

Lowry City Board of Aldermen
Public Hearing regarding increasing Water and Sewer Rates
Tuesday, October 20, 2026 at 5:45 p.m.

A proposal to increase the water and sewer rates has been prepared by city staff by direction of the board.

Residential

Minimum Charge (2,000-Gallons or Less)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Tax	\$ 0.43	\$ 0.56
Sewer	\$ 16.02	\$ 21.07
DNR Fee	<u>\$ 0.27</u>	<u>\$ 0.27</u>
Total Monthly Minimum:	\$ 38.08	\$ 50.00

Usage over 2,000 gallons \$ 2.80 / 1,000 gallons \$ 3.47 / 1,000 gallons

Business

	<u>Current Rate</u>	<u>Proposed Rate</u>
Water	\$ 21.36	\$ 28.10
Tax	\$ 1.84	\$ 1.96
Sewer	\$ 16.02	\$ 21.07
DNR Fee	<u>\$ 0.27</u>	<u>\$ 0.27</u>
Total Monthly Minimum:	\$ 39.49	\$ 51.40

Water customers without sewer (Chester Line Included)

	<u>Current Rate</u>	<u>Proposed Rate</u>
Water	\$ 21.36	\$ 28.10
Tax	\$ 0.52	\$ 0.56
DNR Fee	<u>\$ 0.27</u>	<u>\$ 0.27</u>
Total Monthly Minimum:	\$ 22.06	\$ 28.93

Bill 2026-04, an ordinance establishing water and sewer rates is on the agenda for the regular meeting following this public hearing.

LOWRY CITY BOARD OF ALDERMEN
REGULAR MONTHLY MEETING
Tentative Agenda for Tuesday, October 20, 2026
at 6:00 pm in the board room at Lowry City Hall

1. **Call to order**
2. **Pledge of Allegiance**
3. **Roll of attendance**
 - A. *East Ward Alderman Cecil Shehorn*
 - B. *East Ward Alderman Charles Cone*
 - C. *West Ward Alderman Clark Patterson*
 - D. *West Ward Alderman Sean Langston*
 - E. *Mayor Greg BeVelle*
4. **Minutes Approval**
 - A. Regular session minutes from September 15, 2026
 - B. Closed session minutes from September 15, 2026
5. **Approve bills list-**
 - A. List of bills from September 15, 2026 through October 20, 2026 for approval.
6. **Financial reports:**
 - A. Reports for month ending September 15, 2026
Total income is at 18.6 percent and total expenses at 17.1 percent of budgeted amount for fiscal year ending June 30, 2027.
7. **Old or unfinished business-**
 - A. Update on audit of the city's financials- *by City Clerk John Farrell -Bids were solicited from Decker & Pace for audit of city financials. The last audit was completed in 2024 for FY 2021. The firm suggested audit for FY 2025 and FY 2026 and submitted bid at a cost of \$7,500 for each year.*
 - B. Bill 2026-04 Water Rate Increase-Water and Sewer Rate Ordinance for the City of Lowry City, Missouri
8. **New business-**
 - A. Julia Damer- Reimbursement for alleged damage to plumbing fixtures from sediment in city water following a leak and flushing of city lines
9. **Public input-comments or questions:**

(Please state name for the minutes of the meeting and limit comments to three minutes.)

 - A. **Trunk or Treat-** *Truman Lake Manor and the Lowry City Community Betterment will host Trunk or Treat on Saturday,*

LOWRY CITY BOARD OF ALDERMEN
REGULAR MONTHLY MEETING
Tentative Agenda for Tuesday, October 20, 2026
at 6:00 pm in the board room at Lowry City Hall

October 31, 2026 from 4:30-7:30 p.m. in the Truman Lake Manor parking lot at 600 E. 7th Street. The public is invited to attend for hot dogs and trick and treats. Different groups are welcome to join in passing out treats from their trunks. Those interested in setting up a trunk or treat table are urged to contact Amy Dwyer, 417-644-2248.

10. **Department reports**
 - A. **City Hall-** by City Clerk John Farrell
 - B. **Police Department-** by Police Chief Michael Dawes
 - C. **Fire Department Report** by Fire Chief Justin Norris
 - D. **Public Works Department Report** by Water/Sewer Superintendent Deryk Meyer
11. **Mayor's Notes:**
12. **Adjournment of regular open session:**

On October 16, 2026 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 15, 2026 6:00 pm
Draft Minutes

Call to Order and Pledge of Allegiance:

Mayor Greg BeVelle 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 Cecil Shehorn and West Ward Aldermen Sean Langston and Clark Patterson. City Clerk John Farrell and Water/Sewer Superintendent Deryk Meyer were in attendance along with a few people from the community. Notice of the meeting was given pursuant to RSMo. 610.020.

The Pledge of Allegiance was led by BeVelle.

Approval of Minutes:

The board reviewed the minutes from the tax levy hearing on August 18, 2026. Cone moved and Shehorn seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the regular session minutes from August 18, 2026. Langston moved and Patterson seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the closed session minutes from August 18, 2026. Shehorn moved and Langston seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills from August 18, 2026 through September 15, 2026 was presented for approval. Langston moved and Shehorn seconded the motion to approve the bills presented. The motion passed unanimously.

Financial reports:

Financial reports for the month ending August 31, 2026 were presented and reviewed. The mayor noted total income is at 12.6 percent and total expenses at 13.6 percent of budgeted amount for fiscal year ending June 30, 2027.

The mayor noted the city clerk renewed a 12-month CD valued at \$18,000 at St. Clair County State Bank. Rate was 3.75%. Bank agreed to new rate of 4%.

The reports were unanimously approved on a motion from Langston and a second from Cone.

Old or unfinished business:

Update on advertising for audit of the city's financials-Farrell noted contact was made with DSWA (the auditor who previously completed the city's audit) and the response was the company is not taking on new customers. Farrell explained contact was made with a company from Clinton who also stated the same thing. The clerk noted he will continue the search and contact other cities in the area for recommendations.

Water rate increase-BeVelle stated city staff prepared a proposed water rate and ordinance for review and the board needs to schedule a public hearing prior to next month's meeting to discuss increase of minimum charge from \$38.08 to \$50. On a

motion from Langston and a second from Shehorn the board unanimously agreed to hold a public hearing prior to the October 20, 2026 meeting at 5:45 p.m.

New business:

Mediacom- The mayor announced Mediacom TV service will no longer be available in the city limits beginning Oct. 1, 2026

Cemetery plot (Marley McLarren)- The mayor explained McLarren stated he was promised a cemetery plot for dirt given to the cemetery. The promise came from Clyde Keith, who has passed several years ago. There was discussion; however, no action was taken.

Painting lines on Third Street near Main Street on Landmark side- Alderman Patterson requested the matter on the agenda. The board discussed; however, no action was taken.

Public input-comments or questions: John Welch and Jackie Cuttler both voiced parking concerns with the corner Third Street near Main Street.

Department and group reports/updates:

City Hall: Farrell said he had nothing to report.

Police Department: Police Chief Michael Dawes had planned on being in attendance, however he was called out for service.

Fire Department: Fire Chief Justin Norris was not in attendance and no report was submitted.

Public Works: Water Sewer Superintendent Deryk Meyer reported he has passed his water distribution certification test. He noted a mechanical issue with one of the city trucks that was repaired. Meyer stated he has completed mapping the city's water and sewer lines in the computer. He noted he is researching companies that clean and inspect the inside of the water tower and will have additional information in the future.

Mayor's notes: BeVelle thanked city crews for moving the stage and getting it in place for the Lowry City Community Betterment's Music on Main Street on September 12. He also thanked the organization for hosting the event.

Adjourn to closed session – Langston moved and Shehorn seconded to adjourn the regular meeting and move to closed session for a staff review of Water/Sewer Superintendent Deryk Meyer pursuant to 610.021.13 Individually identifiable personnel records, performance ratings or records pertaining to employees or applicants for employment.

A roll call vote was taken with Shehorn, Cone, Patterson and Langston all voting in favor.

Re-convene to open session:

Adjournment of regular open session:

Langston moved and Patterson seconded to adjourn the regular meeting and the vote was unanimous and the meeting adjourned.

{Seal}

Greg BeVelle, Mayor

Attest:

John Farrell, City Clerk

LOWRY CITY BOARD OF ALDERMEN
Closed Session
Tuesday, September 15, 2026
Draft Minutes

Call to order

On Tuesday, September 15, 2026 the Lowry City Board of Aldermen held a closed session meeting following the regular meeting. The closed session was held for a staff review of Water/Sewer Superintendent Deryk Meyer pursuant to 610.021.13 Individually identifiable personnel records, performance ratings or records pertaining to employees or applicants for employment.

Notice of the meeting was given by posting the notice on the bulletin board located at city hall and it was sent by email to the St. Clair County Courier.

Mayor Greg BeVelle called the meeting to order. Board members attending included East Ward Aldermen Charles Cone and Cecil Shehorn, West Ward Aldermen Sean Langston and Clark Patterson. City Clerk John Farrell was requested to stay in the closed meeting.

Deryk Meyer wage increase

On a motion from Langston and a second from Shehorn, the board unanimously agreed to increase Water/Sewer Superintendent Deryk Meyer's wage from \$20 to \$22 per hour.

Adjournment

Langston moved and Patterson seconded to adjourn the closed session and enter open session. A roll call vote was taken with Shehorn, Cone, Patterson and Langston all voting in favor.

{Seal}

Attest:

Greg BeVelle, Mayor

John Farrell, City Clerk

Bills

October 20, 2026

Signed By:

Council Member:	Sean Langston	Council Member:	Clark Patterson
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Council Member:	Charles Cone	Council Member:	Cecil Shehorn
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Attest:

Mayor:	Greg BeVelle	Clerk:	John Farrell
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Date:
10/20/2026

{Seal}

Lowry City Balance Sheet

As of September 30, 2026

	Jul 31, 26	Aug 31, 26	Sep 30, 26
ASSETS			
Current Assets			
Checking/Savings			
01-1001 · Operating Checking	543,902.76	537,691.75	540,798.02
01-1002 · General Fund Savings	615.98	615.98	615.98
01-1003 · General Hawthorn Checking	899.14	1,376.11	1,144.33
02-1001 · Water & Sewer Checking	192,122.90	202,430.04	213,248.01
02-1002 · Water & Sewer Surplus Savings	6,587.20	6,587.20	6,587.20
02-1003 · Water & Sewer Revenue Savings	130,465.01	130,465.01	130,465.01
02-1004 · Water Meter CD	10,000.00	10,000.00	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00	20,000.00	20,000.00
03-1001 · Streets Checking	116,002.44	115,094.25	120,545.77
04-1001 · Fire Dept Checking	16,444.48	15,062.30	16,794.85
04-1002 · Fire Dept Savings	29,193.86	29,193.86	29,193.86
05-1001 · Police Dept Checking	2,727.21	3,373.76	3,435.48
05-1002 · Police L.E.T. Savings	3,120.16	3,120.16	3,120.16
06-1001 · Cemetery Checking	96,636.06	96,479.95	95,723.65
06-1002 · Cemetery Land Purchase Savings	10,045.26	10,045.26	10,045.26
06-1003 · Cemetery Savings	17,739.43	17,739.43	17,739.43
06-1004 · Cemetery Land Purchase CD1	6,404.00	6,404.00	6,404.00
06-1005 · Cemetery Land Purchase CD2	22,000.00	22,000.00	22,000.00
06-1006 · Cemetery Land Purchase CD3	3,000.00	3,000.00	3,000.00
06-1007 · LC Cemetery CD	25,000.00	25,000.00	25,000.00
06-1008 · Cemetery Trust Fund CD1	3,726.00	3,726.00	3,726.00
06-1009 · Cemetery Trust Fund CD2	5,000.00	5,000.00	5,000.00
06-1010 · Cemetery Trust Fund CD3	1,800.00	1,800.00	1,800.00
06-1011 · Cemetery Trust Fund CD4	5,029.00	5,029.00	5,029.00
06-1012 · Cemetery Trust Fund CD5	18,650.00	18,650.00	18,650.00
06-1013 · Cemetery Trust Fund CD6	11,000.00	11,000.00	11,000.00
06-1014 · Cemetery Trust Fund CD7	18,000.00	18,000.00	18,000.00
06-1015 · Cemetery CD 32784-Keith	174,551.99	174,551.99	174,551.99
06-1016 · Cemetery CD 32785 Keith	174,551.98	174,551.98	174,551.98
Total Checking/Savings	1,665,214.86	1,667,988.03	1,688,169.98
Accounts Receivable			
1201 · Accounts Receivable	35,658.02	35,041.88	36,901.77
Total Accounts Receivable	35,658.02	35,041.88	36,901.77
Other Current Assets			
Undeposited Funds	469.39	401.64	621.89
Total Other Current Assets	469.39	401.64	621.89
Total Current Assets	1,701,342.27	1,703,431.55	1,725,693.64
TOTAL ASSETS	1,701,342.27	1,703,431.55	1,725,693.64

Lowry City
Balance Sheet

As of September 30, 2026

	Jul 31, 26	Aug 31, 26	Sep 30, 26
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
3002 · Accrued Payroll Taxes	5,347.50	4,234.90	3,558.92
941 Tax Withholding	494.40	494.40	494.40
Health/Disability Insurance	532.00	948.00	1,326.00
State Withholding			
Total 3002 · Accrued Payroll Taxes	6,373.90	5,677.30	5,379.32
3004 · Sales Tax Payable	1,275.67	1,468.43	1,650.21
Total Other Current Liabilities	7,649.57	7,145.73	7,029.53
Total Current Liabilities	7,649.57	7,145.73	7,029.53
Total Liabilities	7,649.57	7,145.73	7,029.53
Equity			
5001 · Fund Balances			
001-109 · General Funds			
01-5001 · General	998,999.24	998,999.24	998,999.24
03-5001 · Streets	-96,341.69	-96,341.69	-96,341.69
04-5001 · Fire Department	44,417.17	44,417.17	44,417.17
05-5001 · Police	-130,522.59	-130,522.59	-130,522.59
06-5001 · Cemetery	182,567.01	182,567.01	182,567.01
07-5001 · Hawthorn	4,275.48	4,275.48	4,275.48
Total 001-109 · General Funds	1,003,394.62	1,003,394.62	1,003,394.62
300-399 · Capital Projects Funds			
11-5001 · FY 22 Police Vehicle	40,000.00	40,000.00	40,000.00
Total 300-399 · Capital Projects Funds	40,000.00	40,000.00	40,000.00
600-799 · Enterprise and Utility Funds			
02-5001 · Water and Sewer	241,543.90	241,543.90	241,543.90
Total 600-799 · Enterprise and Utility Funds	241,543.90	241,543.90	241,543.90
Total 5001 · Fund Balances	1,284,938.52	1,284,938.52	1,284,938.52
zzzzzz0 · Retained Earnings	81,744.36	81,744.36	81,744.36
zzzzzz1 · Opening Balance Equity	349,103.97	349,103.97	349,103.97
Net Income	-22,094.15	-19,501.03	2,877.26
Total Equity	1,693,692.70	1,696,285.82	1,718,664.11
TOTAL LIABILITIES & EQUITY	1,701,342.27	1,703,431.55	1,725,693.64

Lowry City
Profit & Loss by Fund
September 2026

	01 General	02 Water/Se...	03 Streets	04 Fire	05 Police	06 Cemetery	Unclassified	TOTAL
Ordinary Income/Expense								
Income								
01-7001 · Gen Audit	25.00							25.00
01-7008 · Gen Fuel (Dept Reim)	895.49							895.49
01-7014 · Gen Insurance	64.00							64.00
01-7015 · Gen Interest	180.48							180.48
01-7018 · Gen License-Business...	50.00							50.00
01-7026 · Gen Rental Civic Cent...	675.00							675.00
01-7030 · Gen Tax-City Property	1,392.92							1,392.92
01-7032 · Gen Tax-Franchise	7,237.67							7,237.67
01-7033 · Gen Tax-Local Sales T...	7,992.22							7,992.22
01-7034 · Gen Tax-Local Use	2,963.84							2,963.84
01-7035 · Gen Tax-Motor Vehicl...	7,992.23							7,992.23
02-7015 · WS Interest		112.77						112.77
02-7020 · WS Meter Deposits		-100.00						-100.00
02-7023 · WS Other Revenues		530.00						530.00
02-7025 · WS Pump Sales		73.75						73.75
02-7044 · WS Water-Privacy Fee		77.51						77.51
02-7046 · WS Water-Sales		9,004.74						9,004.74
02-7047 · WS Sewer Sales		5,939.93						5,939.93
03-7035 · ST Tax-Motor Vehicle ...			4,741.48					4,741.48
03-7039 · ST Tax-Vehicle Sales			1,375.42					1,375.42
03-7042 · ST Vehicle Fee			475.36					475.36
04-7004 · FD Dues				175.00				175.00
04-7033 · FD Tax-Local Sales Tax				1,918.47				1,918.47
05-7005 · PD Fines					618.00			618.00
05-7006 · PD LET					12.00			12.00
Total Income	29,468.85	15,638.70	6,592.26	2,093.47	630.00			54,423.28
Gross Profit	29,468.85	15,638.70	6,592.26	2,093.47	630.00			54,423.28

Lowry City

Profit & Loss by Fund

September 2026

Expense	01 General	02 Water/Se...	03 Streets	04 Fire	05 Police	06 Cemetery	Unclassified	TOTAL
01-9001 · Gen-Ad	257.13							257.13
01-9007 · Gen-Election	636.39							636.39
01-9011 · Gen-Fuel	1,939.26							1,939.26
01-9013 · Gen-Insurance								
01-9014 · Gen-Insurance-Health	1,924.60			144.48				1,924.60
01-9021 · Gen-Mayor-Council	300.00							300.00
01-9030 · Gen-Repairs & Mainte...	888.46							888.46
01-9032 · Gen-Supplies	280.27							280.27
01-9034 · Gen-Taxes-FICA	486.54							486.54
01-9039 · Gen-Utilities-Phone el...	2,646.90	505.59	80.05		106.23	29.05		2,646.90
01-9043 · Gen-Wages	6,100.96							6,100.96
01-9045 · Hawthorne Debit Card ...							231.78	231.78
02-9011 · WS-Fuel		234.88						234.88
02-9017 · WS-Lagoon Water Tes...		232.00						232.00
02-9022 · WS-Membership	56.00							56.00
02-9028 · WS-Postage		400.00						400.00
02-9030 · WS-Repairs & Mainten...		608.62						608.62
02-9039 · WS-Utilities-Phone ele...		1,446.87						1,446.87
02-9043 · WS-Wages		6,608.62						6,608.62
03-9011 · ST-Fuel			264.38					264.38
03-9030 · ST-Repairs & Mainten...			592.79					592.79
03-9031 · ST-Rock			111.41					111.41
03-9032 · ST-Supplies			172.16					172.16
03-9043 · ST-Wages	259.28		1,046.38					1,305.66
04-9011 · FD-Fuel				107.71				107.71
04-9030 · FD-Repairs & Mainten...				99.97				99.97
04-9039 · FD-Utilities-Phone ele...				153.24				153.24
05-9011 · PD-Fuel					162.28			162.28
05-9032 · PD-Supplies					406.00			406.00
05-9043 · PD-Wages					1,388.75			1,388.75
06-9011 · Cem-Fuel						126.24		126.24
06-9030 · Cem-Repairs & Mainte...						560.06		560.06
06-9032 · Cem-Supplies						70.00		70.00
06-9043 · Cem-Wages						379.66		379.66
Total Expense	15,775.79	10,036.58	2,267.17	505.40	2,063.26	1,165.01	231.78	32,044.99
Net Ordinary Income	13,693.06	5,602.12	4,325.09	1,588.07	-1,433.26	-1,165.01	-231.78	22,378.29
Net Income	13,693.06	5,602.12	4,325.09	1,588.07	-1,433.26	-1,165.01	-231.78	22,378.29

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

	Jul - Sep 26	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01-7001 · Gen Audit	25.00	0.00	25.00	100.0%
01-7007 · Gen Fireworks Fund Don...	100.00	0.00	100.00	100.0%
01-7008 · Gen Fuel (Dept Reim)	3,274.94	8,950.00	-5,675.06	36.6%
01-7014 · Gen Insurance	64.00	0.00	64.00	100.0%
01-7015 · Gen Interest	1,016.12	4,000.00	-2,983.88	25.4%
01-7016 · Gen License-Building Per...	15.00	45.00	-30.00	33.3%
01-7017 · Gen License-Dog	0.00	10.00	-10.00	0.0%
01-7018 · Gen License-Business, Liq.	325.00	1,200.00	-875.00	27.1%
01-7023 · Gen Other Revenues	15.00	0.00	15.00	100.0%
01-7026 · Gen Rental Civic Center ...	750.00	2,500.00	-1,750.00	30.0%
01-7030 · Gen Tax-City Property	2,350.88	57,000.00	-54,649.12	4.1%
01-7032 · Gen Tax-Franchise	12,316.94	41,000.00	-28,683.06	30.0%
01-7033 · Gen Tax-Local Sales Tax	23,029.30	150,000.00	-126,970.70	15.4%
01-7034 · Gen Tax-Local Use	9,115.60	33,000.00	-23,884.40	27.6%
01-7035 · Gen Tax-Motor Vehicle T...	8,026.93			
01-7041 · Gen Tran Funds to other ...	250.00			
01-7045 · Hawthorn checking deposit	0.00	2,916.38	-2,916.38	0.0%
01-7046 · Emp Portion Health Insur...	0.00	1,500.00	-1,500.00	0.0%
01-7778 · Vehicle Sales Tax	13,577.48			
02-7015 · WS Interest	337.19	1,988.44	-1,651.25	17.0%
02-7020 · WS Meter Deposits	800.00	700.00	100.00	114.3%
02-7023 · WS Other Revenues	530.00			
02-7025 · WS Pump Sales	191.00			
02-7027 · WS Rental-Tower Space	0.00	9,000.00	-9,000.00	0.0%
02-7036 · WS Tax-Sales	0.00	2,000.00	-2,000.00	0.0%
02-7040 · WS Transfer of Funds	0.00	41,004.87	-41,004.87	0.0%
02-7044 · WS Water-Primacy Fee	232.53	1,236.04	-1,003.51	18.8%
02-7045 · WS-Water-Reconnect Fe...	50.00	250.00	-200.00	20.0%
02-7046 · WS Water-Sales	26,662.91	126,747.06	-100,084.15	21.0%
02-7047 · WS Sewer Sales	17,317.66	87,794.90	-70,477.24	19.7%
03-7035 · ST Tax-Motor Vehicle Fuel	7,129.40	28,868.20	-21,738.80	24.7%
03-7039 · ST Tax-Vehicle Sales	1,973.11	7,202.98	-5,229.87	27.4%
03-7040 · ST Transfer of Funds	0.00	30,500.00	-30,500.00	0.0%
03-7042 · ST Vehicle Fee	686.65	3,137.27	-2,450.62	21.9%
04-7003 · FD Donations	0.00	200.00	-200.00	0.0%
04-7004 · FD Dues	350.00	20,943.75	-20,593.75	1.7%
04-7005 · FD Fire Calls	0.00	2,000.00	-2,000.00	0.0%
04-7015 · FD Interest	0.00	27.33	-27.33	0.0%
04-7022 · FD Misc	0.00	135.50	-135.50	0.0%
04-7033 · FD Tax-Local Sales Tax	5,356.99	23,088.62	-17,731.63	23.2%
05-7005 · PD Fines	2,032.50	18,075.50	-16,043.00	11.2%
05-7006 · PD LET	34.00	275.14	-241.14	12.4%
05-7040 · PD Transfer of Funds	0.00	35,000.00	-35,000.00	0.0%
06-7003 · Cem Donations	0.00	100.00	-100.00	0.0%
06-7015 · Cem Interest	3,466.94	18,327.16	-14,860.22	18.9%
06-7024 · Cem Plots, Digging	825.00	6,000.00	-5,175.00	13.8%
06-7028 · Cem Sale of Lots	400.00	650.00	-250.00	61.5%
Total Income	142,628.07	767,374.14	-624,746.07	18.6%
Gross Profit	142,628.07	767,374.14	-624,746.07	18.6%

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

	Jul - Sep 26	Budget	\$ Over Bud...	% of Budget
Expense				
01-9001 · Gen-Ad	257.13	400.00	-142.87	64.3%
01-9002 · Gen-Audit	0.00	8,000.00	-8,000.00	0.0%
01-9004 · Gen-Computer	0.00	2,000.00	-2,000.00	0.0%
01-9005 · Gen-Utilites Propane	0.00	6,000.00	-6,000.00	0.0%
01-9007 · Gen-Election	636.39	1,300.00	-663.61	49.0%
01-9008 · Gen-Equip	0.00	4,500.00	-4,500.00	0.0%
01-9010 · Gen-Fireworks	3,000.00	3,500.00	-500.00	85.7%
01-9011 · Gen-Fuel	4,275.91	15,000.00	-10,724.09	28.5%
01-9013 · Gen-Insurance	750.56	24,000.00	-23,249.44	3.1%
01-9014 · Gen-Insurance-Health	5,773.80	28,000.00	-22,226.20	20.6%
01-9016 · Gen-Insurance-Work Co...	0.00	3,000.00	-3,000.00	0.0%
01-9018 · Gen-Legal-Acct	450.00	1,000.00	-550.00	45.0%
01-9021 · Gen-Mayor-Council	1,050.00	4,100.00	-3,050.00	25.6%
01-9022 · Gen-Membership	202.99	5,000.00	-4,797.01	4.1%
01-9024 · Gen-Misc	0.50	0.00	0.50	100.0%
01-9027 · Gen-Petty Cash	0.00	150.00	-150.00	0.0%
01-9028 · Gen-Postage	160.00	150.00	10.00	106.7%
01-9030 · Gen-Repairs & Maintena...	1,095.18	5,505.16	-4,409.98	19.9%
01-9032 · Gen-Supplies	877.54	6,264.45	-5,386.91	14.0%
01-9034 · Gen-Taxes-FICA	4,433.16	9,000.00	-4,566.84	49.3%
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	0.00	65,500.00	-65,500.00	0.0%
01-9039 · Gen-Utilities-Phone elect ...	6,548.74	14,000.00	-7,451.26	46.8%
01-9040 · Gen-Utilities-Propane	0.00	6,000.00	-6,000.00	0.0%
01-9041 · Gen-Utilities-Street Lights	1,634.71	17,000.00	-15,365.29	9.6%
01-9043 · Gen-Wages	19,734.70	70,000.00	-50,265.30	28.2%
01-9045 · Hawthorne Debit Card C...	341.70	2,698.73	-2,357.03	12.7%
02-9001 · WS-Ad	0.00	200.00	-200.00	0.0%
02-9005 · WS-Annual Sewer Fee	238.45	488.45	-250.00	48.8%
02-9008 · WSS-Equip	0.00	92,624.66	-92,624.66	0.0%
02-9011 · WS-Fuel	628.53	3,565.16	-2,936.63	17.6%
02-9013 · WS-Insurance	0.00	4,500.00	-4,500.00	0.0%
02-9016 · WS-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
02-9017 · WS-Lagoon Water Testing	1,617.00	5,990.00	-4,373.00	27.0%
02-9019 · WS-Loan-Principal	0.00	51,000.00	-51,000.00	0.0%
02-9020 · WS-Loan-Interest	0.00	4,706.25	-4,706.25	0.0%
02-9021 · WS-Locates	25.65	335.10	-309.45	7.7%
02-9022 · WS-Membership	231.00	0.00	231.00	100.0%
02-9023 · WS-Meter Deposit Refun...	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	75.00	500.00	-425.00	15.0%
02-9025 · WS-Obligated Savings	0.00	8,050.00	-8,050.00	0.0%
02-9026 · WS-Paying Agent Fees	0.00	2,047.66	-2,047.66	0.0%
02-9028 · WS-Postage	400.00	2,200.00	-1,800.00	18.2%
02-9029 · WS-Primacy Fees	1,634.05	2,000.00	-365.95	81.7%
02-9030 · WS-Repairs & Maintenan...	21,543.96	7,043.09	14,500.87	305.9%
02-9031 · WS-Rock	0.00	62.02	-62.02	0.0%
02-9032 · WS-Supplies	286.85	9,654.57	-9,367.72	3.0%
02-9034 · WS-Taxes-FICA	0.00	6,306.78	-6,306.78	0.0%
02-9036 · WS-Training-Meeting	2,042.65	2,225.00	-182.35	91.8%
02-9039 · WS-Utilities-Phone elec t...	4,406.14	5,911.25	-1,505.11	74.5%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	23,297.92	90,082.13	-66,784.21	25.9%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%

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

	Jul - Sep 26	Budget	\$ Over Bud...	% of Budget
03-9005 · ST-Culverts	0.00	650.00	-650.00	0.0%
03-9008 · ST-Equip	0.00	1,000.00	-1,000.00	0.0%
03-9011 · ST-Fuel	791.49	2,944.95	-2,153.46	26.9%
03-9013 · ST-Insurance	0.00	2,400.00	-2,400.00	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	1,542.78	5,531.91	-3,989.13	27.9%
03-9031 · ST-Rock	223.16	562.02	-338.86	39.7%
03-9032 · ST-Supplies	319.53	2,133.93	-1,814.40	15.0%
03-9034 · ST-Taxes-FICA	0.00	1,710.60	-1,710.60	0.0%
03-9040 · ST-Utilities Propane	0.00	200.00	-200.00	0.0%
03-9043 · ST-Wages	6,370.54	34,674.54	-28,304.00	18.4%
04-9008 · FD-Equip	3,032.00	18,993.90	-15,961.90	16.0%
04-9011 · FD-Fuel	565.70	1,578.84	-1,013.14	35.8%
04-9013 · FD-Insurance	0.00	7,450.00	-7,450.00	0.0%
04-9016 · FD-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
04-9022 · FD-Membership	0.00	180.00	-180.00	0.0%
04-9028 · FD-Postage	0.00	977.00	-977.00	0.0%
04-9030 · FD-Repairs & Maintenance	381.97	7,166.50	-6,784.53	5.3%
04-9032 · FD-Supplies	0.00	800.00	-800.00	0.0%
04-9036 · FD-Training-Meeting	0.00	1,500.00	-1,500.00	0.0%
04-9039 · FD-Utilities-Phone elect tr...	401.04	1,419.65	-1,018.61	28.2%
04-9040 · FD-Utilities-Propane	0.00	750.00	-750.00	0.0%
05-9008 · PD-Equip	2,200.00	4,700.00	-2,500.00	46.8%
05-9011 · PD-Fuel	536.43	1,548.82	-1,012.39	34.6%
05-9013 · PD-Insurance	0.00	7,000.00	-7,000.00	0.0%
05-9016 · PD-Insurance-Work Comp	0.00	500.00	-500.00	0.0%
05-9018 · PD-Legal-Acct	0.00	2,000.00	-2,000.00	0.0%
05-9030 · PD-Repairs & Maintenance	0.00	1,449.43	-1,449.43	0.0%
05-9032 · PD-Supplies	406.00	500.00	-94.00	81.2%
05-9034 · PD-PD-Taxes-FICA	0.00	2,044.97	-2,044.97	0.0%
05-9043 · PD-Wages	4,638.75	39,123.75	-34,485.00	11.9%
06-9001 · Cem-Ad	0.00	120.50	-120.50	0.0%
06-9008 · Cem-Equip	0.00	10,367.98	-10,367.98	0.0%
06-9011 · Cem-Fuel	456.11	884.38	-428.27	51.6%
06-9013 · Cem-Insurance	0.00	100.00	-100.00	0.0%
06-9016 · Cem-Insurance-Work Co...	0.00	500.00	-500.00	0.0%
06-9024 · Cem-Misc	5,697.00			
06-9030 · Cem-Repairs & Maintena...	560.06	7,283.54	-6,723.48	7.7%
06-9032 · Cem-Supplies	70.00	1,274.64	-1,204.64	5.5%
06-9034 · Cem-Taxes-FICA	0.00	700.94	-700.94	0.0%
06-9043 · Cem-Wages	3,908.04	11,433.88	-7,525.84	34.2%
Total Expense	139,750.81	818,217.13	-678,466.32	17.1%
Net Ordinary Income	2,877.26	-50,842.99	53,720.25	-5.7%
Other Income/Expense				
Other Expense				
Fund Balance Transfer	0.00	-39,760.31	39,760.31	0.0%
Total Other Expense	0.00	-39,760.31	39,760.31	0.0%
Net Other Income	0.00	39,760.31	-39,760.31	0.0%
Net Income	2,877.26	-11,082.68	13,959.94	-26.0%

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10/05/26

Lowry City

Payroll Summary

September 2026

	Clark, Mike			Dawes, Michael			Farrell, John		
	Hours	Rate	Sep 26	Hours	Rate	Sep 26	Hours	Rate	Sep 26
Employee Wages, Taxes and Adjus...									
Gross Pay									
Cemetery-Wages		25.00	0.00			0.00			0.00
Financial Admin-Holiday...			0.00			0.00	8	21.00	168.00
Financial Admin-Sick Pay			0.00			0.00	12.5	21.00	262.50
Financial Admin-Vacation			0.00			0.00	18.25	21.00	383.25
Financial Admin-Wages			0.00			0.00	121.25	21.00	2,546.25
General PublicBldgs-Wa...		25.00	0.00			0.00			0.00
Highways & Streets-Holi...			0.00			0.00			0.00
Highways & Streets-Sick...			0.00			0.00			0.00
Highways & Streets-Vac...			0.00			0.00			0.00
Highways & Streets-Wa...		25.00	0.00			0.00			0.00
Police-Wages/Salary			0.00	27.75	25.00	693.75			0.00
Water Supply-Holiday Pay			0.00			0.00			0.00
Water Supply-Sick Pay			0.00			0.00			0.00
Water Supply-Vacation			0.00			0.00			0.00
Water Supply-Wages	64	25.00	1,600.00			0.00			0.00
Total Gross Pay	64		1,600.00	27.75		693.75	160		3,360.00
Deductions from Gross Pay									
Aflac - Pre Tax			0.00			0.00			0.00
Dental & Vision - Emplo...			0.00			0.00			0.00
The Health Plan - Emplo...			0.00			0.00			-247.20
Total Deductions from Gros...			0.00			0.00			-247.20
Adjusted Gross Pay	64		1,600.00	27.75		693.75	160		3,112.80
Taxes Withheld									
Federal Withholding			-23.00			-60.00			-236.00
Medicare Employee			-23.20			-10.05			-48.72
Social Security Employee			-99.20			-43.01			-208.32
MO - Withholding			0.00			0.00			-84.00
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			-145.40			-113.06			-577.04
Deductions from Net Pay									
Aflac - After Tax			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00
Net Pay	64		1,454.60	27.75		580.69	160		2,535.76
Employer Taxes and Contributions									
Medicare Company			23.20			10.05			48.72
Social Security Company			99.20			43.01			208.32
MO - Unemployment Company			0.00			0.00			0.00
Total Employer Taxes and Contribu...			122.40			53.06			257.04

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Lowry City

Payroll Summary

September 2026

	Meyer, Deryk L			Porter, Stephanie			Tucker, Becca D		
	Hours	Rate	Sep 26	Hours	Rate	Sep 26	Hours	Rate	Sep 26
Employee Wages, Taxes and Adjus...									
Gross Pay									
Cemetery-Wages		22.00	0.00			0.00			0.00
Financial Admin-Holiday...			0.00	8	18.52	148.16			0.00
Financial Admin-Sick Pay			0.00	10	18.52	185.20			0.00
Financial Admin-Vacation			0.00	24	18.52	444.48			0.00
Financial Admin-Wages			0.00	59	18.52	1,092.68			0.00
General PublicBldgs-Wa...		22.00	0.00			0.00			0.00
Highways & Streets-Holi...			0.00			0.00			0.00
Highways & Streets-Sick...			0.00			0.00			0.00
Highways & Streets-Vac...			0.00			0.00			0.00
Highways & Streets-Wa...		22.00	0.00			0.00			0.00
Police-Wages/Salary			0.00			0.00	34.75	20.00	695.00
Water Supply-Holiday Pay	8	20.00	160.00			0.00			0.00
Water Supply-Sick Pay	3.5	22.00	71.00			0.00			0.00
Water Supply-Vacation	6.75	22.00	148.50			0.00			0.00
Water Supply-Wages	148.5	22.00	3,129.00	59	18.52	1,092.68			0.00
Total Gross Pay	166.75		3,508.50	160		2,963.20	34.75		695.00
Deductions from Gross Pay									
Aflac - Pre Tax			0.00			0.00			0.00
Dental & Vision - Emplo...			0.00			0.00			0.00
The Health Plan - Emplo...			0.00			0.00			0.00
Total Deductions from Gros...			0.00			0.00			0.00
Adjusted Gross Pay	166.75		3,508.50	160		2,963.20	34.75		695.00
Taxes Withheld									
Federal Withholding			-254.00			-320.00			-43.00
Medicare Employee			-50.88			-42.97			-10.08
Social Security Employee			-217.53			-183.72			-43.09
MO - Withholding			-93.00			-96.00			-17.00
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			-615.41			-642.69			-113.17
Deductions from Net Pay									
Aflac - After Tax			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00
Net Pay	166.75		2,893.09	160		2,320.51	34.75		581.83
Employer Taxes and Contributions									
Medicare Company			50.88			42.97			10.08
Social Security Company			217.53			183.72			43.09
MO - Unemployment Company			0.00			0.00			0.00
Total Employer Taxes and Contribu...			268.41			226.69			53.17

Lowry City Payroll Summary September 2026

	Walker, Kenneth			TOTAL		
	Hours	Rate	Sep 26	Hours	Rate	Sep 26
Employee Wages, Taxes and Adjus...						
Gross Pay						
Cemetery-Wages	20.5	18.52	379.66	20.50		379.66
Financial Admin-Holiday...			0.00	16.00		316.16
Financial Admin-Sick Pay			0.00	22.50		447.70
Financial Admin-Vacation			0.00	42.25		827.73
Financial Admin-Wages			0.00	180.25		3,638.93
General PublicBldgs-Wa...	47	18.52	870.44	47.00		870.44
Highways & Streets-Holi...	8	18.52	148.16	8.00		148.16
Highways & Streets-Sick...	4.5	18.52	83.34	4.50		83.34
Highways & Streets-Vac...	6	18.52	111.12	6.00		111.12
Highways & Streets-Wa...	52	18.52	963.04	52.00		963.04
Police-Wages/Salary			0.00	62.50		1,388.75
Water Supply-Holiday Pay			0.00	8.00		160.00
Water Supply-Sick Pay			0.00	3.50		71.00
Water Supply-Vacation			0.00	6.75		148.50
Water Supply-Wages	22	18.52	407.44	293.50		6,229.12
Total Gross Pay	160		2,963.20	773.25		15783.65
Deductions from Gross Pay						
Aflac - Pre Tax			0.00			0.00
Dental & Vision - Emplo...			0.00			0.00
The Health Plan - Emplo...			-247.20			-494.40
Total Deductions from Gros...			-247.20			-494.40
Adjusted Gross Pay	160		2,716.00	773.25		15289.25
Taxes Withheld						
Federal Withholding			-208.00			-1,144.00
Medicare Employee			-42.97			-228.87
Social Security Employee			-183.72			-978.59
MO - Withholding			-88.00			-378.00
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			-522.69			-2,729.46
Deductions from Net Pay						
Aflac - After Tax			0.00			0.00
Total Deductions from Net Pay			0.00			0.00
Net Pay	160		2,193.31	773.25		12559.79
Employer Taxes and Contributions						
Medicare Company			42.97			228.87
Social Security Company			183.72			978.59
MO - Unemployment Company			0.00			0.00
Total Employer Taxes and Contribu...			226.69			1,207.46



City Clerk <cityclerk@lowrycitymo.gov>

Audit Bid

Marshall Decker <marshall@ddgoodcpa.com>
To: City Clerk <cityclerk@lowrycitymo.gov>

Tue, Sep 29, 2026 at 11:25 AM

Attached is our quote to do the audits for the years ending June 30, 2025, and 2026. If Council would want to go back and catch up 2022, 2023 and 2024, I would recommend what we call a "review statement". Those statements are in the proper format but doesn't require any audited steps or procedures and therefore would be at a reduced cost. I can come up with those numbers if the Council would like to proceed that way.

Right now we would perform an audit for 2025 first and then following up 2026. To get started I would send you some questionnaires and a list of what to email to us. Since Covid we have found majority of work can be done remote which cuts down on us upsetting your daily routine.

Let me know if you have any questions and look forward to hearing back from you.

Marshall Decker, CPA

Decker & Pace, LLC

 **Lowry City RFP.pdf**
2557K

2025 - \$7,500
2026 - \$7,500

**City of Lowry City,
Missouri**

**Proposal to Provide
Professional Services**

Decker & Pace

CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0028

September 29, 2026

City of Lowry City
406 W. 4th
Lowry City, MO
64763

Dear Honorable Mayor and Board of Alderman,

Decker & Pace, LLC is pleased to respond to your invitation to propose providing the City of Lowry City, Missouri with professional accounting and auditing services. Decker & Pace, LLC has an outstanding reputation for providing the highest quality services to organizations, businesses, and municipalities across the State. Specifically, we serve over 80+ municipalities/local governments across the States of Missouri & Arkansas.

With Decker & Pace, LLC, you will receive outstanding value per dollar spent. Our year-round contact demonstrates our willingness to provide you with top quality services and high-level attention.

Our qualifications and proposed fees are more fully described in the following pages. We hope you will find this to be informative and responsive. Please feel free to call should you have any questions or comments.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Decker & Pace, LLC".

Decker & Pace, LLC

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BACKGROUND INFORMATION ON DECKER & PACE, LLC

Decker & Pace, LLC, was formed upon the combination of talent, experience, personality, friendship, and dedication to quality client service of Marshall Decker and Blake Pace.

Marshall Decker, CPA graduated from Southwest Missouri State University in May 1969 where he ran track, setting several university records. After gaining the required practical experience requirements, Marshall began servicing the accounting needs of the surrounding Springfield community. Marshall has developed over the years a highly respected, quality practice with many long-standing, successful clients. Marshall's expertise lies in accounting and auditing for not-for-profit, local government and manufacturing entities along with taxation services for a vast array of clientele. Marshall is heavily involved in the community through youth athletic and character development organizations.

Blake Pace, CPA graduated cum laude from Missouri State University. Upon graduation, he quickly passed the CPA exam and posted scores that put him within the top 10% of those to pass the exam. For most of his public accounting career, Blake has focused his attention on the specialization of auditing local governments, municipalities, not-for-profit organizations, and HUD projects. Blake's work has earned him the recognition as one of Springfield Business Journals' Trusted Advisor "Up-and-comers". Blake is heavily involved in local not-for-profit organizations such as his local church and the state Board for Fellowship of Christian Athletes.

Decker & Pace, LLC is supported by a professional staff of talented, friendly, dedicated and experienced individuals.

We are members of the American Institute of Certified Public Accountants Governmental Audit Quality Center. Membership in the GAQC requires that we undergo in-house peer review by other GAQC firms. The reviews are quite rigorous with an emphasis on quality control and maintenance of professional and technical standards. Membership in the GAQC assures that the highest level of professional and technical standards are maintained by firms practicing in public accounting, regardless of size.

Additionally, we are members of Missouri Municipal League. Regarding Government Finance Officers Association (GFOA), we work with multiple cities that prepare their financial statements and are awarded the ACFR (Annual Comprehensive Financial Report) award for such preparation.

Based upon our combined experience and expertise along with the desire to provide outstanding personal client service in a manner surpassing all professional standards and requirements, Decker & Pace, LLC, is prepared to provide quality, timely, dependable and professional service to the City of Lowry City.

OUR APPROACH TO CLIENT SERVICE

Service Philosophy

Our primary goal is to be a successful, leading provider of high-quality professional services. Joined together by a common culture and shared values, we are dedicated to exceptional client service, have an unparalleled commitment to quality, work together as a team and recognize the importance of people.

Our service philosophy is a simple one and may be summed up as an "uncompromising dedication to distinctive client service."

Service Style

Aside from the timeliness and accuracy of our reports, probably the most important aspect of our service is our style. We work hard to establish and maintain a rapport and good working relationship with each of our clients. Some things you can expect from us are:

- * *Efficiency.* We get in and get out as quickly as possible to minimize disruptions to your day-to-day operations, and we line up resources before they are needed.
- * *Involvement.* We will roll up our sleeves and work with you. Initiative and creativity to help get the job done are trademarks of our Firm.
- * *Insight.* We endeavor to understand your objectives so that we can meet your expectations. Our goal is to achieve a deep understanding which enables us to provide valuable, practical recommendations on which you can base your decisions.
- * *Attentiveness.* We listen and ask questions. We work to understand your aims and requirements before we take action. This enables us to anticipate problems before they occur and avoid surprises.
- * *Accessibility.* We are responsive. We return your telephone calls promptly, and you can reach us any time you have a concern or need.

Business Advisor Approach

We believe very strongly that our focus should not be limited to providing outstanding accounting and audit services but should also include providing solid business advice to help maximize the success of our clients. As a business advisor, we make ourselves knowledgeable about each client's business - the specific industry, internal operations and systems and the informal culture. This enables us to serve you more effectively, more efficiently and more smoothly.

SCOPE OF SERVICES AND PROFESSIONAL FEES

The City of Lowry City's attention to cost control includes controlling the costs of professional services. While fees are not the dominant factor in selecting professional accounting services, you should expect your accounting firm to provide value and share your commitment to minimize both the external and internal costs of our service effort. Decker & Pace, LLC, makes this commitment to the City.

The scope of professional services we propose to provide to the City of Lowry City for the years ending June 30, 2025 & 2026 are as follows:

- * Audit of the financial statements of the City of Lowry City
- * Testing and reporting on compliance with laws and regulations if required by Yellow Book
- * Testing and reporting on internal control if required by Yellow Book. From review of past audits it does not appear to be a requirement.

The maximum fee (including our-of-pocket expenses) we propose for the professional services described above is as follows:

Audit of the City of Lowry City, Missouri

Audit of Financial Statements,	General Accepted Standards	Additional cost if Uniform Guidance
June 30, 2025	\$ 7,500	\$4,000
June 30, 2026	\$ 7,500	\$4,300

Billing rates vary according to type of work and person assigned to the task. Overall rates average \$ 175 per hour.

We would expect to start the audit once approved and the requested information is sent to us. Usually, once we receive all requested documentation, we can finish the audit within 120 days.

The bid amounts are first column the basis generally accepted auditing principles as required by Yellow Book (YB) if needed. From past audits it doesn't look like Yellow Book standards would apply to the City. If the City has expenditures of federal fund greater than \$ 1,000,000 then it requires additional testing, opinions, and reporting to the Federal Audit Clearing house. Therefore, for those years that apply it would be an additional fee for compliance work.

As you are aware, we are available on a daily basis for miscellaneous consulting. **As a matter of practice, consultation or phone calls during the are included in our estimates of fees above.** If, in our opinion, our involvement in the consultation is more extensive and will require an additional billing to the City, we will give you an estimate of the time and cost involved before we undertake the project. Our consultation billing is based upon actual time spent at our standard hourly rate of \$ 175.

EXPERIENCE AND REFERENCES

Decker & Pace, LLC, has provided auditing, taxation, consulting and accounting services to some of Southwest Missouri's most vibrant and dynamic companies. As mentioned previously, we are members of the American Institute of Certified Public Accountants Governmental Audit Quality Center, which requires all members to undergo rigorous review by other member firms.

The following is a sampling of our client list. We have provided services to these entities for a number of years and welcome you to contact them regarding our performance.

City of Lamar	Felicia Costley	417-682-5554
City of Willard	Genia Mount	417-742-3033
City of Hollister	Suzy Whitney	417-334-3262

SUMMARY

We are very excited about the opportunity to serve the City of Lowry City, MO. We sincerely hope that the above information demonstrates our efforts to ensure high quality services at a reasonable cost. We have compiled this information with the knowledge that the City expects a high level of service from us.

It is our policy to never shortchange service as a tradeoff for fees. We believe this can only have one result - a dissatisfied client. By necessity, however, we have made certain estimates and assumptions in arriving at our fee estimates. We believe they are competitive; however, if for some reason they appear unreasonable, we would welcome the opportunity to discuss them further before you make your decision.

We appreciate the opportunity to serve you and look forward with anticipation to hearing from you further.

**AN ORDINANCE ESTABLISHING THE WATER AND SEWER RATES FOR THE
CITY OF LOWRY CITY, MISSOURI.**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF LOWRY CITY
MISSOURI THAT THESE REGULATIONS ARE HEREBY ADOPTED AS:

Section 1: Deposits

- a) Any new meter shall be required to fill out an application and pay a deposit in the amount of \$150.00 before receiving service.

Section 2: Water/Sewer Rates

- a) Minimum Charge of \$50 (2,000-Gallon or Less) with a \$3.47 per 1,000 gallons after, and a business minimum of \$51.40, and residents without sewer minimum of \$28.93. Sewer charges shall be 75% of total water usage.

Current Rates:

Water	\$28.10
Tax	\$ 0.56
Sewer	\$ 21.07
DNR Fee	<u>\$ 0.27</u>

Total Monthly Minimum: \$50

Usage over 2,000 gallons\$ 3.47 / 1,000 gallons

Business Minimum: \$51.40

Residents w/o sewer: \$28.93

Section 3: Adjusting Sewer Charges

- a) Collector has the right to adjust sewer charges due to an investigated leak. No adjustments shall be made for filling pools or watering lawns or gardens.

Section 4: Due Date & Shut Off Date

- a) Payment shall be due by the 10th day of each month, with a 10% penalty added on the 11th day, and paid no later than the 20th day of each month, Services shall be disconnected on the 21st day of each month for nonpayment with a disconnect and reconnect fee.

Section 5: Disconnect and Reconnect Penalties

- a) Disconnect fee shall be \$25.00.
- b) Reconnect fee shall be \$25.00.
- c) Services shall not be restored until bill is paid in full with a disconnect fee of \$25.00 and a reconnect fee of \$25.00.
- d) Services shall be restored by a city employee by the end of a normal business day.

Section 6: Tampering with Water Meter

- a) There shall be a \$100.00 tamper fee for anyone tampering with a water meter.

Section 7. This Ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Section 8. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

Read the first time this 20th day of October 2026

Read the second time and passed and approved this 20th day of October 2026

For Ordinance No. 2026-04

_____ , _____ ,

_____ , _____

Against Ordinance No. 2026-04.

_____ , _____ ,

_____ , _____

Bill No. 2026-04 was declared adopted and placed in the Ordinance book as Ordinance No. 2026-04.

Done so by the Board of Aldermen, Lowry City, Missouri on this 20th day of October 2026.

{Seal}

Greg BeVelle, Mayor

Attest:

John Farrell, City Clerk

9-21-2026

TO: CITY OF LOWRY CITY WATER
ATTN: DON
COPY OF PEGASUS PLUMBING BILL
IS ENCLOSED, FOR \$1641.31
MO PERM INS. MAY NOT BE
RESPONSIBLE FOR ALL OF THIS
BUT I DO EXPECT SOMETHING
FROM THEM.

IT STATES CLEARLY ON
BILL THAT SEDIMENT BUILD UP
CAUSED THIS PROBLEM.

I AM ON A FIXED INCOME
AND CANNOT AFFORD TO PAY
FOR SOMETHING THAT THE CITY
CAUSED.

REGARDS,
JULIA DAMRON

QTY	MATERIAL	PRICE	AMOUNT
1	1000	1000	1000
2	2000	2000	2000
3	3000	3000	3000
4	4000	4000	4000
5	5000	5000	5000
6	6000	6000	6000
7	7000	7000	7000
8	8000	8000	8000
9	9000	9000	9000
10	10000	10000	10000

INVOICE 558485

Job Name / Location

Carl Douglas

4125 W 4108

Lowry City

PHONE:	816 518 9363
MILEAGE:	

MILEAGE: 161637

DESCRIPTION OF WORK

No water to fixtures and toilets. City water was turned off due to water main repair on city side.

QTY	MATERIAL	PRICE	AMOUNT
1	Moen kitchen faucet		199 m
	2 handle		
2	Moen lav faucet	149	298 "
	2 handle		
2	Tuscany elongated		
	sanitary night -toilets	299	598 "
1	closet supply		19 "
	~~ex 11-27 006~~		
	64131		
	TOTAL PARTS		

GUARANTEE: 1 year + 100% satisfaction

GUARANTEE: 1 year warranty Parts + Labor						
LABOR	HOURS	RATE	AMOUNT	TOTAL MATERIALS		
Key	3	90	270	TOTAL LABOR	1114	00
				SERVICE CALL	209	50
				EQUIPMENT CHG		
Pay This Amount					1593	50

Pay This Amount

Chlorine	30/9
----------	------

and 2 trailers. Also flushed water heater and
cleaned sediment trap on bathroom
+ 30/0

Carl Frank You!

SIGNATURE (I hereby acknowledge the satisfactory completion of the above described work.)

**A 3% SURCHARGE
WILL BE ADDED TO
ALL CREDIT CARD
PAYMENTS.**

4781
1641

FAILURE TO PAY THIS CONTRACTOR SUPPLYING MATERIAL OR SERVICES TO COMPLETE THIS CONTRACT CAN RESULT IN THE FILING OF A MECHANIC'S LIEN ON THE PROPERTY WHICH IS THE SUBJECT OF THIS CONTRACT PURSUANT TO CHAPTER 429, RSMO. TO AVOID THIS RESULT YOU MAY ASK THIS CONTRACTOR FOR "LIEN WAIVERS" FROM ALL PERSONS SUPPLYING MATERIAL OR SERVICES FOR THE WORK DESCRIBED IN THIS CONTRACT. FAILURE TO SECURE LIEN WAIVERS MAY RESULT IN YOUR PAYING FOR LABOR AND MATERIAL TWICE.

All manufacturer's warranties are direct between the manufacturer and the end user, Pegasus Services LLC is not responsible for any manufacturer's warrantee(s).

FAILURE to pay in a timely manner, will incur a liability of all costs of COLLECTION. Including, but not limited to, court costs, Attorney's fees and interest. All accounts placed for collection will incur an additional \$250 COLLECTION CHARGE in addition to monthly interest at the rate of 2%

(May be Continued on other side)