

LOWRY CITY REGULAR BOARD OF ALDERMEN MEETING

**Tentative Agenda
Tuesday, October 21, 2025 6:00 pm
Lowry City Hall Board Room**

- 1. Call to order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
 - A. East Ward Alderman Jackie Cutler
 - B. East Ward Alderman Charles Cone
 - C. West Ward Alderman Shirley Edmunds
 - D. West Ward Alderman Sean Langston
 - E. Mayor Patricia Landes
- 4. Minutes Approval**
 - A. Regular session minutes from September 16, 2025
- 5. Approve bills list:**
- 6. Financial reports:**
 - A. Reports for month ending September 30, 2025
- 7. Old or unfinished business-**
- 8. New business-**
 - A. Final distribution of funds from reserve account for Clyde Keith Trust- *Lowry City Perpetual Care Cemetery Fund received \$10,050.50*
 - B. Mobile home stored at 3rd and Dixon-(*Ordinance Violation letter sent 10/15/25. Was told it will be moved ten days from 10/15/25. City police have been in contact with owner of trailer.*)
- 9. Citizen input-comments or questions:**
(*Please state name for the minutes of the meeting and limit comments to three minutes.*)
- 10. Department reports**
 - A. **Police Department**-by *Police Chief Charles Hodges*
 - B. **Fire Department Report** by *Fire Chief Justin Norris*
 - C. **Public Works Department Report** by *Public Works Supervisor Josh Muller*
- 11. Mayor's Notes:**
- 12. Adjournment of regular open session:**

On October 17, 2025 a copy of this notice was posted on the city's public board by the city clerk pursuant to RSMo. 610.02. A copy was also emailed to the St. Clair County Courier by Lowry City Clerk John Farrell.

In compliance with the American Disabilities Act, persons needing special accommodations to attend please contact city hall at least 48 hours in advance of the meeting and communicate your needs.

Copies of related reports, minutes or bill/ordinances may be obtained by contacting city hall prior to 3p.m. the day of the meeting. All other records may be obtained during regular business hours.

LOWRY CITY BOARD OF ALDERMEN
REGULAR COUNCIL MEETING
Tuesday, September 16, 2025 6:00 pm
Draft Minutes

Call to Order and Pledge of Allegiance:

Mayor Patricia Landes called the regular session of the Lowry City Board of Aldermen to order at 6 p.m. in the council room at city hall. Board members attending included East Ward Aldermen Charles Cone and Jackie Cutler, West Ward Aldermen Sean Langston and Shirley Edmunds. City Clerk John Farrell, Fire Chief Justin Norris and Sean Langston Jr. were also in attendance. Notice of the meeting was given pursuant to RSMo. 610.020. The Pledge of Allegiance was led by Landes.

Approval of Minutes:

The board reviewed the tax levy hearing minutes from August 19, 2025. Langston moved and Cutler seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the regular session minutes from August 19, 2025. Langston moved and Cone seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the closed session minutes from August 19, 2025. Langston moved and Edmunds seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills was presented for approval. The board briefly discussed a \$2,312 invoice from Wommack Monument for damage to a stone at the cemetery. Cone moved and Cutler seconded the motion to approve the bills presented. The motion passed unanimously.

Financial reports:

Financial reports for the month ending August 31, 2025 were presented and reviewed. Cone questioned why Certificates of Deposits from a donation from Clyde Keith does not show on the list of accounts. Farrell noted he did not know, but understood the interest is deposited every three months into another account. He stated he would look into the matter. Langston moved and Edmunds seconded to accept the financial reports. The motion carried by a unanimous vote.

Old or unfinished business: None

New business: None

Citizen input: None

Department and group reports/updates:

City Clerk Update: Farrell reported contact from the U.S. Government in reference to unused or undocumented ARPA funds issued to the city. Farrell explained it appears there were two ARPA payments that were made and not entered into the city's bank book that was kept manually for that account. The total was \$1,191.93 and was caught while completing an annual report of the funds to the government. The funds were paid back immediately by electronic payment and will be noted on the bills for September.

Farrell said the West Central Missouri Community Action Agency (WCCAC) mobile action center will be here in the parking lot at Lowry City Hall on October 7, 2025 from 8:30am to noon. October is the beginning month for enrollment into the energy assistance program also known as LIHEAP. A representative will be available to hand out and take applications, make copies and answer questions. WCCAC also has a skill up program that helps pay for schooling, gets people connected with job opportunities and resume building.

Lowry City Community Betterment Update: A report was received from Lowry City Community Betterment (LCCB) President Heather Knight. She reported the Music on Main Street event went well and said they could've had a better turnout with how hot it was during the day of the event.

Knight reported several upcoming events in Lowry City. Citywide yard sale day is set for Oct. 4th with fall cleanup day set for Oct. 11th. Trunk or Treat will be held on Halloween Oct. 31. The public is welcome to set up and give out candy. Last year there were over 300 trick or treaters. The group's annual community Christmas event is scheduled for Saturday, Dec. 6th.

Knight noted planning has also started for the Spring Fair 2026. She said the group voted to extend the event to Friday night and all-day Saturday with musical entertainment both nights and throughout the day Saturday.

Farrell discussed another opportunity for used playground equipment from the Corps of Engineers. He noted after the board discussed the matter last year, he was under the impression there is no interest in used equipment.

He said the information was passed to Knight to see if LCCB would be interested. Knight contacted the COE and wanted to verify the city's insurance policy that is in place would cover the putting this in the tire park. She also asked if there were costs associated with the installation if the city was willing to apply funds toward the project. Knight stated outside of those matters, the group would take care of taking the used equipment down, moving it and setting it up.

Farrell explained he sent an email to check on insurance if the board was interested. He noted a response mentioning adding worker's compensation for volunteers and there would be a cost associated if the equipment itself wanted to be insured. After a brief discussion on the matter, the board mutually agreed they were not interested in taking part in the project.

Police Department: Police Chief Charles Chief Hodges attended training last week and was absent from the meeting. No report was submitted.

Fire Department: Fire Chief Norris requested approval to place a bid for a brush truck on Purplewave.com, an auction website for used equipment. After discussion, Edmunds moved and Langston seconded the motion to approve Norris placing a bid up to \$15,000 for a truck. The motion passed unanimously.

Norris asked for approval to have the cascade air system serviced and tested. On a motion from Langston and a second from Edmunds the board unanimously agreed to spend up to \$1,300 to have the machine serviced.

The chief noted mechanical issues with the fleet and reported the department will participate in Fire Awareness Week with students at Lakeland on Oct. 10. There was a brief discussion concerning creating a tax-based fire district or increasing fire dues. No decision was made. Norris reported seven to eight members have joined the department in the last eight months.

He requested the city spraying weeds on Main Street on a regular basis noting issues with an abundance of debris when the department sprayed the area for the recent event.

Public Works: Wastewater Superintendent Josh Muller was absent from the meeting, but left a report for the board. His report stated City Worker Kenneth Walker has been keeping up with mowing the city properties.

He noted the damage discovered to the stone at the cemetery addressed in the bills. Muller estimated the damage was done in a previous year. His report stated the new mini

excavator was picked up from the dealer and is ready for operation. Muller stated check valves on both pumps at the south lift station have been installed and are currently operating. Muller noted he has been busy working with contractors installing the lines for fiber. He reported the white city truck was recently in the shop for new ball joints and tires.

Mayor's notes:

Mayor Landes had nothing to add.

Adjournment of regular open session:

Cutler moved to adjourn the regular meeting. Langston seconded and the motion passed unanimously.

{Seal}

Patricia Landes, Mayor

Attest:

John Farrell, City Clerk

12:56 PM

10/09/25

Accrual Basis

Lowry City Balance Sheet As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
01-1001 · Operating Checking	448,024.06
01-1002 · General Fund Savings	613.53
01-1003 · General Hawthorn Checking	1,125.35
02-1001 · Water & Sewer Checking	250,201.33
02-1002 · Water & Sewer Surplus Savings	6,560.93
02-1003 · Water & Sewer Revenue Savings	129,944.45
02-1004 · Water Meter CD	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00
03-1001 · Streets Checking	101,276.86
04-1001 · Fire Dept Checking	28,583.93
04-1002 · Fire Dept Savings	27,103.81
05-1001 · Police Dept Checking	3,375.58
05-1002 · Police L.E.T. Savings	3,107.70
06-1001 · Cemetery Checking	85,146.45
06-1002 · Cemetery Land Purchase Savings	9,706.21
06-1003 · Cemetery Savings	17,474.42
06-1004 · Cemetery Land Purchase CD1	6,404.00
06-1005 · Cemetery Land Purchase CD2	22,000.00
06-1006 · Cemetery Land Purchase CD3	3,000.00
06-1007 · LC Cemetery CD	25,000.00
06-1008 · Cemetery Trust Fund CD1	3,726.00
06-1009 · Cemetery Trust Fund CD2	5,000.00
06-1010 · Cemetery Trust Fund CD3	1,800.00
06-1011 · Cemetery Trust Fund CD4	5,029.00
06-1012 · Cemetery Trust Fund CD5	18,650.00
06-1013 · Cemetery Trust Fund CD6	11,000.00
06-1014 · Cemetery Trust Fund CD7	18,000.00
06-1015 · Cemetery CD 32784-Keith	174,551.99
06-1016 · Cemetery CD 32785 Keith	174,551.98
Total Checking/Savings	1,610,957.58
Accounts Receivable	
1201 · Accounts Receivable	32,111.49
Total Accounts Receivable	32,111.49
Other Current Assets	
Undeposited Funds	1,135.23
Total Other Current Assets	1,135.23
Total Current Assets	1,644,204.30
TOTAL ASSETS	1,644,204.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3002 · Accrued Payroll Taxes	
941 Tax Withholding	3,351.64
Aflac	108.96
Health/Disability Insurance	1,297.80
State Withholding	890.00
Total 3002 · Accrued Payroll Taxes	5,648.40
3004 · Sales Tax Payable	1,537.93
Total Other Current Liabilities	7,186.33
Total Current Liabilities	7,186.33
Total Liabilities	7,186.33

12:56 PM

10/09/25

Accrual Basis

Lowry City
Balance Sheet
As of September 30, 2025

	Sep 30, 25
Equity	
5001 · Fund Balances	
001-109 · General Funds	
01-5001 · General	887,066.79
03-5001 · Streets	-88,661.01
04-5001 · Fire Department	52,257.37
05-5001 · Police	-86,383.63
06-5001 · Cemetery	200,258.78
07-5001 · Hawthorn	278.79
Total 001-109 · General Funds	964,817.09
300-399 · Capital Projects Funds	
11-5001 · FY 22 Police Vehicle	40,000.00
Total 300-399 · Capital Projects Funds	40,000.00
600-799 · Enterprise and Utility Funds	
02-5001 · Water and Sewer	437,929.79
Total 600-799 · Enterprise and Utility Funds	437,929.79
Total 5001 · Fund Balances	1,442,746.88
zzzzzz0 · Retained Earnings	-71,040.04
zzzzzz1 · Opening Balance Equity	349,103.97
Net Income	-83,792.84
Total Equity	1,637,017.97
TOTAL LIABILITIES & EQUITY	1,644,204.30

Lowry City
Profit & Loss by Fund
September 2025

Ordinary Income/Expense	01 General	02 Water/Sewer	03 Streets	04 Fire	05 Police	06 Cemetery	07 Hawthorn	Unclassified	TOTAL
Income									
01-7008 · Gen Fuel (Dept Reim)	751.58								751.58
01-7015 · Gen Interest	197.88								197.88
01-7026 · Gen Rental Civic Center Bldg	150.00								150.00
01-7030 · Gen Tax-City Property	852.40								852.40
01-7032 · Gen Tax-Franchise	2,718.65								2,718.65
01-7033 · Gen Tax-Local Sales Tax	7,356.88								7,356.88
01-7034 · Gen Tax-Local Use	2,754.16								2,754.16
01-7036 · Gen Tax-Sales	7,357.00								7,357.00
01-7045 · Hawthorn checking deposit							725.54		725.54
02-7015 · WS Interest		116.55							116.55
02-7020 · WS Meter Deposits		-350.00							-350.00
02-7040 · WS Transfer of Funds		41,004.87							41,004.87
02-7044 · WS Water-Primacy Fee		78.59							78.59
02-7046 · WS Water-Sales		9,195.28							9,195.28
02-7047 · WS Sewer Sales		6,121.17							6,121.17
03-7035 · ST Tax-Motor Vehicle Fuel			2,461.27						2,461.27
03-7039 · ST Tax-Vehicle Sales			597.92						597.92
03-7042 · ST Vehicle Fee			220.85						220.85
04-7004 · FD Dues				343.75					343.75
04-7033 · FD Tax-Local Sales Tax				1,761.80					1,761.80
05-7005 · PD Fines					2,197.00				2,197.00
05-7006 · PD LET					36.00				36.00
06-7024 · Cem Plots, Digging						400.00			400.00
Total Income	22,138.55	56,166.46	3,280.04	2,105.55	2,233.00	400.00	725.54		87,049.14
Gross Profit	22,138.55	56,166.46	3,280.04	2,105.55	2,233.00	400.00	725.54		87,049.14

Lowry City
Profit & Loss by Fund
September 2025

	01 General	02 Water/Sewer	03 Streets	04 Fire	05 Police	06 Cemetery	07 Hawthorn	Unclassified	TOTAL
Expense									
01-9004 · Gen-Computer	190.00								190.00
01-9008 · Gen-Equip	37,275.00								37,275.00
01-9011 · Gen-Fuel	1,684.84								1,684.84
01-9013 · Gen-Insurance	217.00								217.00
01-9021 · Gen-Mayor-Council	300.00								300.00
01-9022 · Gen-Membership	70.00								70.00
01-9024 · Gen-Misc	3,806.73								3,806.73
01-9030 · Gen-Repairs & Maintenance	420.90								420.90
01-9032 · Gen-Supplies	42.09								42.09
01-9034 · Gen-Taxes-FICA	474.34	458.71	73.43		153.01	52.83			1,212.32
01-9037 · Gen-Transfer of Funds	3,729.87								3,729.87
01-9039 · Gen-Utilities-Phone elect trash	1,199.44								1,199.44
01-9040 · Gen-Utilities-Propane	770.73								770.73
01-9041 · Gen-Utilities-Street Lights	1,417.26								1,417.26
01-9043 · Gen-Wages	5,107.61								5,107.61
01-9045 · Hawthorne Debit Card Charges								1,012.29	1,012.29
02-9011 · WS-Fuel		329.10							329.10
02-9017 · WS-Lagoon Water Testing		490.00							490.00
02-9021 · WS-Locates		35.10							35.10
02-9028 · WS-Postage		400.00							400.00
02-9030 · WS-Repairs & Maintenance		463.85							463.85
02-9032 · WS-Supplies		1,658.28							1,658.28
02-9039 · WS-Utilities-Phone elec trash		1,363.31							1,363.31
02-9043 · WS-Wages	416.00	6,044.55							6,460.55
03-9011 · ST-Fuel			134.17						134.17
03-9030 · ST-Repairs & Maintenance			948.17						948.17
03-9032 · ST-Supplies			148.52						148.52
03-9043 · ST-Wages	677.32		960.94						1,638.26
04-9008 · FD-Equip				638.00	45.40				683.40
04-9011 · FD-Fuel				24.60					24.60
04-9028 · FD-Postage				427.00					427.00
04-9030 · FD-Repairs & Maintenance				166.50					166.50
04-9039 · FD-Utilities-Phone elect trash				39.64					39.64
05-9008 · PD-Equip					2,754.00				2,754.00
05-9011 · PD-Fuel					181.28				181.28
05-9043 · PD-Wages					2,000.00				2,000.00
06-9011 · Cem-Fuel						82.43			82.43
06-9030 · Cem-Repairs & Maintenance						3,468.86			3,468.86
06-9032 · Cem-Supplies						180.17			180.17
06-9043 · Cem-Wages						690.96			690.96
Total Expense	57,799.13	11,242.90	2,265.23	1,295.74	5,133.69	4,475.25		1,012.29	83,224.23
Net Ordinary Income	-35,660.58	44,923.56	1,014.81	809.81	-2,900.69	-4,075.25	725.54	-1,012.29	3,824.91
Net Income	-35,660.58	44,923.56	1,014.81	809.81	-2,900.69	-4,075.25	725.54	-1,012.29	3,824.91

1:03 PM

10/09/25

Accrual Basis

Lowry City

Profit & Loss Budget vs. Actual

July 2025 through June 2026

	Jul '25 - Jun ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-7007 · Gen Fireworks Fund Donati...	20.00	3,500.00	-3,480.00	0.6%
01-7008 · Gen Fuel (Dept Reim)	2,360.91	16,000.00	-13,639.09	14.8%
01-7011 · Gen Health Ins. Employee ...	0.00	9,640.80	-9,640.80	0.0%
01-7015 · Gen Interest	1,209.98	300.00	909.98	403.3%
01-7016 · Gen License-Building Permit	0.00	45.00	-45.00	0.0%
01-7017 · Gen License-Dog	0.00	10.00	-10.00	0.0%
01-7018 · Gen License-Business, Liq.	550.00	1,200.00	-650.00	45.8%
01-7022 · Gen Misc	3,567.86			
01-7023 · Gen Other Revenues	0.00	9,100.00	-9,100.00	0.0%
01-7026 · Gen Rental Civic Center Bldg	505.00	1,500.00	-995.00	33.7%
01-7030 · Gen Tax-City Property	1,691.51	52,000.00	-50,308.49	3.3%
01-7032 · Gen Tax-Franchise	7,425.36	41,000.00	-33,574.64	18.1%
01-7033 · Gen Tax-Local Sales Tax	21,180.49	150,000.00	-128,819.51	14.1%
01-7034 · Gen Tax-Local Use	8,704.13	30,000.00	-21,295.87	29.0%
01-7036 · Gen Tax-Sales	21,180.50			
01-7045 · Hawthorn checking deposit	2,916.38			
02-7015 · WS Interest	350.82	1,000.00	-649.18	35.1%
02-7020 · WS Meter Deposits	-300.00	1,000.00	-1,300.00	-30.0%
02-7025 · WS Pump Sales	0.00	500.00	-500.00	0.0%
02-7036 · WS Tax-Sales	0.00	2,000.00	-2,000.00	0.0%
02-7040 · WS Transfer of Funds	41,004.87			
02-7043 · WS Water-Late Charges	0.00	4,500.00	-4,500.00	0.0%
02-7044 · WS Water-Primacy Fee	236.31	1,000.00	-763.69	23.6%
02-7045 · WS-Water-Reconnect Fees	0.00	200.00	-200.00	0.0%
02-7046 · WS Water-Sales	26,768.42	120,000.00	-93,231.58	22.3%
02-7047 · WS Sewer Sales	17,810.92	80,000.00	-62,189.08	22.3%
03-7035 · ST Tax-Motor Vehicle Fuel	6,868.20	22,582.00	-15,713.80	30.4%
03-7039 · ST Tax-Vehicle Sales	1,702.98	6,500.00	-4,797.02	26.2%
03-7040 · ST Transfer of Funds	0.00	35,018.00	-35,018.00	0.0%
03-7042 · ST Vehicle Fee	637.27	3,000.00	-2,362.73	21.2%
04-7003 · FD Donations	200.00			
04-7004 · FD Dues	443.75	20,000.00	-19,556.25	2.2%
04-7005 · FD Fire Calls	0.00	2,000.00	-2,000.00	0.0%
04-7022 · FD Misc	135.50			
04-7033 · FD Tax-Local Sales Tax	5,088.62	18,500.00	-13,411.38	27.5%
05-7005 · PD Fines	5,075.50	1,000.00	4,075.50	507.6%
05-7006 · PD LET	72.00			
05-7040 · PD Transfer of Funds	0.00	47,100.00	-47,100.00	0.0%
06-7003 · Cem Donations	100.00			
06-7015 · Cem Interest	3,299.75	16,000.00	-12,700.25	20.6%
06-7024 · Cem Plots, Digging	1,000.00	5,000.00	-4,000.00	20.0%
Total Income	181,807.03	701,195.80	-519,388.77	25.9%
Gross Profit	181,807.03	701,195.80	-519,388.77	25.9%

Lowry City
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun ...	Budget	\$ Over Budget	% of Budget
Expense				
01-9001 · Gen-Ad	112.05	1,000.00	-887.95	11.2%
01-9002 · Gen-Audit	0.00	7,700.00	-7,700.00	0.0%
01-9004 · Gen-Computer	190.00	2,000.00	-1,810.00	9.5%
01-9007 · Gen-Election	0.00	1,300.00	-1,300.00	0.0%
01-9008 · Gen-Equip	37,275.00	4,500.00	32,775.00	828.3%
01-9010 · Gen-Fireworks	0.00	3,500.00	-3,500.00	0.0%
01-9011 · Gen-Fuel	3,179.79	16,000.00	-12,820.21	19.9%
01-9013 · Gen-Insurance	643.31	24,000.00	-23,356.69	2.7%
01-9014 · Gen-Insurance-Health	8,993.70	22,287.36	-13,293.66	40.4%
01-9016 · Gen-Insurance-Work Comp	408.00	3,000.00	-2,592.00	13.6%
01-9018 · Gen-Legal-Acct	157.50	500.00	-342.50	31.5%
01-9021 · Gen-Mayor-Council	950.00	4,100.00	-3,150.00	23.2%
01-9022 · Gen-Membership	70.00	5,000.00	-4,930.00	1.4%
01-9024 · Gen-Misc	9,375.09	2,000.00	7,375.09	468.8%
01-9027 · Gen-Petty Cash	0.00	150.00	-150.00	0.0%
01-9028 · Gen-Postage	74.00	400.00	-326.00	18.5%
01-9030 · Gen-Repairs & Maintenance	1,250.19	8,400.00	-7,149.81	14.9%
01-9032 · Gen-Supplies	1,772.93	4,000.00	-2,227.07	44.3%
01-9034 · Gen-Taxes-FICA	4,290.57	9,000.00	-4,709.43	47.7%
01-9035 · Gen-Taxes-Quarterly	0.00	5,000.00	-5,000.00	0.0%
01-9036 · Gen-Training-Meeting	0.00	1,000.00	-1,000.00	0.0%
01-9037 · Gen-Transfer of Funds	3,729.87	82,118.00	-78,388.13	4.5%
01-9039 · Gen-Utilities-Phone elect tr...	3,719.10	14,500.00	-10,780.90	25.6%
01-9040 · Gen-Utilities-Propane	770.73	6,000.00	-5,229.27	12.8%
01-9041 · Gen-Utilities-Street Lights	4,456.41	17,000.00	-12,543.59	26.2%
01-9043 · Gen-Wages	17,899.86	69,840.44	-51,940.58	25.6%
01-9045 · Hawthorne Debit Card Char...	2,698.73			
02-9001 · WS-Ad	0.00	200.00	-200.00	0.0%
02-9005 · WS-Annual Sewer Fee	238.45	250.00	-11.55	95.4%
02-9008 · WSS-Equip	84,624.66	8,000.00	76,624.66	1,057.8%
02-9011 · WS-Fuel	565.16	3,500.00	-2,934.84	16.1%
02-9013 · WS-Insurance	0.00	4,000.00	-4,000.00	0.0%
02-9016 · WS-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
02-9017 · WS-Lagoon Water Testing	1,990.00	2,000.00	-10.00	99.5%
02-9019 · WS-Loan-Principal	17,000.00	32,000.00	-15,000.00	53.1%
02-9020 · WS-Loan-Interest	1,706.25	4,582.50	-2,876.25	37.2%
02-9021 · WS-Locates	35.10	300.00	-264.90	11.7%
02-9023 · WS-Meter Deposit Refunds	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	0.00	500.00	-500.00	0.0%
02-9025 · WS-Obligated Savings	0.00	40,617.50	-40,617.50	0.0%
02-9026 · WS-Paying Agent Fees	647.66	1,400.00	-752.34	46.3%
02-9027 · WS-Petty Cash	0.00	100.00	-100.00	0.0%
02-9028 · WS-Postage	400.00	2,000.00	-1,600.00	20.0%
02-9029 · WS-Primacy Fees	0.00	2,000.00	-2,000.00	0.0%
02-9030 · WS-Repairs & Maintenance	1,043.09	6,000.00	-4,956.91	17.4%
02-9031 · WS-Rock	62.02			
02-9032 · WS-Supplies	2,654.57	7,000.00	-4,345.43	37.9%
02-9034 · WS-Taxes-FICA	0.00	5,000.00	-5,000.00	0.0%
02-9035 · WS-Taxes-Quarterly	0.00	2,500.00	-2,500.00	0.0%
02-9036 · WS-Training-Meeting	725.00	1,500.00	-775.00	48.3%
02-9039 · WS-Utilities-Phone elec trash	4,311.25	16,500.00	-12,188.75	26.1%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	19,091.14	65,000.00	-45,908.86	29.4%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%

Lowry City
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun ...	Budget	\$ Over Budget	% of Budget
03-9005 · ST-Culverts	0.00	650.00	-650.00	0.0%
03-9008 · ST-Equip	0.00	1,900.00	-1,900.00	0.0%
03-9011 · ST-Fuel	444.95	3,000.00	-2,555.05	14.8%
03-9013 · ST-Insurance	0.00	1,200.00	-1,200.00	0.0%
03-9016 · ST-Insurance-Work Comp	0.00	2,500.00	-2,500.00	0.0%
03-9026 · ST-Paving	0.00	15,000.00	-15,000.00	0.0%
03-9030 · ST-Repairs & Maintenance	1,531.91	4,800.00	-3,268.09	31.9%
03-9031 · ST-Rock	62.02	500.00	-437.98	12.4%
03-9032 · ST-Supplies	333.93	1,800.00	-1,466.07	18.6%
03-9034 · ST-Taxes-FICA	0.00	1,500.00	-1,500.00	0.0%
03-9043 · ST-Wages	7,737.21	33,500.00	-25,762.79	23.1%
04-9008 · FD-Equip	2,523.90	14,355.00	-11,831.10	17.6%
04-9011 · FD-Fuel	78.84	2,500.00	-2,421.16	3.2%
04-9014 · FD-Insurance - Aflac	0.00	1,400.00	-1,400.00	0.0%
04-9015 · FD-Insurance-Vehicle	0.00	6,515.00	-6,515.00	0.0%
04-9016 · FD-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
04-9022 · FD-Membership	0.00	181.00	-181.00	0.0%
04-9028 · FD-Postage	427.00	450.00	-23.00	94.9%
04-9030 · FD-Repairs & Maintenance	166.50	6,000.00	-5,833.50	2.8%
04-9032 · FD-Supplies	0.00	2,000.00	-2,000.00	0.0%
04-9036 · FD-Training-Meeting	0.00	1,800.00	-1,800.00	0.0%
04-9039 · FD-Utilities-Phone elect trash	119.65	1,300.00	-1,180.35	9.2%
04-9040 · FD-Utilities-Propane	0.00	1,000.00	-1,000.00	0.0%
05-9008 · PD-Equip	3,308.00	2,500.00	808.00	132.3%
05-9011 · PD-Fuel	348.82	1,200.00	-851.18	29.1%
05-9013 · PD-Insurance	0.00	2,500.00	-2,500.00	0.0%
05-9016 · PD-Insurance-Work Comp	0.00	1,400.00	-1,400.00	0.0%
05-9018 · PD-Legal-Acct	0.00	3,200.00	-3,200.00	0.0%
05-9027 · PD-Petty Cash	0.00	100.00	-100.00	0.0%
05-9030 · PD-Repairs & Maintenance	449.43	2,000.00	-1,550.57	22.5%
05-9032 · PD-Supplies	0.00	700.00	-700.00	0.0%
05-9034 · PD-PD-Taxes-FICA	0.00	2,500.00	-2,500.00	0.0%
05-9043 · PD-Wages	7,598.75	32,000.00	-24,401.25	23.7%
06-9001 · Cem-Ad	20.50			
06-9008 · Cem-Equip	1,267.98	9,850.00	-8,582.02	12.9%
06-9011 · Cem-Fuel	134.38	750.00	-615.62	17.9%
06-9013 · Cem-Insurance	0.00	200.00	-200.00	0.0%
06-9016 · Cem-Insurance-Work Comp	0.00	500.00	-500.00	0.0%
06-9027 · Cem-Petty Cash	0.00	200.00	-200.00	0.0%
06-9030 · Cem-Repairs & Maintenance	5,483.54	1,800.00	3,683.54	304.6%
06-9032 · Cem-Supplies	874.64	400.00	474.64	218.7%
06-9034 · Cem-Taxes-FICA	0.00	3,200.00	-3,200.00	0.0%
06-9043 · Cem-Wages	3,933.88	7,000.00	-3,066.12	56.2%
Total Expense	273,957.01	704,096.80	-430,139.79	38.9%
Net Ordinary Income	-92,149.98	-2,901.00	-89,248.98	3,176.5%
Net Income	-92,149.98	-2,901.00	-89,248.98	3,176.5%