropriated in the following fiscal year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Pooled Cash, Investments, and Restricted Assets: State statutes authorize the City to invest in banking institutions and obligations of municipalities, repurchase agreements, U.S. government agency obligations, and obligations of the U.S. Treasury. Cash resources of the individual governmental fund types are combined to form a pool of cash and investments. At March 31, 2026, the City's cash was deposited in demand accounts, certificates of deposit, and money markets. Investments with maturities of less than one year are stated at cost, which approximates fair value. Interest income on pooled cash and investments is allocated based upon each fund's respective average cash balance.

Assets are also restricted for court bonds, debt service reserve requirements, health and flex plan requirements, tax deposits and refunding customer meter deposits.

Interfund Activity: During the course of normal operations, the City has transactions between funds, including expenditures and transfers of resources to provide services and construct assets. Legally authorized transfers are treated as transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Capital Assets: Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of $5,000 or more and expected useful lives in excess of two years. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not capitalized.

The City previously elected to use the "modified approach" as defined by GASB Statement No. 34 for infrastructure reporting. During the year the City elected to stop using the modified approach and fully implemented GASB Statement No. 34. See note disclosure #16.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated lives:

Major Assets	
Buildings	40-50 years
Plant, structure, and lines	10-50 years
Infrastructure	10-50 years
Equipment and vehicles	3-20 years

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Long-Term Obligations: Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Encumbrances: Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary control. Encumbrances outstanding at year-end, if any, are reported as reservations of fund balance for subsequent year expenditures. When expenditures are incurred in subsequent years relating to amounts previously encumbered, such amounts are, if material, appropriated in the year expended.

Use of Estimates: The preparation of financial statements in conformity with modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and disclosures at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS:

At March 31, 2026, the carrying amount of the City's demand deposits in financial institutions was $19,435,967. The bank balances of demand deposits were fully covered with a combination of FDIC and pledged collateral held in the name of the City. All deposits were held by a qualified depository.

At March 31, 2026, the City's investments consisted of the following:

	Carrying Amount	Fair Value	Investment Rating
Money Market	$ 10,861,538	$ 10,861,538	NA

2. DEPOSITS AND INVESTMENTS (Continued):

Interest Rate Risk:

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal policy for interest rate risk. However, the City does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio on an ongoing basis for changes in effective yield amounts. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

Custodial Credit Risk:

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk of investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize demand deposits with securities held by the financial institution's agent and in the City's name.

At March 31, 2026, the City had the following investments and maturities:

		Investment maturities (in years)		
	Value	Less than one	1-5	> 5
Investment type, Money Market	$ 10,861,538	$ 10,861,538	$ -	$ -

Credit Risk:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer.

Missouri State Statutes authorize the City, with certain restrictions, to deposit funds in open accounts, time deposits, and certificates of deposit. Statutes also require that collateral pledged have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by statutes and approved by the State. The City may purchase any investments allowed by the State Treasurer. These include (a) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (b) repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

2. DEPOSITS AND INVESTMENTS (Continued):

The City's general credit risk policy is to apply the prudent person rule: Investments shall be made exercising judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

At March 31, 2026, the carrying value of deposits and investments are summarized as follows:

Investments,		
Money Market	$	10,861,538
Certificates of deposit		981,643
Cash on hand		450
Deposits		14,277,940
		15,260,033
Total	$	26,121,571

At March 31, 2026, the City's restricted cash was $15,229 for municipal court and $502,083 for debt service.

Deposits and investments of the City are reflected in the government-wide financial statements as follows:

	Government-wide Statement of Net Position	Fiduciary Statement of Net Position
Pooled cash and cash equivalents	$ 23,480,673	$ 2,123,586
Restricted cash and investments	517,312	-
Total	$ 23,997,985	$ 2,123,586

3. CAPITAL ASSETS:

Capital asset activity for the year ended March 31, 2026, consisted of the following:

	Restated Balance 4/1/2025	Additions	Retirements	Balance 3/31/2026
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 2,269,373	$ 225,033	$ -	$ 2,494,406
Construction in progress	12,235,182	508,650	4,907,086	7,836,746
Total capital assets not being depreciated	14,504,555	733,683	4,907,086	10,331,152
Capital assets being depreciated:				
Buildings	3,435,362	-	17,326	3,418,036
Infrastructure	120,095,290	2,025,419	-	122,120,709
Machinery and equipment	4,152,385	894,705	21,293	5,025,797
Improvements	4,482,768	3,514,827	1,406	7,996,189
Total capital assets being depreciated	132,165,805	6,434,951	40,025	138,560,731
Less: Accumulated depreciation				
Buildings	1,735,047	149,666	13,832	1,870,881
Infrastructure	106,808,353	1,241,419	-	108,049,772
Machinery and equipment	2,743,869	405,529	21,293	3,128,105
Improvements	2,418,131	568,206	1,406	2,984,931
Total accumulated depreciation	113,705,400	2,364,820	36,531	116,033,689
Total capital assets being depreciated, net	18,460,405	4,070,131	3,494	22,527,042
Total governmental activities capital assets, net	$ 32,964,960	$ 4,803,814	$ 4,910,580	$ 32,858,194
Right to use leases being amortized				
Improvements	$ 2,027,119	$ -	$ -	$ 2,027,119
Less: Accumulated amortization				
Improvements	259,021	135,141	-	394,162
Total right to use leases being amortized, net	$ 1,768,098	$ (135,141)	$ -	$ 1,632,957

Depreciation expense was charged to the function/programs of the primary government as follows:

Governmental activities:	
General government	$ 82,908
Public safety	271,242
Public works	1,640,604
Parks and recreation	505,207
Total depreciation and amortization expense, governmental	$ 2,499,961

3. CAPITAL ASSETS (Continued):

Capital asset activity for the year ended March 31, 2026, consisted of the following (Continued):

	Adjusted Balance 4/1/2025	Additions	Retirements	Balance 3/31/2026
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 496,474	$ -	$ -	$ 496,474
Construction in progress	1,057,402	4,137,451	28,566	5,166,287
Total capital assets not being depreciated	1,553,876	4,137,451	28,566	5,662,761
Capital assets being depreciated:				
Buildings	6,670,891	-	-	6,670,891
Distribution system	110,330,599	612,071	2,972	110,939,698
Machinery and equipment	1,552,149	73,581	15,206	1,610,524
Total capital assets being depreciated	118,553,639	685,652	18,178	119,221,113
Less: Accumulated depreciation:				
Buildings	1,258,109	135,710	-	1,393,819
Distribution system	92,524,878	531,883	2,972	93,053,789
Machinery and equipment	815,104	97,279	7,354	905,029
Total accumulated depreciation	94,598,091	764,872	10,326	95,352,637
Total capital assets being depreciated, net	23,955,548	(79,220)	7,852	23,868,476
Total business-type activities capital assets, net	$ 25,509,424	$ 4,058,231	$ 36,418	$ 29,531,237

Depreciation expense was charged to the function/programs of the primary government as follows:

Business-type activities:	
Water	$ 358,450
Sewer	406,422
Total depreciation expense, business	$ 764,872

4. PENSION PLAN:

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

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

	2025 Valuation
Benefit Multiplier	1.5%
Final Average Salary	3 years
Member Contributions	0%

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

Employees covered by benefit terms: At June 30, 2025, the following number of employees by category were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	30
Inactive employees entitled to but not yet receiving benefits	23
Active employees	55
	108

4. PENSION PLAN (Continued):

Contributions: The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 8.8% General and 7.7% Police of annual covered payroll.

For the year ended March 31, 2026, the City made contributions of $386,132.

5. LONG-TERM DEBT:

Changes in long-term debt of the City for the year ended March 31, 2026, consisted of the following:

Governmental Activities

	Balance April 1, 2025	Additions	Retirements	Balance March 31, 2026	Amounts Due Within One Year
General Obligation Bonds	$ 23,405,000	$ -	$ 1,745,000	$ 21,660,000	1,850,000
Bond Premiums	1,498,731	-	96,692	1,402,039	96,692
Certificates of Participation	186,000	-	35,000	151,000	35,000
Leases	1,830,000	-	110,000	1,720,000	115,000
Purchase agreements	1,116,696	-	221,482	895,214	226,906
Total long-term Debt	$ 28,036,427	$ -	$ 2,208,174	$ 25,828,253	$ 2,323,598

Business-Type Activities

	Balance April 1, 2025	Additions	Retirements	Balance March 31, 2026	Amounts Due Within One Year
Certificates of Participation	$ 7,589,000	$ -	$ 1,180,000	$ 6,409,000	$ 280,000
Purchase agreements	4,860,000	-	235,000	4,625,000	250,000
Total long-term Debt	$ 12,449,000	$ -	$ 1,415,000	$ 11,034,000	$ 530,000

5. LONG-TERM DEBT (Continued):

Total City debt at March 31, 2026, consisted of the following:

General obligation bonds:	
$9,290,000, Series 2015, general obligation refunding and improvement bonds, issued for the refunding of Series 2005 general obligation bonds and street improvements, installments of $670,601 to $919,613 through March 1, 2029, interest at 2% to 2.75%	$ 2,575,000
$3,500,000, Series 2018, general obligation bonds, issued for construction of street improvements, due in annual installments of $133,874 to $253,766 through September 1, 2038, interest at 3% to 5%	2,485,000
$20,800,000, Series 2020, general obligation refunding bonds, issued for the construction of street improvements, due in annual installments of $1,175,250 to $1,479,000, through March 1, 2040, interest at 2% to 5%	16,600,000
Total general obligation bonds	21,660,000
Governmental certificates of participation,	
$371,000, Series 2018, certificates of participation, for sidewalk projects due in annual installments of $7,461 to $42,430 through March 31, 2030 interest at 2% to 4%	151,000
Governmental financed purchase leases:	
$413,000, lease purchase of park improvements, due in annual installments of $41,532, through April 1, 2029, interest at 2.93% to 3.96%	115,214
$1,093,000, lease purchase of park improvements, due in annual installments of $4,459 to $203,300, through May 13, 2030, interest at 1.65%	780,000
Total governmental financed purchase leases	895,214
Governmental lease obligation,	
$1,990,000, lease of park improvements, due in annual installments of $137,701 to $180,400, through May 1, 2037, interest at 4%	1,720,000
Governmental bond premium	1,402,039
Total governmental activities	$ 25,828,253

5. LONG-TERM DEBT (Continued):

Business-type activities certificates of participation:

$6,989,000, Series 2018, certificates of participation, for water and sewer improvements due in annual installments of $129,037 to $1,076,322 through March 31, 2034 interest at 2% to 4%	$ 6,409,000
Business-type activities financed purchase leases,	
$4,900,000, lease purchase of water system improvements, due in annual installments of $241,774 to $499,600, through September 1, 2038, interest at 5.5%	4,625,000
Total business-type activities	$ 11,034,000

Aggregate annual principal and interest payments applicable to business-type long-term debt are:

Years ending March 31,	Principal	Interest	Certificates of Participation
2027	$ 280,000	$ 201,958	$ 481,958
2028	799,000	176,573	975,573
2029	820,000	152,288	972,288
2030	845,000	122,138	967,138
2031	875,000	96,113	971,113
2032 - 2034	2,790,000	135,656	2,925,656
	$ 6,409,000	$ 884,726	$ 7,293,726

Years ending March 31,	Principal	Interest	Financed Purchase Leases
2027	$ 250,000	$ 254,375	$ 504,375
2028	265,000	233,338	498,338
2029	280,000	218,350	498,350
2030	295,000	202,538	497,538
2031	310,000	168,300	478,300
2032 - 2036	1,845,000	644,188	2,489,188
2037 - 2039	1,380,000	116,600	1,496,600
	$ 4,625,000	$ 1,837,689	$ 6,462,689

5. LONG-TERM DEBT (Continued):

Aggregate annual principal and interest payments applicable to governmental long-term debt are:

Years ending March 31,	Principal	Interest	General Obligation Bonds
2027	$ 1,850,000	$ 631,481	$ 2,481,481
2028	1,970,000	560,831	2,530,831
2029	2,080,000	485,181	2,565,181
2030	1,260,000	408,019	1,668,019
2031	1,305,000	405,019	1,710,019
2032 - 2036	5,875,000	1,118,956	6,993,956
2037 - 2040	7,320,000	306,650	7,626,650
	$ 21,660,000	$ 3,916,137	$ 25,576,137

Years ending March 31,	Principal	Interest	Financed Purchase Leases
2027	$ 226,906	$ 12,870	$ 239,776
2028	233,379	9,735	243,114
2029	234,929	6,518	241,447
2030	200,000	3,300	203,300
	$ 895,214	$ 32,423	$ 927,637

Years ending March 31,	Principal	Interest	Certificates of Participation
2027	$ 35,000	$ 4,005	$ 39,005
2028	36,000	2,940	38,940
2029	40,000	1,800	41,800
2030	40,000	600	40,600
	$ 151,000	$ 9,345	$ 160,345

Years ending March 31,	Principal	Interest	Lease Obligations
2027	$ 115,000	$ 66,500	$ 181,500
2028	120,000	61,800	181,800
2029	125,000	56,900	181,900
2030	130,000	51,800	181,800
2031	135,000	41,000	176,000
2032 - 2036	750,000	146,000	896,000
2037 - 2038	345,000	13,900	358,900
	$ 1,720,000	$ 437,900	$ 2,157,900

5. LONG-TERM DEBT (Continued):

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

At March 31, 2026, the City’s general obligation debt limit was $61,003,424 and the legal debt margin was $43,683,407.

6. LEGAL MATTERS:

There are a number of claims or lawsuits to which the City is, or may be, a party as a result of certain law enforcement activities, injuries and various other matters and complaints arising in the ordinary course of activities. The City's management and legal counsel believe that the potential claims against the City not covered by insurance, if any, resulting from such matters, are estimated in the subsequent disclosure note 14.

7. TAX REVENUES:

The tax revenues, including interest and penalties collected thereon, for the year ended March 31, 2026, are as follows:

Type	General Fund	Special Revenue Funds	Debt Service Fund
Property	$ 1,513,854	$ -	$ 127,718
Franchise	902,304	36,910	-
City sales	2,016,867	-	1,891,269
Use tax	-	1,676,630	-
Capital improvement sales	-	876,208	-
Transportation sales	-	879,518	-
PILOT	304,337	-	-
	$ 4,737,362	$ 3,469,266	$ 2,018,987

7. TAX REVENUES (Continued):

The assessed valuation of the tangible property for the purpose of local taxation as of September 2025, was as follows:

Real estate	$ 250,694,042
Personal property	46,482,371
TIF	7,840,710
	$ 305,017,123

The tax levy per $100 of assessed valuation of tangible real and personal property for the calendar year 2026 was as follows:

General Fund	$ 0.4521
Debt Service Fund	0.0500
	$ 0.5021

Property taxes may attach as an enforceable lien on property as of January 1. Taxes are levied no later than November 1 and are due and payable at that time. All unpaid taxes levied by November 1 become delinquent January 31 of the following year.

8. RISK MANAGEMENT:

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation, and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and no significant losses in the past three fiscal years.

9. DEFERRED COMPENSATION PLAN:

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional.

Employees may contribute up to 25% of their annual base salary to a maximum limit of $24,500 per year. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. Investments are managed by the plan’s trustee, and the choice of the investment option(s) is made by the participants.

The City does not contribute for either full-time or part-time employees participating in the plan.

10. INTERFUND BALANCES/TRANSFERS:

Transfers during the year ended March 31, 2026, were as follows:

	Transfers In	Transfers Out
General Fund	$ 5,894,614	$ 2,878,336
Special Revenue Funds:		
Use Tax	-	1,676,053
Transportation Sales Tax	-	406,981
Capital Improvement Sales Tax	-	1,014,630
Shoppes TIF	301,255	-
Police Training	-	1,656
DWI and Inmate Security	-	14,673
Debt Service Fund	700,000	250,956
Capital Projects Funds:		
Wireless Capital Improvement	12,500	4,030
Park Construction	52,000	16,946
Stormwater Projects	-	1,635
Sidewalk and Trail Construction	1,312,000	62,269
Building Improvement	140,440	
Highway Construction		107,761
Proprietary Funds:		
Water	293,234	1,432,424
Sewer	148,113	527,080
Combined	-	458,726
	$ 8,854,156	$ 8,854,156

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

11. WATER AND SEWER SERVICE CONTRACTS:

On October 16, 2025, the City entered into a contract with the City of Kansas City to purchase water through the year 2050. The contract provides the City the right to an increased water supply of 3.6 million gallons per day.

12. NET POSITION:

Net position is comprised of three categories: Net investment in capital assets; restricted; and unrestricted. The first category reflects the portion of net position which is associated with non-liquid capital assets, less the outstanding debt (net) related to these capital assets. The related debt (net) is the debt less the outstanding liquid assets and any associated unamortized costs. Restricted net position is restricted assets (usually cash) that must be spent for specific purposes. Net position, which is neither restricted, nor related to capital assets, is reported as unrestricted net position.

The City issued debt to finance the construction of infrastructure.

	Governmental Activities	Water Fund	Sewer Fund
Capital assets, net of depreciation	$ 32,858,194	$ 14,605,380	$ 14,925,857
Leased capital asset, net of amortization	1,632,957	-	-
Total debt	(25,828,253)	(4,625,000)	(6,409,000)
Debt related to assets not fully owned by City:			
2018 GO Bonds I-35	2,485,000	-	-
2020 GO Bonds I-35	16,600,000	-	-
	19,085,000	-	-
Unspent bond proceeds	4,247,526	31,005	-
Debt related to I-35 owned by City	(4,251,098)	-	-
Net investment in capital assets	$ 27,744,326	$ 10,011,385	$ 8,516,857

13. DEVELOPER OBLIGATIONS:

The City has entered into an agreement with a developer for the implementation of the Shoppes at Kearney Tax Increment Financing Plan. During the current year there were $0 in certified costs. Current year payments were $965,913. The City has recorded a $585,003 liability on its Statement of Net Position under “development obligation” related to the agreement.

The development obligations will be paid from the annual PILOTS (payments in lieu of taxes) and 50% of the annual EATS (economic activity taxes) generated in the district.

14. EVALUATION OF SUBSEQUENT EVENTS:

The City evaluated its March 31, 2026 financial statements for subsequent events through September 11, 2026, the date the financial statements were available to be issued. One case going through the legal system has been settled with payments of approximately $500,000.

15. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue during the year ended March 31, 2026, consisted of the following:

	General Fund	Other Governmental Funds	Water Fund
Federal:			
Department of Treasury,			
ARPA Recovery Funds	$ -	$ -	$ 170,326
Department of Transportation:			
Hazardous Moving Violation	29,024	-	-
Traffic Safety Information Systems	-	13,451	-
Strategic Highway Safety Plan	-	10,000	-
National Park Service,			
Outdoor Recreation	-	44,539	-
Department of Justice,			
Supporting Small Agencies	36,000	-	-
State,			
Department of Revenue:			
Motor Vehicle Sales Tax	-	119,225	-
Motor Vehicle Fuel Tax	-	452,918	-
Motor Vehicle Fees	-	46,778	-
Fire	-	-	
County,			
PILOTs and EATS	-	722,736	
Local:			
Road District Reimbursements	-	594,232	-
Police Reimbursements	66,288	-	-
	$ 131,312	$ 2,003,879	$ 170,326

16. CHANGE IN ACCOUNTING ESTIMATE:

The City changed from using the modified approach to record infrastructure assets to traditional depreciation under GASB Statement No. 34. This change in estimate was done retrospectively to beginning net position represented in the following table:

	Water	Sewer	Governmental
Net position as originally reported March 31, 2025	$ 9,922,229	$ 5,116,803	$ 16,372,594
Change in accounting estimate	3,007,443	3,623,085	5,380,317
Net position as restated March 31, 2025	$ 12,929,672	$ 8,739,888	$ 21,752,911

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
GENERAL
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 4,610,500	$ 4,610,500	$ 4,433,025	$ (177,475)
Licenses and permits	106,400	106,400	184,109	77,709
Intergovernmental	322,790	322,790	131,312	(191,478)
Charges for services	1,330,990	1,330,990	1,188,651	(142,339)
Fees and fines	105,800	105,800	177,042	71,242
Investment earnings	91,200	91,200	204,400	113,200
Payments in lieu of tax	327,796	304,337	304,337	-
Donations	4,000	4,000	3,710	(290)
Other	41,700	41,700	42,430	730
	6,941,176	6,917,717	6,669,016	(248,701)
EXPENDITURES				
Current:				
General government	2,056,410	3,056,410	1,997,026	1,059,384
Municipal court	122,980	122,980	113,074	9,906
Public safety	3,438,895	3,438,895	3,142,464	296,431
Public works	760,700	760,700	736,657	24,043
Parks and recreation	740,540	740,550	676,175	64,375
Solid waste	1,065,000	1,065,000	961,081	103,919
Community and economic development	521,190	521,190	422,426	98,764
Capital outlay	1,020,930	1,295,930	1,018,526	277,404
Debt service:				
Principal	200,482	200,482	200,482	-
Interest and other charges	26,296	26,296	26,514	(218)
	9,953,423	11,228,433	9,294,425	1,934,008
Revenues under expenditures	(3,012,247)	(4,310,716)	(2,625,409)	1,685,307
OTHER FINANCING SOURCES (USES)				
Leases	17,400	17,400	17,400	-
Proceeds from sale of capital assets	-	-	12,500	12,500
Transfers in	5,059,908	5,894,982	5,894,614	(368)
Transfers out	(2,903,613)	(2,909,239)	(2,878,336)	30,903
	2,173,695	3,003,143	3,046,178	43,035
Net change in fund balances	$ (838,552)	$ (1,307,573)	420,769	$ 1,728,342
Fund balances - beginning			4,681,006	
Fund balances - ending			$ 5,101,775	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
USE TAX
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 1,447,800	$ 1,447,800	$ 1,676,630	$ 228,830
Investment earnings	20,000	20,000	23,548	3,548
	1,467,800	1,467,800	1,700,178	232,378
EXPENDITURES				
Debt service:				
Principal	110,000	110,000	110,000	-
Interest and other charges	76,000	76,000	71,000	5,000
	186,000	186,000	181,000	5,000
Revenues over expenditures	1,281,800	1,281,800	1,519,178	237,378
OTHER FINANCING USES				
Transfers out	(1,790,522)	(1,676,420)	(1,676,053)	367
Net change in fund balances	$ (508,722)	$ (394,620)	(156,875)	$ 237,745
Fund balances - beginning			539,050	
Fund balances - ending			$ 382,175	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
TRANSPORTATION SALES TAX
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 1,008,500	$ 1,008,500	$ 879,518	$ (128,982)
Intergovernmental	888,500	904,500	1,236,604	332,104
Investment earnings	35,000	35,000	51,575	16,575
Miscellaneous	-	-	348	348
	1,932,000	1,948,000	2,168,045	220,045
EXPENDITURES				
Current,				
Public works	1,026,160	1,041,160	794,937	246,223
Capital outlay	850,000	1,075,600	568,718	506,882
	1,876,160	2,116,760	1,363,655	753,105
Revenues over (under) expenditures	55,840	(168,760)	804,390	973,150
OTHER FINANCING USES				
Transfers out	(448,185)	(422,432)	(406,981)	15,451
	(448,185)	(422,432)	(406,981)	15,451
Net change in fund balances	$ (392,345)	$ (591,192)	397,409	$ 988,601
Fund balances - beginning			967,032	
Fund balances - ending			$ 1,364,441	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
HIGHWAY CONSTRUCTION
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 5,450,000	$ 5,450,000	$ -	$ (5,450,000)
Investment earnings	-	-	195,046	195,046
	5,450,000	5,450,000	195,046	(5,254,954)
EXPENDITURES				
Current,				
Capital outlay	9,503,445	9,505,445	154,086	9,351,359
Revenues over (under) expenditures	(4,053,445)	(4,055,445)	40,960	4,096,405
OTHER FINANCING USES				
Transfers out	-	(107,761)	(107,761)	-
Net change in fund balances	$ (4,053,445)	$ (4,163,206)	(66,801)	$ 4,096,405
Fund balances - beginning			4,314,327	
Fund balances - ending			$ 4,247,526	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
DEBT SERVICE
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 2,152,000	$ 2,152,000	$ 2,018,987	$ (133,013)
Investment earnings	20,000	20,000	216,323	196,323
	2,172,000	2,172,000	2,235,310	63,310
EXPENDITURES				
Debt service:				
Principal	1,745,000	1,745,000	1,745,000	-
Interest and other charges	715,707	715,707	700,000	15,707
	2,460,707	2,460,707	2,445,000	15,707
Revenues under expenditures	(288,707)	(288,707)	(209,690)	79,017
OTHER FINANCING SOURCES (USES)				
Transfers in	700,000	700,000	700,000	-
Transfers out	(228,060)	(250,956)	(250,956)	-
	471,940	449,044	449,044	-
Net change in fund balances	$ 183,233	$ 160,337	239,354	$ 79,017
Fund balances - beginning			4,100,629	
Fund balances - ending			$ 4,339,983	

CITY OF KEARNEY, MISSOURI
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
MARCH 31, 2026

	DWI & Inmate Security	Police Training	Capital Improvement Sales Tax	Park Construction	Storm Water Projects	Sidewalk and Trail Construction	Building Improvement	K9	Wireless Capital Improvements	Shoppes TIF	Total Governmental Funds
ASSETS											
Pooled cash and investments	$ 20,536	$ 8,427	$ 40,056	$ 498,060	$ 97,277	$ 1,966,208	$ 129,766	$ 10,754	$ 9,146	$ 48,250	$ 2,828,480
FUND BALANCES											
Restricted:											
Police and court	20,536	8,427	-	-	-	-	-	10,754	-	-	39,717
Capital projects	-	-	40,056	498,060	97,277	1,966,208	129,766	-	-	48,250	2,779,617
Assigned to,											
Capital projects	-	-	-	-	-	-	-	-	9,146	-	9,146
Total fund balances	$ 20,536	$ 8,427	$ 40,056	$ 498,060	$ 97,277	$ 1,966,208	$ 129,766	$ 10,754	$ 9,146	$ 48,250	$ 2,828,480
Total liabilities and fund balances	$ 20,536	$ 8,427	$ 40,056	$ 498,060	$ 97,277	$ 1,966,208	$ 129,766	$ 10,754	$ 9,146	$ 48,250	$ 2,828,480

CITY OF KEARNEY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2026

	DWI & Inmate Security	Police Training	Capital Improvement Sales Tax	Park Construction	Storm Water Projects	Sidewalk and Trail Construction	Building Improvement	K9	Wireless Capital Improvements	Shoppes TIF	Total Governmental Funds
REVENUES:											
Taxes	$ -	$ -	$ 876,208	$ -	$ -	$ -	$ -	$ -	$ 36,910	$ -	$ 913,118
Intergovernmental	-	-	-	44,539	-	-	-	-	-	722,736	767,275
Fees and fines	3,900	3,999	-	-	-	-	-	-	-	-	7,899
Payments in lieu of tax	-	-	-	-	-	-	-	-	-	-	-
Investment earnings	552	631	9,009	23,259	-	-	-	458	1,576	5,290	40,775
Donations	-	-	-	-	-	36,116	-	1,480	-	-	37,596
Total revenues	4,452	4,630	885,217	67,798	-	36,116	-	1,938	38,486	728,026	1,766,663
EXPENDITURES:											
Current:											
Community and economic development	-	-	-	-	-	-	-	-	-	1,026,832	1,026,832
Capital outlay	-	-	-	283,421	6,477	351,592	10,674	-	-	-	652,164
Debt service:											
Principal	-	-	-	-	-	-	-	-	56,000	-	56,000
Interest and other charges	-	-	-	-	-	-	-	-	1,136	-	1,136
Total expenditures	-	-	-	283,421	6,477	351,592	10,674	-	57,136	1,026,832	1,736,132
Excess (deficiency) of revenues over expenditures	4,452	4,630	885,217	(215,623)	(6,477)	(315,476)	(10,674)	1,938	(18,650)	(298,806)	30,531
OTHER FINANCING SOURCES (USES):											
Transfers in	-	-	-	52,000	-	1,312,000	140,440	-	12,500	301,255	1,818,195
Transfers out	(14,673)	(1,656)	(1,014,630)	(16,946)	(1,635)	(62,269)	-	-	(4,030)	-	(1,115,839)
Total other financing sources (uses)	(14,673)	(1,656)	(1,014,630)	35,054	(1,635)	1,249,731	140,440	-	8,470	301,255	702,356
Net change in fund balances	(10,221)	2,974	(129,413)	(180,569)	(8,112)	934,255	129,766	1,938	(10,180)	2,449	732,887
Fund balances - beginning	30,757	5,453	169,469	678,629	105,389	1,031,953	-	8,816	19,326	45,801	2,095,593
Fund balances - ending	$ 20,536	$ 8,427	$ 40,056	$ 498,060	$ 97,277	$ 1,966,208	$ 129,766	$ 10,754	$ 9,146	$ 48,250	$ 2,828,480

CITY OF KEARNEY, MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS - CUSTODIAL FUNDS
MARCH 31, 2026

	West Side CID	Shoppes CID	Gateway West CID	Kearney Road District	Total Custodial Funds
ASSETS,					
Pooled cash and investments	$ 199,006	$ 1,601,939	$ 49,155	$ 273,486	$ 2,123,586
LIABILITIES,					
Due to other governments	$ 199,006	$ 1,601,939	$ 49,155	$ 273,486	$ 2,123,586
NET POSITION	$ -	$ -	$ -	$ -	$ -

CITY OF KEARNEY, MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS - CUSTODIAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2026

	West Side CID	Shoppes CID	Gateway West CID	Kearney Road District	Total Custodial Funds
ADDITIONS:					
Taxes	$ 88,268	$ 494,200	$ 49,155	$ 244,188	$ 875,811
Interest income	5,813	55,122	-	8,103	69,038
Total additions	94,081	549,322	49,155	252,291	944,849
DEDUCTIONS:					
Payments to City of Kearney	94,081	6,629	49,155	252,291	402,156
Payments to other governments	-	534,589	-	-	534,589
Administrative expense	-	8,104	-	-	8,104
Total deductions	94,081	549,322	49,155	252,291	944,849
Net change in fiduciary net position	-	-	-	-	-
Net position - beginning	-	-	-	-	-
Net position - ending	$ -	$ -	$ -	$ -	$ -

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
DWI & INMATE SECURITY
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fees and fines	$ 3,050	$ 3,050	$ 3,900	$ 850
Investment earnings	-	-	552	552
	3,050	3,050	4,452	1,402
OTHER FINANCING USES				
Transfers out	(14,320)	(14,674)	(14,673)	1
Net change in fund balances	$ (11,270)	$ (11,624)	(10,221)	$ 1,403
Fund balances - beginning			30,757	
Fund balances - ending			$ 20,536	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
POLICE TRAINING
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fees and fines	$ 1,300	$ 1,300	$ 3,999	$ 2,699
Investment earnings	160	160	631	471
	1,460	1,460	4,630	3,170
OTHER FINANCING USES				
Transfers out	(1,550)	(1,656)	(1,656)	-
Net change in fund balances	$ (90)	$ (196)	2,974	$ 3,170
Fund balances - beginning			5,453	
Fund balances - ending			$ 8,427	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
CAPITAL IMPROVEMENT SALES TAX
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 1,008,500	$ 1,008,500	$ 876,208	$ (132,292)
Investment earnings	-	-	9,009	9,009
	1,008,500	1,008,500	885,217	(123,283)
OTHER FINANCING USES				
Transfers out	(896,658)	(1,030,081)	(1,014,630)	15,451
Net change in fund balances	$ 111,842	$ (21,581)	(129,413)	$ (107,832)
Fund balances - beginning			169,469	
Fund balances - ending			$ 40,056	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
PARK CONSTRUCTION
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 500,000	$ 500,000	$ 44,539	$ (455,461)
Investment earnings	10,500	10,500	23,259	12,759
	510,500	510,500	67,798	(442,702)
EXPENDITURES				
Capital outlay	1,138,260	1,222,260	283,421	938,839
Revenues under expenditures	(627,760)	(711,760)	(215,623)	496,137
OTHER FINANCING SOURCES (USES)				
Transfers in	52,000	52,000	52,000	-
Transfers out	-	(16,946)	(16,946)	-
Total other financing sources and uses	52,000	35,054	35,054	-
Net change in fund balances	$ (575,760)	$ (676,706)	(180,569)	$ 496,137
Fund balances - beginning			678,629	
Fund balances - ending			$ 498,060	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
STORM WATER PROJECTS
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 200,000	$ 200,000	$ -	$ (200,000)
EXPENDITURES				
Capital outlay	295,000	300,000	6,477	293,523
Revenues under expenditures	(95,000)	(100,000)	(6,477)	93,523
OTHER FINANCING USES				
Transfers out	-	(1,635)	(1,635)	-
Net change in fund balances	$ (95,000)	$ (101,635)	(8,112)	$ 93,523
Fund balances - beginning			105,389	
Fund balances - ending			$ 97,277	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
SIDEWALK AND TRAIL CONSTRUCTION
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 2,255,000	$ 2,255,000	$ -	$ (2,255,000)
Donations	-	-	36,116	36,116
	2,255,000	2,255,000	36,116	(2,218,884)
EXPENDITURES				
Capital outlay	4,546,627	4,526,627	351,592	4,175,035
Revenues under expenditures	(2,291,627)	(2,271,627)	(315,476)	1,956,151
OTHER FINANCING SOURCES (USES)				
Transfers in	1,312,000	1,312,000	1,312,000	-
Transfers out	-	(62,269)	(62,269)	-
Total other financing sources and uses	1,312,000	1,249,731	1,249,731	-
Net change in fund balances	$ (979,627)	$ (1,021,896)	934,255	$ 1,956,151
Fund balances - beginning			1,031,953	
Fund balances - ending			$ 1,966,208	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
BUILDING IMPROVEMENT
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital outlay	2,500,000	2,500,000	10,674	2,489,326
OTHER FINANCING USES				
Proceeds from long-term debt	2,500,000	2,500,000	-	(2,500,000)
Transfers in	-	140,440	140,440	-
Total other financing sources and (uses)	2,500,000	2,640,440	140,440	(2,500,000)
Net change in fund balances	-	140,440	129,766	(10,674)
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ 140,440	$ 129,766	$ (10,674)

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
K9
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	$ -	$ -	$ 458	$ 458
Donations	-	-	1,480	1,480
Net change in fund balances	$ -	$ -	1,938	$ 1,938
Fund balances - beginning			8,816	
Fund balances - ending			$ 10,754	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
WIRELESS CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 27,700	$ 27,700	$ 36,910	$ 9,210
Investment earnings	4,250	4,250	1,576	(2,674)
	31,950	31,950	38,486	6,536
EXPENDITURES				
Debt service:				
Principal	56,000	56,000	56,000	-
Interest and other charges	1,136	1,136	1,136	-
	57,136	57,136	57,136	-
Revenues under expenditures	(25,186)	(25,186)	(18,650)	6,536
OTHER FINANCING SOURCES (USES)				
Transfers in	12,500	12,500	12,500	-
Transfers out	(3,350)	(4,030)	(4,030)	-
Total other financing sources (uses)	9,150	8,470	8,470	-
Net change in fund balances	$ (16,036)	$ (16,716)	(10,180)	$ 6,536
Fund balances - beginning			19,326	
Fund balances - ending			$ 9,146	

CITY OF KEARNEY, MISSOURI
BUDGETARY COMPARISON SCHEDULE -- MODIFIED CASH BASIS
SHOPPES TIF
FOR THE YEAR ENDED MARCH 31, 2026

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 887,720	$ 1,017,720	$ 722,736	$ (294,984)
Investment earnings	-	-	5,290	5,290
	887,720	1,017,720	728,026	(289,694)
EXPENDITURES				
Current,				
Economic development	1,250,780	1,380,780	1,026,832	353,948
Revenues under expenditures	(363,060)	(363,060)	(298,806)	64,254
OTHER FINANCING SOURCES				
Transfers in	363,060	363,060	301,255	(61,805)
Net change in fund balances	$ -	$ -	2,449	$ 2,449
Fund balances - beginning			45,801	
Fund balances - ending			$ 48,250	