



**FINANCE MONTHLY REPORT
AUGUST 2025**

Financial Items of Note

- All funds sales tax revenues are currently running ahead of prior year and ahead of the current year budget expectations.
- Both health and pharmaceutical claims were higher than normal this month. However, we did receive about \$60,000 in stop loss funds that we were still waiting on from claims from 2024. We are also expecting to receive around \$70,000 in stop loss funds from claims that occurred during this year.

Sales Tax Revenues

Charts for each sales and use tax fund are included for your review. Below are the comparisons of current YTD to prior YTD reflected in percentages.

Fund	Current to Prior YTD	Current to Budget
General Fund	+3.3%	+6.7%
Parks	+3.0%	+4.8%
Capital Improvement	+3.0%	+7.3%
Transportation	+2.9%	+7.3%
Use Tax	+44.5%	+26.7%
Downtown CID	+4.5%	+17.8%

Employee Health Insurance

Health claims \$217,710.08
 Pharmaceutical claims \$43,153.13

Health Insurance Contributions & Budget

Health Trust MTD	Health Trust YTD	HSA MTD	HSA YTD	Contributions MTD	Contributions YTD	Annual Budget	Budget Remaining
114,868.04	226,579.15	6,000.00	11,900.00	120,868.04	238,479.15	1,766,023.84	1,527,544.69

Health Trust Fund Cash Balance

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
July	\$452,115.58	\$350,783.18	\$516,952.83	\$396,277.33	\$363,078.78	\$266,799.16	324,457.43
August	\$289,833.52	\$353,291.19	\$476,840.46	\$425,417.39	\$344,953.69	\$304,512.26	368,029.82
September	\$239,111.95	\$358,230.40	\$516,375.33	\$406,745.91	\$360,975.54	\$340,361.02	
October	\$161,101.66	\$361,082.82	\$497,118.03	\$435,605.63	\$399,715.27	\$387,304.72	
November	\$161,006.25	\$359,913.42	\$422,918.21	\$355,851.03	\$353,905.68	\$374,069.00	
December	\$244,153.89	\$341,280.69	\$417,269.79	\$153,538.63	\$245,035.72	\$292,955.60	
January	\$309,105.79	\$436,448.97	\$339,146.79	\$140,640.39	\$359,116.55	\$299,354.29	
February	\$297,198.27	\$462,855.81	\$372,877.42	\$312,434.63	\$388,863.08	\$312,035.95	
March	\$273,648.37	\$481,687.90	\$422,345.19	\$290,958.93	\$419,108.81	\$346,916.61	
April	\$278,933.28	\$520,587.99	\$271,965.89	\$228,595.23	\$359,227.18	\$388,830.03	
May	\$309,247.58	\$473,770.32	\$338,672.63	\$337,349.11	\$340,192.48	\$388,788.89	
June	\$360,812.59	\$519,861.25	\$358,399.51	\$352,279.12	\$322,669.41	\$376,174.84	

Finance & Water Billing Department Updates & Projects

Significant projects for the finance department and water billing offices:

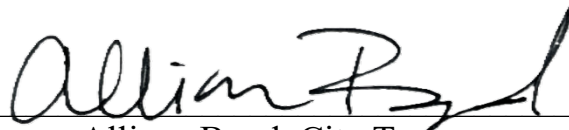
- Software setup and workflows are being done to prepare to move the accounts payable process to digital rather than being paper based. We ran into some snags with our testing this month, which have now been resolved. Final testing in the finance department will happen in the next few weeks and then be tested with another department. From there, we will work out any further issues, write training materials, and roll out to another group of departments.
- Evaluation of options for a credit card management addition to the purchasing card platform to better track receipts and expenses done on purchasing cards. One has been selected, and a timeline is being developed for when it will be rolled out to staff.
- Continuing review and reconciliation of financial information to prepare for the 2025 financial audit that will occur in the next few weeks. All prior year's proposed audit entries have been completed. We have identified the main areas that need further review and reconciliation and are working through them.
- Evaluation of a potential new City payment portal for online payment of customer utility bills, business licenses, and City invoices. All cost information has been received and is in the process of being evaluated, with a decision being made this month.
- Early stages of preparing to remove the kiosk to install a personnel manned drive through window. Window has been purchased, and contractors have been contacted.
- Drafting of updates to internal water office policies and review of finance office policies and procedures in progress. These will be ready for review by the end of September.
- We recently hired a new staff member in the water office who is doing well in training. We are currently hiring to fill one more position, to have a full staff of three full-time and one part-time staff members.

TO THE HONORABLE MAYOR
and
CITY COUNCIL
of the
CITY OF MOBERLY, MISSOURI



Per RSMo 78.620 I have hereby filed an itemized statement of receipts and expenditures with the City Clerk for your review upon request.

I submit herein a summary of the business transactions for the month of August 2025.



Allison Boyd, City Treasurer

City of Moberly Cash Balance Report - August 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
100	General	3,705,390.40	815,762.01	-	840985.07	25,000.00	3,655,167.34
102	Non-Resident Lodging Tax	223,080.05	4,601.59	-	1,191.67	-	226,489.97
105	Payroll	615,461.19	1,499.18	-	-31085.17	-	648,045.54
110	Solid Waste	891,660.10	106,867.61	-	102765.22	-	895,762.49
114	Heritage Hills Golf Course	-	-	4,000.00	4,000.00	-	-
115	Parks and Recreation	(60,027.91)	63,662.81	224,292.45	279807.98	-	(51,880.63)
116	Park Sales Tax	610,521.17	173,316.28	-	-	228,292.45	555,545.00
120	Airport	(311,794.17)	57,340.92	-	42725.81	-	(297,179.06)
125	Perpetual Care Cemetery Sales	13,621.00	527.00	-	-	-	14,148.00
126	Perpetual Care Cemetery Investment	585,448.37	1,459.25	-	-	-	586,907.62
135	ARPA Grant Fund	3,650,391.56	287,357.08	-	-	-	3,937,748.64
136	ARPA Grant Projects Fund	(978,030.87)	101,678.50	-	9,200.41	-	(885,552.78)
137	Use Tax Trust	274,346.48	668.27	-	-	-	275,014.75
140	Veterans Memorial Flag Project	43,891.12	106.91	-	-	-	43,998.03
300	Utilities Collection	-	759,265.82	-	45429.64	713,836.18	-
301	Utilities Operation and Maintenance	(76,131.23)	-	377,541.55	365367.74	-	(63,957.42)
302	Utilities Replacement	836,533.58	-	4,125.00	-	-	840,658.58
303	Utilities Operating Reserve	1,255,542.75	5,096.00	273,975.26	7273.96	-	1,527,340.05
306	Utilities Consumer Security	206,189.14	-	-	-820.69	-	207,009.83
307	Sugar Creek Lake Fund	75,651.72	184.28	-	-	-	75,836.00
314	Route JJ Sewer Extension Fund	(390,700.18)	-	-	-	-	(390,700.18)
319	EDA Grant - Regional Detention Basin	(61,065.84)	-	-	-	-	(61,065.84)
350	EDA Grant Projects Fund	(1,888,190.46)	-	-	68,317.74	-	(1,956,508.20)
355	2024 SRF Projects Fund	(1,019,018.90)	-	-	-	-	(1,019,018.90)
378	2006A SRF Bonds Debt Service	2,174,476.92	5,296.72	33,381.88	31249.91	-	2,181,905.61
379	2004C Bond Debt Service	318,697.74	776.30	29,835.00	855.47	-	348,453.57
380	2008A Bonds Debt Service	192,094.44	1,942.91	15,076.06	38,740.88	-	170,372.53
381	ESP Projects Debt Service	267,120.19	650.67	49,624.98	-	-	317,395.84
382	2024 Bonds Debt Service	7,893.24	-	6,440.52	-	-	14,333.76
	Escrow	1,026,212.66	-	-	-	-	1,026,212.66
	(funds 300-382 + escrow)	2,925,305.77	773,212.70	790,000.25	556,414.65	713,836.18	3,218,267.89
304	Capital Improvement Trust	2,668,542.20	152,835.01	-	8,075.00	86,247.40	2,727,054.81
400	911 Emergency Telephone	(128,884.59)	17,295.50	25,000.00	77415.33	-	(164,004.42)
406	Inmate Security Fund	48,653.67	1,407.01	-	-	-	50,060.68
600	Transportation Trust	2,037,445.46	151,297.74	-	53,715.38	-	2,135,027.82
601	Street Improvement	255,861.43	49,205.53	-	183,559.50	-	121,507.46
900	MODAG Grant/Loan	24,034.95	58.55	-	-	-	24,093.50

City of Moberly Cash Balance Report - August 2025

Fund #	Fund Name	Beginning Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Ending Cash Balance
901	Misc. Project Residuals	165,507.33	403.15	-	-	-	165,910.48
903	Ameren MO Solar Rebates	300,559.43	-	-	1,719.49	-	298,839.94
904	Hometown Strong Fund	-	-	-	-	-	-
905	Retail Consulting Fund	18,304.58	44.59	-	-	-	18,349.17
906	Solar Systems Settlement Fund	661,268.68	-	-	3,936.12	-	657,332.56
908	Railcar Preservation Fund	708.83	1.73	-	-	-	710.56
909	Lucille Manor CDBG Reimbursement	281,810.82	(1,313.55)	-	-	-	280,497.27
911	Downtown CID Sales Tax	244,744.89	12,187.74	-	-	-	256,932.63
912	Downtown CID Property Tax	440,779.79	7,147.78	-	600.00	1,733.84	445,593.73
914	Downtown NID Cost of Issuance	-	-	-	-	-	-
915	Downtown NID Street Projects	137,005.59	-	-	-	-	137,005.59
916	Downtown NID Sewer Projects	1,516,994.41	-	-	-	-	1,516,994.41
918	Downtown NID Debt Service	137,116.77	334.00	11,817.17	-	-	149,267.94
919	Downtown Hotel Fund	-	-	-	-	-	-
995	Health Trust	324,457.43	199,804.65	-	156,232.26	-	368,029.82
995	Investments	-	-	-	-	-	-
Total Health Trust		324,457.43	199,804.65	-	156,232.26	-	368,029.82
Total Cash		21,324,175.93	2,978,769.54	1,055,109.87	2,291,258.72	1,055,109.87	22,011,686.75

City of Moberly Budget Comparison Report - August 2025

		Percentage of Year Completed								16.67%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
100	General	815,762.01	1,608,179.41	14,998,130.08	10.72%	891,311.52	1,784,318.70	14,998,130.08	11.90%	
102	Non-Resident Lodging Tax	4,601.59	15,694.24	122,500.00	12.81%	1,191.67	23,883.34	162,100.00	14.73%	
105	Payroll	1,499.18	2,914.91	0.00	0.00%	-24,598.07	-79,065.28	0.00	0.00%	
110	Solid Waste	106,867.61	211,334.15	1,296,000.00	16.31%	102,861.43	244,135.78	1,284,115.00	19.01%	
114	Heritage Hills Golf Course	4,000.00	14,000.00	319,148.03	4.39%	4,000.00	14,000.00	319,148.03	4.39%	
115	Parks and Recreation	287,955.26	1,255,715.37	3,225,369.30	38.93%	287,955.26	1,255,715.37	3,225,369.30	38.93%	
116	Park Sales Tax	173,316.28	334,958.29	1,860,000.00	18.01%	228,292.45	1,107,424.84	2,260,767.33	48.98%	
120	Airport	57,340.92	113,937.87	2,485,849.11	4.58%	43,235.29	120,071.35	2,485,849.11	4.83%	
125	Perpetual Care Cemetery Sales	527.00	3,108.00	20,000.00	15.54%	0.00	0.00	20,000.00	0.00%	
126	Perpetual Care Cemetery Investment	1,459.25	2,956.83	40,000.00	7.39%	0.00	0.00	20,000.00	0.00%	
135	ARPA Grant Fund	287,357.08	296,521.93	5,578,999.00	5.31%	0.00	0.00	8,006,000.00	0.00%	
136	ARPA Grant Projects Fund	101,678.50	101,678.50	7,056,999.00	1.44%	9,200.41	490,769.18	6,420,999.00	7.64%	
140	Veterans Memorial Flag Project	106.91	217.11	4,350.00	4.99%	0.00	0.00	1,800.00	0.00%	
300	Utilities Collection	759,265.82	1,362,374.09	8,614,105.37	15.82%	768,302.55	1,385,224.18	8,614,105.37	16.08%	
301	Utilities Operation and Maintenance	377,541.55	809,817.08	6,951,565.14	11.65%	377,541.55	809,817.08	6,951,565.14	11.65%	
302	Utilities Replacement	4,125.00	8,250.00	49,500.00	16.67%	0.00	0.00	0.00	0.00%	
303	Utilities Operating Reserve	279,071.26	352,128.20	359,259.43	98.02%	7,273.96	14,547.92	127,488.73	11.41%	
304	Capital Improvement Trust	152,835.01	292,569.46	1,615,000.00	18.12%	94,322.40	189,244.80	1,131,868.79	16.72%	
307	Sugar Creek Lake Fund	184.28	947.77	4,300.00	22.04%	0.00	0.00	71,000.00	0.00%	
314	Route JJ Sewer Extension Fund	0.00	0.00	4,000,000.00	0.00%	0.00	0.00	4,175,000.00	0.00%	
319	EDA Grant Regional Detention Basin	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
350	EDA Grant Projects Fund	0.00	0.00	3,118,857.14	0.00%	68,317.74	292,615.88	1,096,396.53	26.69%	
355	2024 SRF Projects Fund	0.00	0.00	0.00	0.00%	0.00	454,264.73	0.00	0.00%	
378	2006A SRF Bonds Debt Service	38,678.60	77,506.11	465,582.50	16.65%	31,249.91	59,166.58	1,665,575.00	3.55%	
379	2004C Bond Debt Service	30,611.30	61,173.68	372,020.00	16.44%	855.47	1,710.94	325,700.00	0.53%	
380	2008A Bonds Debt Service	17,018.97	32,539.46	189,412.67	17.18%	38,740.88	38,740.88	161,375.15	24.01%	
381	ESP Projects Debt Service	50,275.65	100,786.48	602,699.74	16.72%	0.00	135,340.85	541,363.40	25.00%	
382	2024 SRF Bonds Debt Service	6,440.52	12,881.04	77,286.25	16.67%	0.00	548.63	70,784.50	0.78%	
400	911 Emergency Telephone	42,295.50	93,395.09	814,000.00	11.47%	81,201.18	146,572.97	944,048.24	15.53%	
406	Inmate Security Fund	1,407.01	2,079.78	5,500.00	37.81%	0.00	0.00	0.00	0.00%	
600	Transportation Trust	151,297.74	299,959.01	7,268,402.14	4.13%	53,715.38	91,752.37	6,662,911.38	1.38%	
601	Street Improvement	49,205.53	100,415.36	596,000.00	16.85%	183,559.50	236,264.17	645,990.00	36.57%	
903	Ameren MO Solar Rebates	0.00	0.00	0.00	0.00%	1,719.49	3,438.98	0.00	0.00%	

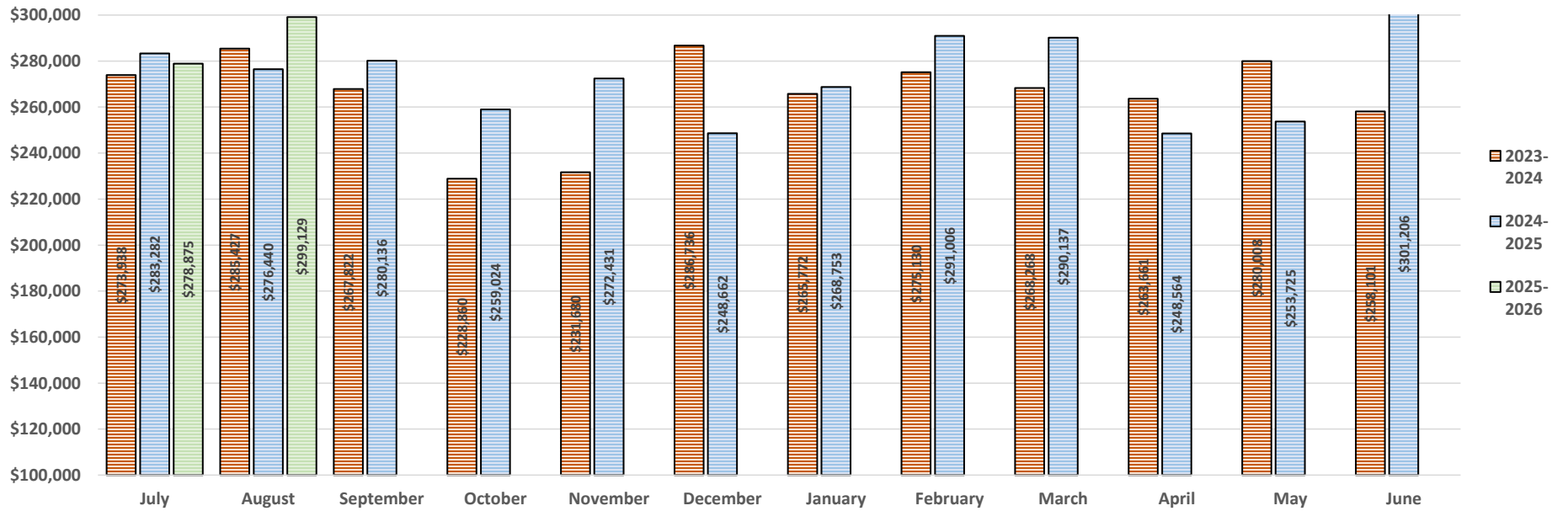
City of Moberly Budget Comparison Report - August 2025

		Percentage of Year Completed								16.67%
		Revenues				Expenditures				
Fund #	Fund Name	Month	Year to Date	Total Budget	% of Budget	Month	Year to Date	Total Budget	% of Budget	
904	Hometown Strong Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
905	Retail Consulting Fund	44.59	90.55	0.00	0.00%	0.00	0.00	0.00	0.00%	
906	Solar Systems Settlement Fund	0.00	0.00	0.00	0.00%	3,936.12	7,872.24	0.00	0.00%	
908	Railcar Preservation Fund	1.73	3.51	0.00	0.00%	0.00	0.00	0.00	0.00%	
909	Lucille Manor CDBG Reimbursement	-1,313.55	3,286.28	30,825.00	10.66%	0.00	0.00	280,000.00	0.00%	
911	Downtown CID Sales Tax	12,187.74	24,365.95	124,000.00	19.65%	0.00	10,293.50	108,850.00	9.46%	
912	Downtown CID Property Tax	7,147.78	12,268.13	227,500.00	5.39%	2,333.84	14,542.60	611,806.08	2.38%	
914	Downtown NID Cost of Issuance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
915	Downtown NID Street Projects	0.00	0.00	0.00	0.00%	0.00	0.00	140,000.00	0.00%	
916	Downtown NID Sewer Projects	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
918	Downtown NID Debt Service	12,151.17	24,282.92	145,206.08	16.72%	0.00	0.00	128,914.60	0.00%	
919	Downtown Hotel Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
995	Health Trust	199,804.65	341,129.15	0.00	0.00%	156,232.26	349,274.17	0.00	0.00%	
TOTALS		4,032,749.44	7,973,465.71	72,638,365.98	10.98%	3,412,752.19	9,202,486.75	73,659,020.76	12.49%	

City of Moberly One Percent (1%) General Fund Sales Tax Analysis

	2023-2024					2024-2025					2025-2026				
				Budget Comparison					Budget Comparison					Budget Comparison	
	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$273,938	\$273,938	11.6%	254,167	7.8%	\$283,282	\$283,282	3.4%	262,500	7.9%	\$278,875	\$278,875	-1.6%	270,833	3.0%
August	\$285,427	\$559,365	10.9%	508,333	10.0%	\$276,440	\$559,721	0.1%	525,000	6.6%	\$299,129	\$578,003	3.3%	541,667	6.7%
September	\$267,822	\$827,187	6.4%	762,500	8.5%	\$280,136	\$839,857	1.5%	787,500	6.6%				812,500	
October	\$228,860	\$1,056,046	2.7%	1,016,667	3.9%	\$259,024	\$1,098,882	4.1%	1,050,000	4.7%				1,083,333	
November	\$231,680	\$1,287,726	2.3%	1,270,833	1.3%	\$272,431	\$1,371,313	6.5%	1,312,500	4.5%				1,354,167	
December	\$286,736	\$1,574,462	3.1%	1,525,000	3.2%	\$248,662	\$1,619,975	2.9%	1,575,000	2.9%				1,625,000	
January	\$265,772	\$1,840,235	3.5%	1,779,167	3.4%	\$268,753	\$1,888,729	2.6%	1,837,500	2.8%				1,895,833	
February	\$275,130	\$2,115,365	3.7%	2,033,333	4.0%	\$291,006	\$2,179,734	3.0%	2,100,000	3.8%				2,166,667	
March	\$268,268	\$2,383,632	4.2%	2,287,500	4.2%	\$290,137	\$2,469,871	3.6%	2,362,500	4.5%				2,437,500	
April	\$263,661	\$2,647,293	4.5%	2,541,667	4.2%	\$248,564	\$2,718,435	2.7%	2,625,000	3.6%				2,708,333	
May	\$280,008	\$2,927,302	5.6%	2,795,833	4.7%	\$253,725	\$2,972,161	1.5%	2,887,500	2.9%				2,979,167	
June	\$258,101	\$3,185,403	4.0%	3,050,000	4.4%	\$301,206	\$3,273,366	2.8%	3,150,000	3.9%				3,250,000	
Total	\$3,185,403					\$3,273,366					\$578,003				

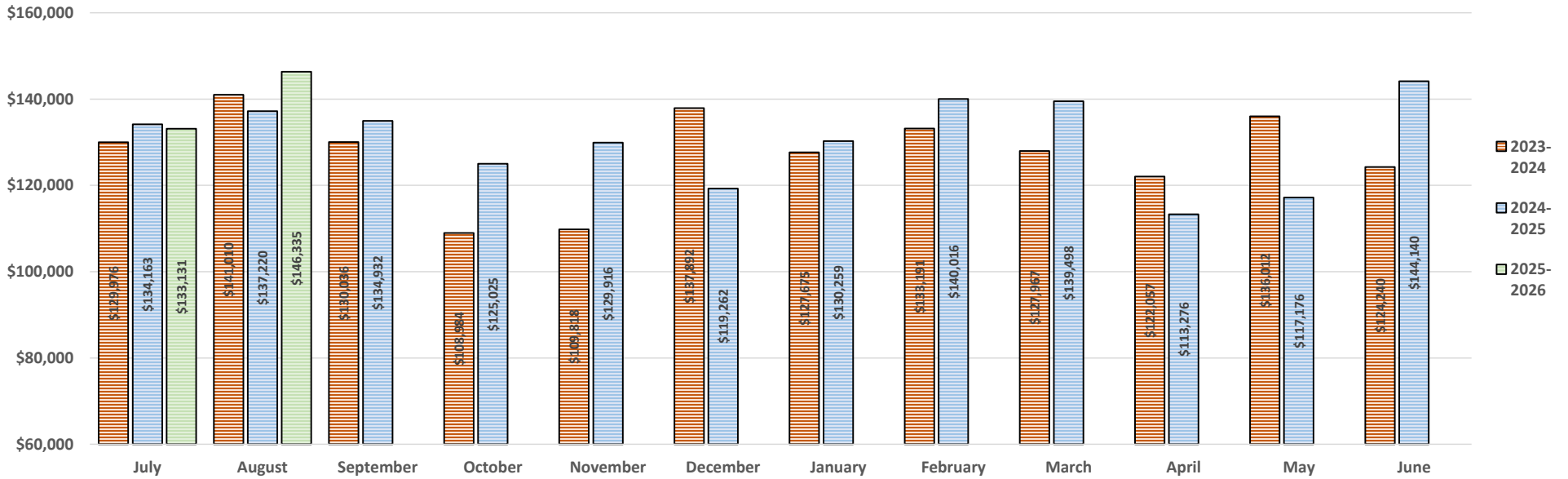
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Parks and Recreation Fund Sales Tax Analysis

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	133,333	-0.2%
August	\$125,805	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%	\$146,335	\$279,465	3.0%	266,667	4.8%
September	\$133,437	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,315	1.3%	393,750	3.2%				400,000	
October	\$119,394	\$108,984	\$510,006	2.6%	491,667	3.7%	\$125,025	\$531,340	4.2%	525,000	1.2%				533,333	
November	\$110,199	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$661,255	6.7%	656,250	0.8%				666,667	
December	\$128,399	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$780,517	3.0%	787,500	-0.9%				800,000	
January	\$118,615	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$910,776	2.9%	918,750	-0.9%				933,333	
February	\$126,970	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,050,792	3.2%	1,050,000	0.1%				1,066,667	
March	\$116,714	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,190,290	3.8%	1,181,250	0.8%				1,200,000	
April	\$114,912	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,303,566	2.8%	1,312,500	-0.7%				1,333,333	
May	\$111,759	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,420,741	1.1%	1,443,750	-1.6%				1,466,667	
June	\$138,887	\$124,240	\$1,528,857	4.5%	1,475,000	3.7%	\$144,140	\$1,564,881	2.4%	1,575,000	-0.6%				1,600,000	
Total		\$1,528,857					\$1,564,881					\$279,465				

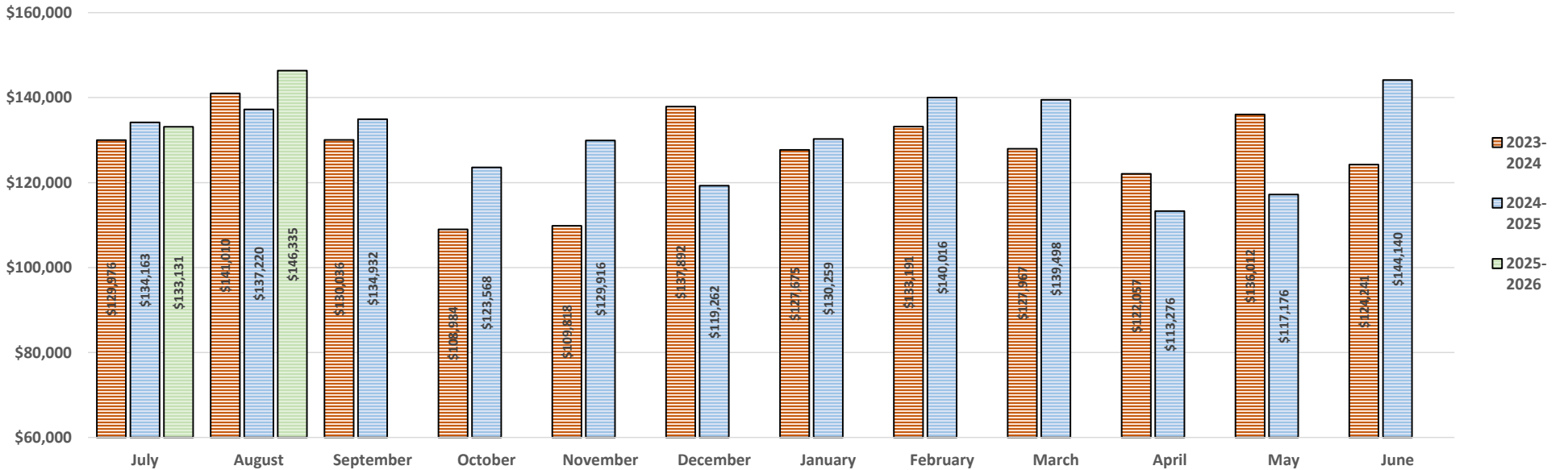
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Capital Improvement Fund Sales Tax Analysis

	2023-2024						2024-2025					2025-2026				
				Budget Comparison						Budget Comparison					Budget Comparison	
	2022-2023 Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	130,167	2.3%
August	\$125,805	\$141,010	\$270,986	10.9%	245,833	10.2%	\$137,220	\$271,383	0.1%	262,500	3.4%	\$146,335	\$279,465	3.0%	260,333	7.3%
September	\$133,437	\$130,036	\$401,022	6.2%	368,750	8.8%	\$134,932	\$406,314	1.3%	393,750	3.2%				390,500	
October	\$119,394	\$108,984	\$510,006	2.6%	491,667	3.7%	\$123,568	\$529,882	3.9%	525,000	0.9%				520,667	
November	\$110,199	\$109,818	\$619,824	2.1%	614,583	0.9%	\$129,916	\$659,798	6.4%	656,250	0.5%				650,833	
December	\$128,399	\$137,892	\$757,716	3.0%	737,500	2.7%	\$119,262	\$779,059	2.8%	787,500	-1.1%				781,000	
January	\$118,615	\$127,675	\$885,390	3.6%	860,417	2.9%	\$130,259	\$909,319	2.7%	918,750	-1.0%				911,167	
February	\$126,970	\$133,191	\$1,018,581	3.8%	983,333	3.6%	\$140,016	\$1,049,334	3.0%	1,050,000	-0.1%				1,041,333	
March	\$116,714	\$127,967	\$1,146,548	4.4%	1,106,250	3.6%	\$139,498	\$1,188,832	3.7%	1,181,250	0.6%				1,171,500	
April	\$114,912	\$122,057	\$1,268,605	4.6%	1,229,167	3.2%	\$113,276	\$1,302,108	2.6%	1,312,500	-0.8%				1,301,667	
May	\$111,759	\$136,012	\$1,404,617	6.0%	1,352,083	3.9%	\$117,176	\$1,419,284	1.0%	1,443,750	-1.7%				1,431,833	
June	\$138,887	\$124,241	\$1,528,858	4.5%	1,475,000	3.7%	\$144,140	\$1,563,423	2.3%	1,575,000	-0.7%				1,562,000	
Total		\$1,528,858					\$1,563,423					\$279,465				

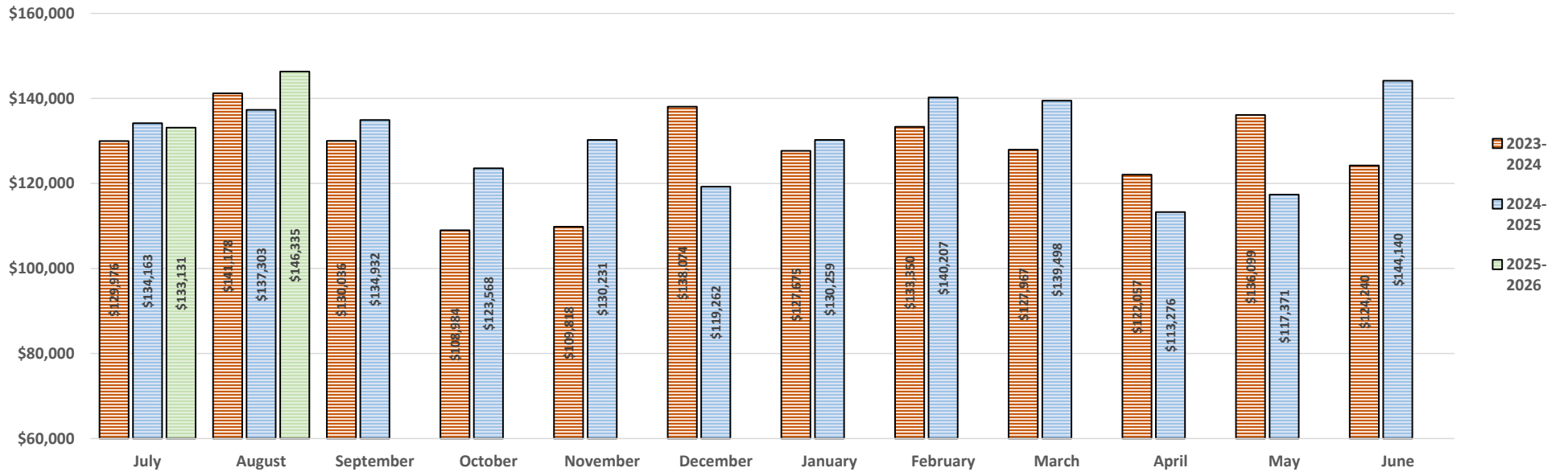
Annual Comparison by Month



City of Moberly One-Half Percent (1/2%) Transportation Trust Fund Sales Tax Analysis

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$118,528	\$129,976	\$129,976	9.7%	122,917	5.7%	\$134,163	\$134,163	3.2%	131,250	2.2%	\$133,131	\$133,131	-0.8%	130,167	2.3%
August	\$125,805	\$141,178	\$271,154	11.0%	245,833	10.3%	\$137,303	\$271,466	0.1%	262,500	3.4%	\$146,335	\$279,465	2.9%	260,333	7.3%
September	\$133,616	\$130,036	\$401,190	6.1%	368,750	8.8%	\$134,932	\$406,397	1.3%	393,750	3.2%				390,500	
October	\$119,394	\$108,984	\$510,175	2.6%	491,667	3.8%	\$123,568	\$529,965	3.9%	525,000	0.9%				520,667	
November	\$110,199	\$109,818	\$619,992	2.0%	614,583	0.9%	\$130,231	\$660,195	6.5%	656,250	0.6%				650,833	
December	\$128,770	\$138,074	\$758,066	3.0%	737,500	2.8%	\$119,262	\$779,457	2.8%	787,500	-1.0%				781,000	
January	\$118,615	\$127,675	\$885,740	3.6%	860,417	2.9%	\$130,259	\$909,716	2.7%	918,750	-1.0%				911,167	
February	\$127,117	\$133,350	\$1,019,090	3.8%	983,333	3.6%	\$140,207	\$1,049,924	3.0%	1,050,000	0.0%				1,041,333	
March	\$116,714	\$127,967	\$1,147,057	4.4%	1,106,250	3.7%	\$139,498	\$1,189,422	3.7%	1,181,250	0.7%				1,171,500	
April	\$114,912	\$122,057	\$1,269,114	4.6%	1,229,167	3.2%	\$113,276	\$1,302,697	2.6%	1,312,500	-0.7%				1,301,667	
May	\$111,871	\$136,099	\$1,405,212	6.0%	1,352,083	3.9%	\$117,371	\$1,420,068	1.1%	1,443,750	-1.6%				1,431,833	
June	\$138,887	\$124,240	\$1,529,452	4.4%	1,475,000	3.7%	\$144,140	\$1,564,208	2.3%	1,575,000	-0.7%				1,562,000	
Total	\$1,464,428	\$1,529,452					\$1,564,208					\$279,465				

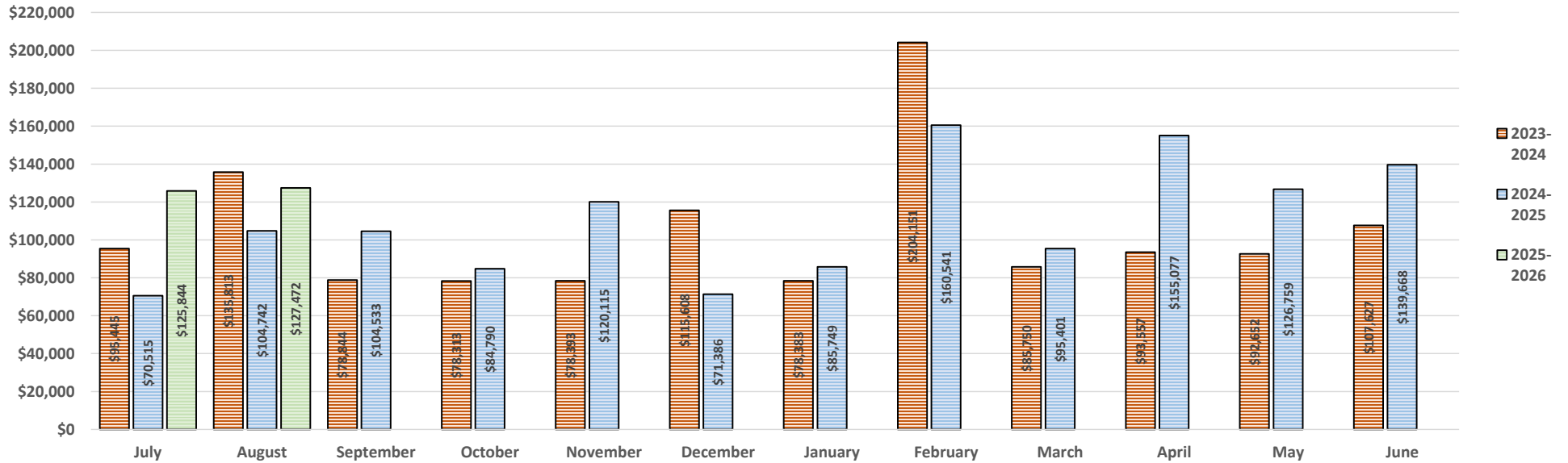
Annual Comparison by Month



City of Moberly Two & One-Half Percent (2-1/2%) Use Tax Analysis

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$56,825	\$95,445	\$95,445	68.0%	83,333	14.5%	\$70,515	\$70,515	-26.1%	100,000	-29.5%	\$125,844	\$125,844	78.5%	100,000	25.8%
August	\$90,493	\$135,813	\$231,258	57.0%	166,667	38.8%	\$104,742	\$175,257	-24.2%	200,000	-12.4%	\$127,472	\$253,316	44.5%	200,000	26.7%
September	\$76,377	\$78,844	\$310,103	38.6%	250,000	24.0%	\$104,533	\$279,791	-9.8%	300,000	-6.7%				300,000	
October	\$57,175	\$78,313	\$388,416	38.3%	333,333	16.5%	\$84,790	\$364,581	-6.1%	400,000	-8.9%				400,000	
November	\$68,520	\$78,393	\$466,808	33.6%	416,667	12.0%	\$120,115	\$484,696	3.8%	500,000	-3.1%				500,000	
December	\$81,180	\$115,608	\$582,416	35.3%	500,000	16.5%	\$71,386	\$556,082	-4.5%	600,000	-7.3%				600,000	
January	\$53,856	\$78,383	\$660,799	36.4%	583,333	13.3%	\$85,749	\$641,831	-2.9%	700,000	-8.3%				700,000	
February	\$222,113	\$204,151	\$864,950	22.4%	666,667	29.7%	\$160,541	\$802,372	-7.2%	800,000	0.3%				800,000	
March	\$61,725	\$85,750	\$950,700	23.7%	750,000	26.8%	\$95,401	\$897,773	-5.6%	900,000	-0.2%				900,000	
April	\$80,474	\$93,557	\$1,044,257	23.0%	833,333	25.3%	\$155,077	\$1,052,850	0.8%	1,000,000	5.3%				1,000,000	
May	\$51,834	\$92,652	\$1,136,909	26.2%	916,667	24.0%	\$126,759	\$1,179,609	3.8%	1,100,000	7.2%				1,100,000	
June	\$51,403	\$107,627	\$1,244,537	30.7%	1,000,000	24.5%	\$139,668	\$1,319,277	6.0%	1,200,000	9.9%				1,200,000	
Total		\$1,244,537					\$1,319,277					\$253,316				

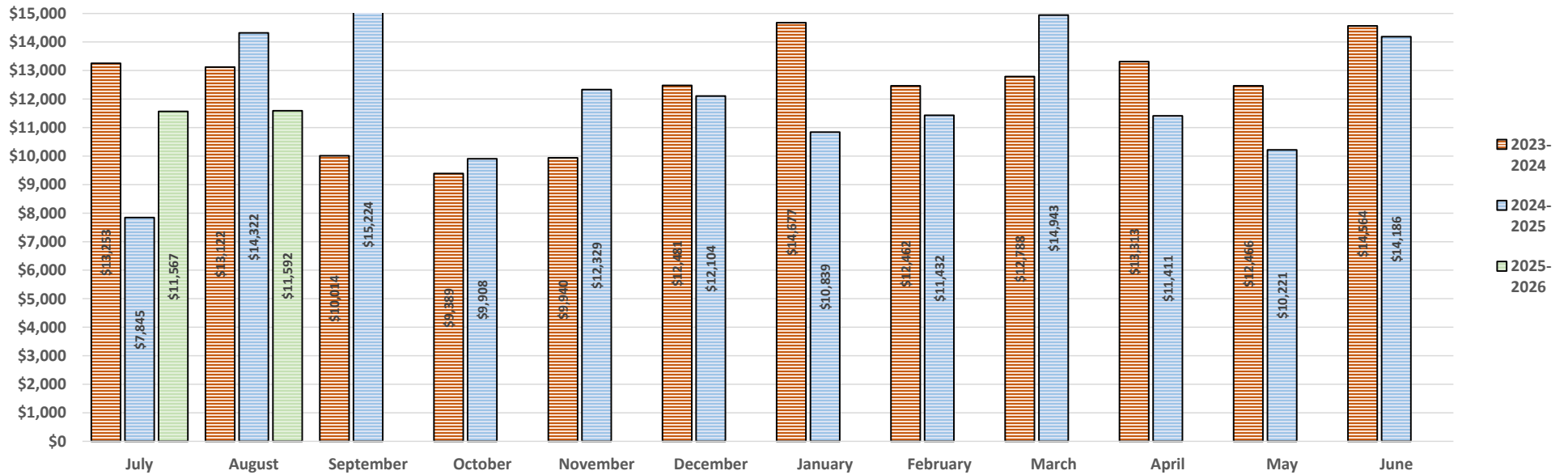
Annual Comparison by Month



City of Moberly One Percent (1%) Downtown CID Fund Sales & Use Tax Analysis

		2023-2024					2024-2025					2025-2026				
					Budget Comparison					Budget Comparison					Budget Comparison	
2022-2023	Amount	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %	Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July	\$9,917	\$13,253	\$13,253	33.6%	8,333	59.0%	\$7,845	\$7,845	-40.8%	10,833	-27.6%	\$11,567	\$11,567	47.4%	9,833	17.6%
August	\$8,715	\$13,122	\$26,374	41.6%	16,667	58.2%	\$14,322	\$22,167	-16.0%	21,667	2.3%	\$11,592	\$23,159	4.5%	19,667	17.8%
September	\$9,071	\$10,014	\$36,388	31.4%	25,000	45.6%	\$15,224	\$37,391	2.8%	32,500	15.1%				29,500	
October	\$7,043	\$9,389	\$45,777	31.7%	33,333	37.3%	\$9,908	\$47,299	3.3%	43,333	9.2%				39,333	
November	\$8,604	\$9,940	\$55,718	28.5%	41,667	33.7%	\$12,329	\$59,628	7.0%	54,167	10.1%				49,167	
December	\$9,552	\$12,481	\$68,199	28.9%	50,000	36.4%	\$12,104	\$71,733	5.2%	65,000	10.4%				59,000	
January	\$7,220	\$14,677	\$82,876	37.8%	58,333	42.1%	\$10,839	\$82,571	-0.4%	75,833	8.9%				68,833	
February	\$8,260	\$12,462	\$95,338	39.4%	66,667	43.0%	\$11,432	\$94,003	-1.4%	86,667	8.5%				78,667	
March	\$11,452	\$12,788	\$108,126	35.4%	75,000	44.2%	\$14,943	\$108,946	0.8%	97,500	11.7%				88,500	
April	\$8,527	\$13,313	\$121,439	37.4%	83,333	45.7%	\$11,411	\$120,357	-0.9%	108,333	11.1%				98,333	
May	\$11,664	\$12,466	\$133,905	33.9%	91,667	46.1%	\$10,221	\$130,578	-2.5%	119,167	9.6%				108,167	
June	\$7,961	\$14,564	\$148,469	37.5%	100,000	48.5%	\$14,186	\$144,764	-2.5%	130,000	11.4%				118,000	
Total	\$107,987	\$148,469					\$144,764					\$23,159				

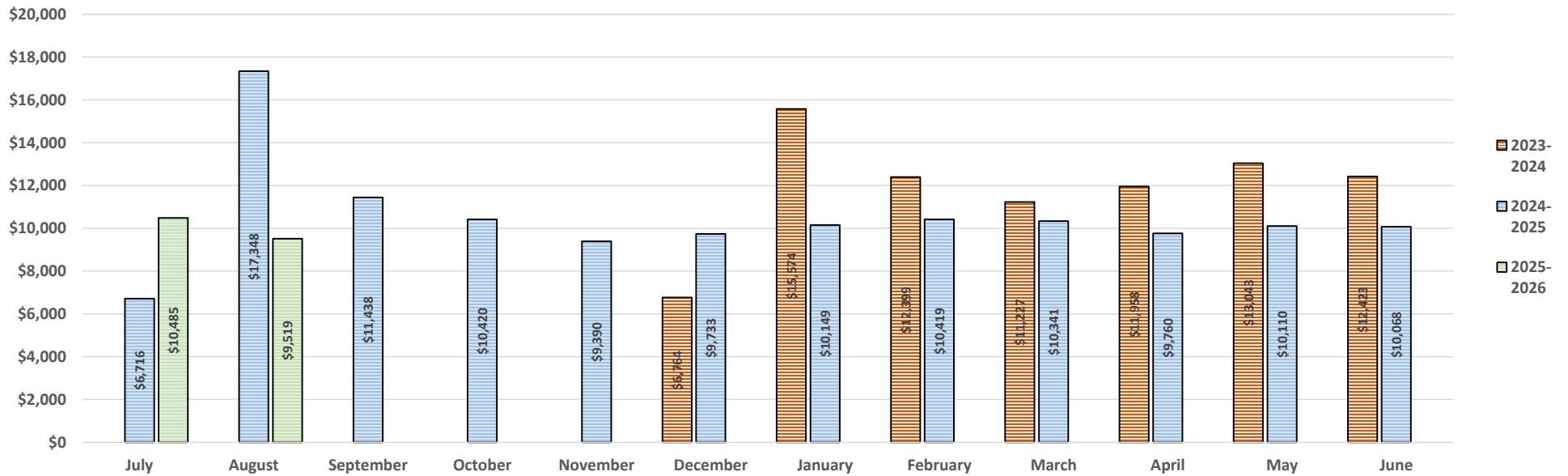
Annual Comparison by Month



City of Moberly Three Percent (3%) Additional Marijuana Tax Analysis

	2023-2024					2024-2025					2025-2026							
	Amount				Budget Comparison		Amount				Budget Comparison		Amount				Budget Comparison	
		Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %		Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %		Amount	YTD Amount	YTD Change	YTD Budgeted Amount	+/- Budget %
July					10,417		\$6,716	\$6,716	100%	10,417	-35.5%		\$10,485	\$10,485	100.0%	9,583	9.4%	
August					20,833		\$17,348	\$24,064	100%	20,833	15.5%		\$9,519	\$20,004	100.0%	19,167	4.4%	
September					31,250		\$11,438	\$35,501	100%	31,250	13.6%					28,750		
October					41,667		\$10,420	\$45,921	100%	41,667	10.2%					38,333		
November					52,083		\$9,390	\$55,311	100%	52,083	6.2%					47,917		
December		\$6,764	\$6,764	100.0%	62,500	-89.2%	\$9,733	\$65,044	0%	62,500	4.1%					57,500		
January		\$15,574	\$22,338	100.0%	72,917	-69.4%	\$10,149	\$75,193	237%	72,917	3.1%					67,083		
February		\$12,399	\$34,736	100.0%	83,333	-58.3%	\$10,419	\$85,612	146%	83,333	2.7%					76,667		
March		\$11,227	\$45,964	100.0%	93,750	-51.0%	\$10,341	\$95,954	109%	93,750	2.4%					86,250		
April		\$11,958	\$57,921	100.0%	104,167	-44.4%	\$9,760	\$105,714	83%	104,167	1.5%					95,833		
May		\$13,043	\$70,965	100.0%	114,583	-38.1%	\$10,110	\$115,824	63%	114,583	1.1%					105,417		
June		\$12,423	\$83,388	100.0%	125,000	-33.3%	\$10,068	\$125,893	51%	125,000	0.7%					115,000		
Total	\$0	\$83,388					\$125,893						\$20,004					

Annual Comparison by Month



City of Moberly Health Plan Trust
Comparative Profit & Loss Statement - August 2025

<u>Income</u>	<u>Sep 2024-Aug 2025</u>	<u>Sep 2023-Aug 2024</u>	<u>\$ Change</u>	<u>% Change</u>
4900 Miscellaneous	12,375.03	788.08	11,586.95	1470.28%
4901 Interest Income	1,833.93	1,903.62	(69.69)	-3.66%
4950 Employer Contributions	229,204.38	243,226.02	(14,021.64)	-5.76%
4951 Employee Contributions	35,508.17	43,861.79	(8,353.62)	-19.05%
4952 Employee Cobra Payments	0.00	0.00	0.00	0.00%
4953 Reinsurance Refunds	61,407.64	114,341.87	(52,934.23)	-46.29%
4954 Employee Buy-up Premiums	<u>800.00</u>	<u>550.00</u>	<u>250.00</u>	<u>45.45%</u>
Total Income	341,129.15	404,671.38	(63,542.23)	-15.70%
 <u>Expenditures</u>				
5406 Contracted Services	0.00	200.00	(200.00)	-100.00%
5806 Miscellaneous	0.00	0.00	0.00	100.00%
5817 Bank Fees	470.58	198.19	272.39	137.44%
5850 Health Claims Paid	217,710.08	246,852.26	(29,142.18)	-11.81%
5851 Pharmaceuticals	43,153.13	45,822.45	(2,669.32)	-5.83%
5852 Reinsurance Premiums	56,079.18	56,169.68	(90.50)	-0.16%
5853 Life Insurance Premiums	5,389.58	5,585.20	(195.62)	-3.50%
5854 Medical Claims Admin Fees	14,512.96	13,701.12	811.84	5.93%
5855 Dental Claims Admin Fees	837.50	871.00	(33.50)	-3.85%
5856 Air Ambulance Memberships	150.00	7,479.00	(7,329.00)	-97.99%
5857 Dental Claims Paid	10,663.66	10,535.67	127.99	1.21%
5858 HSA Account Fees	<u>307.50</u>	<u>227.50</u>	<u>80.00</u>	<u>35.16%</u>
Total Expenditures	<u>349,274.17</u>	<u>387,642.07</u>	<u>(38,367.90)</u>	<u>-9.90%</u>
 Net Income (Loss)	 <u>(8,145.02)</u>	 <u>17,029.31</u>	 <u>(25,174.33)</u>	 <u>-147.83%</u>

**City of Moberly Health Plan Trust
Comparative Balance Sheet - August 31, 2025**

<u>ASSETS</u>	<u>Aug 31, 2025</u>	<u>Aug 31, 2024</u>	<u>\$ Change</u>	<u>% Change</u>
Current Assets				
1000 Cash	<u>368,029.82</u>	<u>377,926.74</u>	<u>(9,896.92)</u>	<u>-2.62%</u>
Total Current Assets	<u>368,029.82</u>	<u>377,926.74</u>	<u>(9,896.92)</u>	<u>-2.62%</u>
TOTAL ASSETS	<u>368,029.82</u>	<u>377,926.74</u>	<u>(9,896.92)</u>	<u>-2.62%</u>
 <u>LIABILITIES & EQUITY</u>				
Equity				
3000 Unreserved Fund Balance	376,174.84	360,897.43	15,277.41	4.23%
Net Income (Loss)	<u>(8,145.02)</u>	<u>17,029.31</u>	<u>(25,174.33)</u>	<u>-147.83%</u>
Total Equity	<u>368,029.82</u>	<u>377,926.74</u>	<u>(9,896.92)</u>	<u>-2.62%</u>
TOTAL LIABILITIES & EQUITY	<u>368,029.82</u>	<u>377,926.74</u>	<u>(9,896.92)</u>	<u>-2.62%</u>