*** CITIZEN COMMUNICATION PROCEDURES** - Public comment may be provided on any issue pertaining to RMU. Any citizen wishing to address the Board may do so for a period of 3-5 minutes during the Board meeting (i.e. 'Citizen Communication'). Citizens are encouraged, but not required, to contact RMU's General Manager one week prior to the meeting, preferably in writing, to be placed on the agenda.

Rolla Municipal Utilities
RMU
People You Know, Service You Trust

MEETING NOTICE

The Rolla Board of Public Works (RBPW) will meet
Tuesday, October 27, 2026
Closed Session begins at **4:30 p.m., Regular Session** at **5:00 p.m.**
Tucker Professional Center (Board Room)
101 West 10th Street, Rolla, Missouri
103 West 10th Street (handicap entrance)

To join the meeting via Microsoft Teams, use the link below:
Join: https://teams.microsoft.com/meet/247044254813366?p=pqRVXUu3tn1kqbpBlH
Meeting ID: 247 044 254 813 366 Passcode: S7tN26Ue

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PRESIDING: Dr. Wm. E. Showalter, President

RBPW Roll: Joe Polizzi, Vice President
Fred L. Stone, Secretary
Jaired B. Hall, Vice Secretary

BOARD AGENDA

I. **CALL TO ORDER**

II. **CLOSED SESSION****
A. Personnel – RSMo Section 610.021(3)

III. **APPROVAL OF MINUTES** for the Regular Session of the September 29, 2026 meeting ***(Action Required)***

IV. **CITIZEN COMMUNICATION *** *(none)*

V. **SPECIAL PRESENTATION**
A. Presentation of FY2025 Audit by Rebecca Baker with KPM CPAs & Advisors

VI. **STAFF REPORTS**
A. Finance Manager's Report *(Gwen Cresswell)*
1. Statement of Income & Expense reports for September FY2026 *(No action required)*
2. Receive and approve September reports for the City: ***(Action Required)***
Financial Statement, Statistics and Disbursement Summary
3. Service Center Expansion Update

B. Business Manager's Report *(Floyd Wolf)*
1. Safety Awards Banquet

C. Engineering Manager's Report *(Chad Davis, P.E.)*
1. Updates on RMU projects

D. General Manager's Report *(Floyd Wolf)*
1. MPUA/MoPEP Update
2. Leadership & Development Training

VII. **UNFINISHED BUSINESS** ***(Action Required)***
A. Service Center Design Services (Floyd Wolf)

VIII. **NEW BUSINESS** ***(Action Required)***
A. RFB 27-101 – Electric Conduit *(Eric Lonning)*
B. RFB 27-102 – Replacement Trucks *(Eric Lonning)*

IX. **ADJOURNMENT**

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www.rmurolla.org

** The Rolla Board of Public Works (RBPW) may go into closed executive session at this meeting if such action is approved by a majority vote of the members who constitute a quorum, to discuss legal, confidential or privileged communications under RSMo (Supp. 1997) Section 610.021(1); real estate under RSMo (Supp. 1997) Section 610.021(2); personnel actions under RSMo (Supp. 1997) Section 610.021(3); records under RSMo (Supp. 1997) Section 610.021(14) which are otherwise protected from disclosure by law; or any other provisions under RSMo (Supp. 1997) Section 610.021.

REGULAR SESSION – September 29, 2026

~ *Meeting was held in the Board Room at RMU's Tucker Professional Center at 4:30 p.m.* ~

The meeting was called to order at 4:30 p.m. by Rolla Board of Public Works (RBPW or Board) Vice President, Dr. Wm. E. Showalter, presiding. The following were present:

Board members:	President, Dr. Wm. E. Showalter	
	Vice President, Joe Polizzi	
	Secretary, Fred L. Stone	(via Teams)
	Vice Secretary, Jaired B. Hall	
RMU Staff:	General Manager, Floyd Wolf	
	Finance Manager, Gwen Cresswell	
	Engineering Manager, Chad Davis	
	Business Manager, Jason Grunloh	
	Electric Superintendent, Eric Lonning	
	Water Superintendent, Jason Bell	

Minutes submitted, according to Agenda, by RMU's Administrative Assistant, Megan Saylors.

* * * * *

I. SPECIAL PRESENTATION

A. Nick Barrack

Former Rolla Board of Public Works President Nick Barrack shared reflections on his years of service and presented the Board and RMU management with binders highlighting RMU's history, rate adjustments, and major projects undertaken during his 17-year tenure. Following his presentation, the Board honored Barrack with a framed certificate in recognition of his longstanding commitment and service.

II. ELECTION OF OFFICERS

A. Rolla Board of Public Works Officer Election

With the addition of new Board member, Jaired Hall, the Board conducted an election of officers. was held to appoint and change title positions. Dr. Wm. Eric Showalter was appointed to serve as President, Polizzi appointed as Vice President, and Fred Stone and Jaired Hall as Secretary and Vice Secretary, respectively. **Showalter moved that the slate of officers be elected by acclamation and the approved title changes be executed. The motion passed unanimously.**

III. APPROVAL OF MINUTES

Polizzi made a motion, seconded by Stone, to approve the minutes of the Regular Session Board meeting held on August 25, 2026, and the Special Board Session held on September 2, 2026, as presented. The motion passed unanimously.

IV. CITIZEN COMMUNICATION *(none)*

V. STAFF REPORTS

A. FINANCE MANAGER'S REPORT *(presented by Cresswell)*

1. The Board received the Statement of Income & Expenses reports for August 2026 (FY26). Cresswell reviewed the reports:
   - Operating income for August (FY26) was $3.5 million, which is approximately $345,000 higher than August 2025. Year-to-date operating income totals $34.67 million, an increase of approximately $3.1 million compared to the same period last year.
   - Purchased power expenses totaled $2.3 million for August. Year-to-date purchased power totals $24.7 million, an increase of more than $1.7 million compared with the same period last year. Cresswell noted that despite the increase, with 92% of the fiscal year complete, purchased power expenses remain consistent with budgeted expectations.

- Total operating expenses for August were $3.367 million, including purchased power costs. Year-to-date operating expenses total $35.9 million, up approximately $1.2 million from last year. The increase is primarily attributed to higher purchased power expenses.
- The total operating loss for the fiscal year is $1.25 million, which is an improvement of approximately $3.16 million compared to this time last year.
- By department, the Electric Department shows a year-to-date operating loss of $2.4 million, while the Water Department reports an operating gain of $229,000. The Power Production Department has a year-to-date operating gain of $904,500.
- Other income and expenses totaled $166,472 in August, resulting in a net gain of $656,000 for the fiscal year.

2. Cresswell presented RMU's *Financial Statement*, *Statistics Report* and the Disbursement Summary (August 2026) for Board approval.

Stone made a motion, seconded by Polizzi, that the statistics and financial statement be approved as presented and forwarded to the City of Rolla. Motion passed unanimously.

3. FEMA & University Reimbursements

Cresswell reported that in September, the University paid more than $2.2 million to fulfill their portion of the Nagogami Pressure Zone project costs. These funds were originally scheduled to be repaid over a 10-year period through their rates. As a result, RMU was able to return $1.4 million to restricted electric reserves and placed the remaining $876,000 in water reserves.

Additionally, RMU received the federal portion of the FEMA reimbursement for costs associated with the March 14, 2025 tornado, with all funds returned to electric reserves.

4. Service Center Building Expansion

Cresswell reported that the building expansion is progressing, with the HVAC rough-in largely complete, the bullet-resistant wall installed, and drywall approximately 95% complete. The basement is expected to be finished in the next 30 days. Cresswell also noted that no change orders were issued during the past month. The most recent field observation report from Archimages was included in the Board packets.

B. BUSINESS MANAGER'S REPORT *(presented by Grunloh)*

1. Public Power Week

Grunloh reported that The American Public Power Association has designated October 4-10 as Public Power Week, and RMU is proud to participate. Throughout the week, RMU will recognize its Electric Crew on Facebook and host its annual Customer Appreciation Cookout from 11 a.m. to 1 p.m. on Tuesday, October 6, in the lower city parking lot under the blue awning. RMU extends its sincere thanks to its electric crews and all RMU employees for their continued hard work and commitment to excellence.

C. ENGINEERING MANAGER'S REPORT

1. Update on RMU projects *(presented by Davis)*

Davis highlighted current electric and water projects listed in the Operations Report which includes:

- Installation of capacity rack on 34kV subtransmission system adjacent to Grove substation.
- Water main extension and electric distribution system extension to new residential subdivision on Audubon Drive
- Revision of electric service with building remodel for the University. Converting the location to be serviced from 12kV distribution system instead of 4kV.
- Completed fiber system repairs following vandalism
- Water crews have been working on water distribution system improvements on North Rolla Street in conjunction with the City of Rolla's storm sewer improvements.
- Replacement of water distribution system along Vienna Road

A complete list with details of electric, fiber and water projects was included in the Board packet.

D. GENERAL MANAGER'S REPORT *(none)*

VI. UNFINISHED BUSINESS *(none)*

VII. **NEW BUSINESS**

A. **RFB #26-116 – Underground Wire** *(presented by Lonning)*

Lonning presented the bids for the purchase of 47,000 feet of 15kV underground wire in three sizes to support upcoming projects at U.S. 63 South, Audubon Ridge, and Phases 2 and 3 of the Highlands on Highway 72. While AECI submitted the lowest bid by approximately $10,000, the wire did not meet bid specifications. Therefore, staff recommends awarding the complete bid to Cape Electric Supply for $398,955. **Hall made a motion, seconded by Polizzi, to award the bid for underground wire to Cape Electric Supply for $398,955. Motion passed unanimously.**

B. **RFB #27-100** *(presented by Lonning)*

Lonning presented the bids to complete approximately 3200 feet of directional drilling along U.S. 63 South for the installation of a 12 kV tie line between two RMU substations. Bids were solicited from three companies with two of those submitting bids. Staff recommends approval of the low bid submitted by TNT Underground Construction at a rate of $38.00 per foot, for an estimated total of $121,600. Lonning noted that the bid also includes a rock boring rate of $76.00 per foot, as rock may be encountered near the Lanning Lane end of the project. If rock is encountered during boring, the final project cost will increase accordingly. **Hall made a motion, seconded by Polizzi, to award the directional drilling contract to TNT Underground Construction at $38 per foot, with a rock-boring rate of $76 per foot if needed. Motion passed unanimously.**

VIII. **CLOSED SESSION** (none)

IX. **ADJOURNMENT**

With no further business to discuss, **Polizzi made a motion, seconded by Hall, to adjourn. Motion passed unanimously. The meeting adjourned at 5:18 p.m.**

_____

Dr. Wm. Eric Showalter, President

_____

Fred L. Stone, Secretary

The Board's next meeting is scheduled for Tuesday, October 27, 2026 at 4:30 p.m.

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell, Finance Manager

ACTION REQUESTED: Approve September FY2026 reports for the City

ITEM/SUBJECT: September 2026 Financials

BUDGET APPROPRIATION: DATE: 10/27/2026

****

COMMENTARY:

Notes to Statement of Income & Expenses

The FY2026 financial statements included in this packet are presented prior to audit. Operating income for the fiscal year is $38,105,000, reflecting an increase of approximately $3.7 million over FY2025 and aligning closely with our budgeted revenue target.

Purchased power expenses year to date amount to $27,290,000, representing an increase of roughly $2.2 million compared to the prior year and exceeding the budget by approximately 1%. This variance is primarily driven by a higher volume of energy purchased – 15 thousand additional MW through August 2026 compared to the same period in 2025 – and an increase in the average cost per megawatt-hour (MWh) of $2.15.

	MW PURCHASED			ALL IN COST*	
	FY2026	FY2025		FY2026	FY2025
YTD thru Aug	307,393	292,197	YTD thru July	77.27	75.12

*Does not include local transmission and true ups beyond 30 days

Total operating expenses for FY2026 were $39.6 million, an increase of approximately $878,000 from the prior fiscal year. This increase was primarily driven by higher wholesale power costs. Despite the increase, operating expenses finished $1.2 million below budget, reflecting effective cost management throughout the year.

As a result, RMU recorded an operating loss of $1.5 million, significantly better than the budgeted operating loss of $2.77 million. The Electric Department reported an operating loss of $2.87 million, improving substantially from the budgeted loss of $4.1 million. The Water Department generated an operating gain of $245,000, while Power Production contributed an operating gain of just over $1.0 million. After recognizing other income, primarily interest earnings and grant revenue, RMU finished the fiscal year, prior to audit adjustments, with a net gain of $1,782,857. This outcome reflects stronger-than-budgeted operating performance and the positive impact of non-operating revenue sources.

Rolla Municipal Utilities
Statement of Income & Expense - Company Wide
FY 2026 for 12 months ended September 30, 2026 (100%) - BEFORE AUDIT

	Sep-26	Sep-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
OPERATING INCOME						
Residential Sales	1,253,793	1,043,010	14,517,232	13,783,591	15,111,262	96.07%
Commercial Sales	656,077	545,043	7,035,501	6,337,812	6,557,150	107.30%
Power Service Sales	777,313	649,226	8,418,022	7,710,596	8,045,220	104.63%
Industrial Sales	599,492	567,993	6,885,044	6,380,471	7,303,550	94.27%
Street Lighting	13,895	14,008	178,364	181,000	181,148	98.46%
Area Lighting	7,023	7,173	86,254	92,090	86,458	99.76%
Capacity Credits	164,170	28,652	1,341,575	343,502	1,200,000	111.80%
Operating Credit	-		73,463	27,140	30,000	244.88%
Electric Rate Stabilization Fund	(60,000)	(60,000)	(720,000)	(720,000)	(720,000)	100.00%
Interdepartmental Sales - City	24,123	20,783	289,476	249,394	289,472	100.00%
Total Operating Income	$ 3,435,885	$ 2,815,888	38,104,931	34,385,598	38,084,260	100.05%
OPERATING EXPENSES						
Purchased Power	2,532,129	2,076,433	27,290,355	25,092,050	27,000,000	101.08%
Asset Charges	834,519	1,042,741	9,762,269	10,906,775		
Load Charges	1,465,343	811,825	15,106,874	12,023,729		
Transmission Charges	232,268	221,867	2,421,212	2,143,175		
Other Power Charges		-	-	18,370		
Distribution	516,166	1,536,882	3,689,924	4,387,183	4,987,000	73.99%
Source of Supply & Plumbing	46,550	44,788	591,646	556,541	627,000	94.36%
Customer Accounting & Collecting	63,248	67,638	820,676	822,431	890,000	92.21%
Treatment	10,159	3,436	76,597	64,237	80,000	95.75%
Administrative & General	322,028	267,050	4,289,443	5,171,534	4,373,000	98.09%
Electric & Water - RMU Facilities	4,306	3,187	51,750	47,532	25,000	207.00%
Fuel - Power Production	-		89,240	8,194	300,000	29.75%
Depreciation - RMU	241,638	213,869	2,722,374	2,594,562	2,580,000	105.52%
Total Operating Expenses	$ 3,736,224	$ 4,213,283	39,622,005	38,744,263	40,862,000	96.97%
Operating Income or Loss	$ (300,339)	$ (1,397,395)	(1,517,075)	(4,358,665)	(2,777,740)	54.62%
OTHER INCOME & EXPENSE						
Interest Income	70,511	85,179	870,582	1,117,819	800,000	108.82%
Late Fees	31,542	40,303	334,984	314,365	300,000	111.66%
Frontage Fees	-		-	-	25,000	0.00%
Capital Reimbursement	-		-	66,854	66,500	0.00%
Gain/Loss - Fixed Assets	-		84,547	-	60,000	140.91%
Rental Income	1,256	1,256	21,066	20,212	28,000	75.24%
Contractor Mains			-	-	250,000	
Other Income	1,304,594	12,558	2,063,699	1,426,019	690,000	299.09%
Other Income Deductions	(8,853)	(5,076)	(158,059)	(58,239)	(146,000)	108.26%
Inter. Expenses - City RAW Mgr	-		83,112	(29,931)	(50,000)	-166.22%
Total Other Income & Expense	$ 1,399,048	$ 134,220	3,299,931	2,857,099	2,023,500	163.08%
NET INCOME OR LOSS	$ 1,098,710	$ (1,263,175)	1,782,857	(1,501,566)	(754,240)	-236.38%

Rolla Municipal Utilities
Statement of Income & Expense - Electric Department
FY 2026 for 12 months ended September 30, 2026 (100%) - BEFORE AUDIT

	Sep-26	Sep-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
OPERATING INCOME						
Residential Single Phase Sales	1,023,338	824,391	11,890,723	11,299,933	12,623,800	94.19%
Residential Three Phase Sales	18,767	13,736	172,922	152,085	168,500	102.62%
Commercial Single Phase Sales	158,610	130,199	1,723,487	1,650,635	1,752,400	98.35%
Commercial Three Phase Sales	407,210	321,293	4,330,486	3,751,687	3,938,200	109.96%
Power Service Sales	703,067	586,789	7,708,420	7,005,866	7,341,000	105.01%
Industrial Sales	560,746	531,030	6,490,374	5,301,895	6,628,600	97.91%
Rate Stabilization	(60,000)	(60,000)	(720,000)	(720,000)	(720,000)	100.00%
Street Lighting	13,895	14,008	178,364	181,000	181,148	98.46%
Area Lighting	7,023	7,173	86,254	92,090	86,458	99.76%
Interdepartmental Sales - City	15,439	13,301	185,265	159,612	185,265	100.00%
Total Operating Income	$2,848,095	$ 2,381,921	32,046,295	28,874,803	32,185,371	99.57%
OPERATING EXPENSES						
Depreciation	123,987	119,742	1,526,420	1,457,404	1,569,200	97.27%
City of Rolla Expense - RAW Mgr			83,112	29,931	80,000	103.89%
Purchased Power	2,532,129	2,076,433	27,290,355	25,092,050	27,000,000	101.08%
Asset Charges	834,519	1,042,742	9,762,269	10,906,776		
Load Charges	1,465,343	811,825	15,106,874	12,023,728		
Transmission Charges	232,268	221,867	2,421,212	2,143,176		
Other Power Charges		-	-	18,370		
Misc. Distribution Expense	35,235	34,904	443,586	1,841,900	2,050,000	21.64%
O & M Sub-Transmission Lines			-	-	-	
Maintenance of Warehouse Bldg.	1,623	220	23,737	30,305	25,000	94.95%
O & M Station Equipment	2,695	2,542	13,090	28,432	40,000	32.73%
O & M Bulk Stn-Trans Station Equip.		693	77,529	14,839	220,000	35.24%
O & M Overhead Lines	272,755	317,025	1,476,496	1,397,724	1,250,000	118.12%
O & M Underground Lines	4,638	15,207	206,400	69,998	100,000	206.40%
Maintenance to Line Transformers			9,727	22,389	25,000	38.91%
O & M Streetlighting	43,160	25,705	236,638	210,576	240,000	98.60%
O & M Sub-Transmission Meters	10,895	12,328	117,603	128,208	130,000	90.46%
Cost of Electric Plant Removal		1,031,669	2,912	1,031,669	2,000	145.59%
Meter Reading Expenses	4,901	5,418	60,834	68,119	70,000	86.91%
Customer Records & Coll. Expense	36,374	37,083	461,157	454,963	500,000	92.23%
Uncollectible Accounts			-	-	25,000	0.00%
Uncoll. Accts - Recover Less Fees	(1,176)	(101)	(4,424)	(5,153)	-	
Advertising Expense	427	26	15,318	20,250	20,000	76.59%
Administrative & General	17,542	12,507	243,963	157,739	235,000	103.81%
Office Supplies & Expense	16,753	10,258	185,608	196,977	265,000	70.04%
Outside Services Employed			71,844	1,543	80,000	89.80%
Insurance			322,835	325,489	340,000	94.95%
Employee Benefits	150,948	141,917	1,755,827	1,793,728	1,800,000	97.55%
Electric & Water - Elec Dept 64%	2,756	2,040	33,120	30,420	45,000	73.60%
Miscellaneous General Expenses	37,056	15,594	254,820	137,817	165,000	154.44%
Maintenance to General Plant	1,865	1,670	32,404	24,288	25,000	129.62%
Other Income	(5,035)	(5,067)	(61,174)	(59,677)	-	
Other Income Deductions	4,796	3,249	37,287	37,273	-	
Total Operating Expenses	$3,294,324	$ 3,861,062	34,917,024	34,539,203	36,301,200	96.19%
Operating Income or Loss - Electric	$ (446,228)	$(1,479,141)	(2,870,729)	(5,664,400)	(4,115,829)	69.75%

Rolla Municipal Utilities
Statement of Income & Expense - Water Department
FY 2026 for 12 months ended September 30, 2026 (100%) - BEFORE AUDIT

	Sep-26	Sep-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
OPERATING INCOME						
Residential Single Phase Sales	201,139	193,727	2,324,340	2,258,565	2,370,720	98.04%
Residential Three Phase Sales	2,078	2,052	24,846	24,936	28,242	87.97%
Water District Special Sales	8,470	9,104	104,401	48,072	106,020	98.47%
Commercial Single Phase Sales	54,715	57,252	600,396	573,577	598,080	100.39%
Commercial Three Phase Sales	35,541	36,298	381,132	361,912	373,290	102.10%
Power Service Sales	74,246	62,437	709,602	704,730	704,220	100.76%
Industrial Sales	20,658	17,079	223,312	218,017	226,860	98.44%
MS&T Special Sales - 6" Meters	18,088	19,884	171,358	158,794	157,250	108.97%
Interdepartmental Sales - City	8,684	7,482	104,211	89,782	104,210	100.00%
Total Operating Income	$423,620	$405,315	4,643,597	4,438,385	4,668,892	99.46%
OPERATING EXPENSES						
Depreciation	114,978	91,454	1,163,434	1,104,637	1,010,800	115.10%
O&M - Wells and Well Houses	9,993	-	77,872	86,447	75,000	103.83%
Fuel or Power for Pumping	45,852	6,454	516,168	421,977	550,000	93.85%
O&M - Pumps & Houses	(9,294)	38,334	(2,394)	48,118	2,000	
Chemicals	6,691		23,672	22,583	20,000	118.36%
O&M - Treatment	3,468	3,436	52,925	41,654	60,000	88.21%
Misc. Distribution Expense	22,179	22,156	279,545	259,144	285,000	98.09%
O&M - Towers	465	3,243	17,902	7,249	20,000	89.51%
O& M - Mains	85,193	61,647	466,402	423,080	400,000	116.60%
O&M - Meters	2,840	3,290	42,362	50,354	50,000	84.72%
O&M - Service Lines	3,897	3,109	64,659	58,843	80,000	80.82%
Maintenance of Hydrants	171	1,953	22,053	16,546	10,000	220.53%
Meter Reading Expenses	3,912	4,435	48,517	56,881	50,000	97.03%
Primacy Fees			51,533	102,514	55,000	93.70%
Customer Records & Coll. Expense	19,898	20,859	257,113	250,187	270,000	95.23%
Uncollectible Accounts			-	236	-	
Uncoll. Accts - Recover Less Fees	(662)	(57)	(2,521)	(2,803)	-	
Advertising Expense	32	89	6,376	6,150	8,000	79.70%
Administrative & General	9,867	7,035	136,842	97,078	210,000	65.16%
Office Supplies & Expense	9,424	5,779	101,074	103,131	145,000	69.71%
Outside Services Employed			54,146	3,393	50,000	108.29%
Insurance			133,314	133,012	140,000	95.22%
Employee Benefits	69,832	62,729	764,059	775,042	760,000	100.53%
Electric & Water - Water Dept 36%	692	530	8,357	7,454	-	
Miscellaneous General Expenses	6,081	7,200	96,969	91,052	20,000	484.85%
Maintenance to Warehouse Bldg	913	19	13,268	17,582	15,000	88.45%
Maintenance to General Plant	1,049	939	18,227	12,789	15,000	121.52%
Other Income	(2,832)	(2,850)	(34,411)	(33,568)	-	
Other Income Deductions	2,698	1,827	20,974	20,966	-	
Total Operating Expenses	$407,336	$343,612	4,398,439	4,181,727	4,300,800	102.27%
Operating Income or Loss - Water	$ 16,284	$ 61,703	245,159	256,659	368,092	66.60%

Rolla Municipal Utilities
Statement of Income & Expense - Power Production Department
FY 2026 for 12 months ended September 30, 2026 (100%)

	Sep-26	Sep-25		YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
OPERATING INCOME							
Capacity Credits	164,170	28,652		1,341,575	343,502	1,200,000	111.80%
Operating Credit	-			73,463	27,140	30,000	244.88%
Total Operating Income	$ 164,170	$ 28,652		1,415,038	370,642	1,230,000	115.04%
OPERATING EXPENSES							
PP - Depreciation	2,673	2,673		32,520	32,521	25,000	130.08%
PP - O - Supervision & Engineering				158	-	5,000	
PP - O - Fuel				89,240	8,194	50,000	178.48%
PP - O - Generation Expense				-	-	20,000	0.00%
PP - O - Misc. Power Generation				25,537	19,299	10,000	255.37%
PP - M - Generation & Elect Equip.	2,154	1,789		186,289	88,145	125,000	149.03%
PP - Insurance				1,756	1,862	5,000	35.12%
PP - Employee Benefits	1,151	1,306		16,831	16,929	20,000	84.16%
Total Operating Expenses	$ 5,978	$ 5,767		352,332	166,950	260,000	135.51%
Operating Income or Loss - Power Prod.	$ 158,192	$ 22,885		1,062,706	203,692	970,000	109.56%



ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell, Finance Manager

ACTION REQUESTED: None

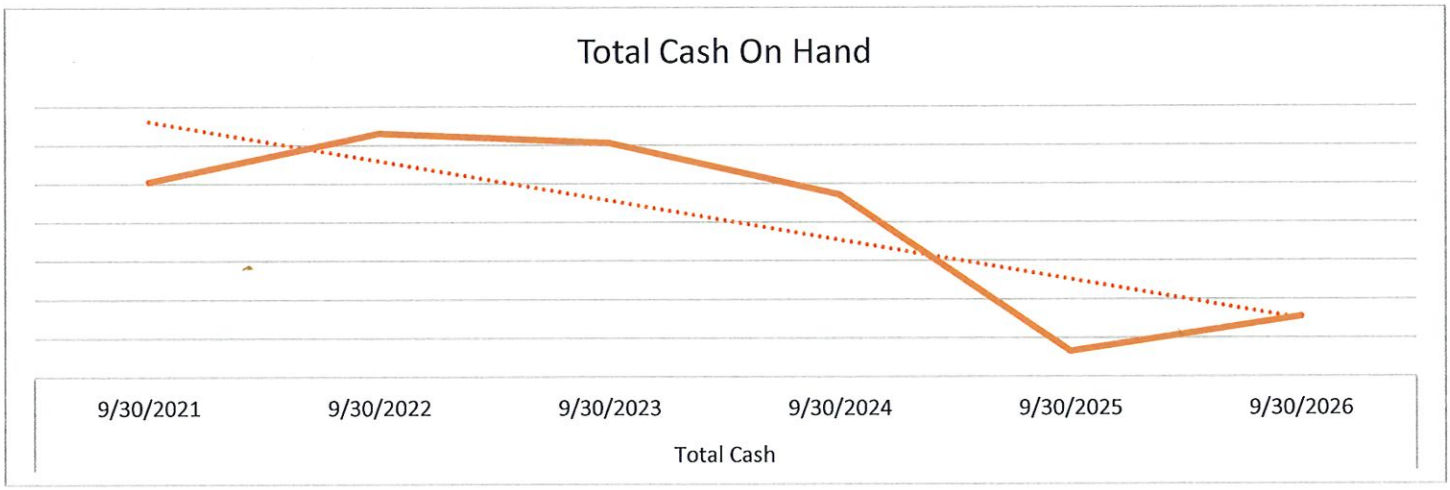
ITEM/SUBJECT: FY2026 Cash on Hand

BUDGET APPROPRIATION: DATE: 10/27/2026

****

COMMENTARY:

When reviewing our Total Cash on Hand trend, we had been experiencing a consistent decline in cash balances over the past several years. I am pleased to report that this trend reversed in FY2026, with total cash increasing by nearly $1 million during the year. This improvement represents positive momentum in our overall financial position and reflects the progress we are making in strengthening RMU's cash reserves and liquidity.



FINANCIAL STATEMENT
SEPTEMBER 2026

RECEIPTS:		
Electric, Water, Tax, Sewer and Refuse Charge		
Accounts Receivable - Miscellaneous		
Customer's Deposits - Refundable		
Misc Non-Operating Revenue		
Total Receipts	$5,513,023.66	
FSCB General Fund Account Interest (August 31, 2026)	$3.45	
FSCB Electronic Payment Account Interest (August 31, 2026)	$94.75	
PCB General Fund Account Interest (August 31, 2026)	$6,693.19	
PCB Electronic Payment Account Interest (August 31, 2026)	$1,656.56	
PCB ICS Sweep Account Interest (August 31, 2026)	$59,523.24	
Public Utility Cash In Bank (August 31, 2026)	$26,508,931.66	
Total Receipts and Cash In Bank		**$32,089,926.51**
DISBURSEMENTS:		
Power Purchased	$2,113,663.29	
Operating Expenses	$338,252.50	
Administrative and General Expenses	$167,515.15	
Payroll	$241,365.75	
Capital Expenditures	$0.00	
Construction in Progress	$532,565.57	
Stock Purchases (Inventory)	$19,904.95	
Balance of Customer's Deposits after Finals	$40,396.00	
Medical, Dental, Vision and Life Insurance Paid by Employees	$20,326.92	
Support Payments	$1,350.00	
457 Plan RMU/Employee Contributions	$18,244.83	
Flexible Spending Account Contributions	$575.00	
U.S. Withholding Tax	$30,771.64	
Missouri Dept. of Revenue (Sales Tax)	$53,122.33	
Missouri Dept. of Revenue (Income Tax)	$11,112.00	
Phelps County Bank (Social Security)	$48,447.28	
Sewer Service Charge	$500,241.88	
Refuse Service Charge	$278,058.73	
PILOT to City of Rolla	$156,598.36	
City Right-of-Way Manager	$0.00	
Utility Incentives	$0.00	
Unclaimed Deposits to State	$0.00	
Primacy Fees	$0.00	
Working Fund Voids	-$19,147.13	
Check # Voided	-$53.76	
	$4,553,311.29	
Cash in Bank (September 30, 2026)	$27,536,615.22	
Total Disbursements and Cash In Bank		**$32,089,926.51**
BALANCE OF OTHER FUNDS:		
TOTAL PUBLIC UTILITY ACCOUNTS BALANCES:	$3,723,908.29	
ELECTRIC RESERVES:		
Money Market Account	$9,327,987.36	Partially Funded
Rate Stabilization Fund	$2,160,000.00	Partially Funded
Total Electric Reserves	$11,487,987.36	
RESTRICTED ELECTRIC RESERVES:		
Money Market Account	$10,398,771.20	FY21 Funded
Total Electric Reserves	$10,398,771.20	
Service Center Expansion	-$7,750,000.00	
AVAILABLE RESTRICTED ELECTRIC RESERVES	$2,648,771.20	
WATER RESERVES:		
Money Market Account	$216,965.81	Partially Funded
Rate Stabilization Fund	$681,299.00	Partially Funded
Total Water Reserves	$898,264.81	
TOTAL RESERVES:		$22,785,023.37
TOTAL PUBLIC UTILITY ACCOUNTS AND RESERVES:		$26,508,931.66

* Benchmark:	
Electric Reserves:	$12,262,763.00
Electric Rate Stabilization:	$3,065,691.00
Water Reserves:	$3,197,434.00
Water Rate Stabilization:	$799,359.00
	$19,325,247.00

Rolla Municipal Utilities

RMU People You Know, Service You Trust

STATISTICS

SEPTEMBER 2026

PRODUCTION	
Date of Demand	09/03/2026
Time of Demand	6:00 PM
Billing Demand	64.5 MW
kWh Purchased	30,032,300
Total Cost	$2,532,129.37
Cost per kWh	$0.084314
Load Factor	64.67%

Pumped #2 Well	3,114,000
Pumped #3 Well	4,325,000
Pumped #4 Well	3,363,000
Pumped #5 Well	6,974,000
Pumped #6 Well	2,648,000
Pumped #7 Well	395,000
Pumped #8 Well	971,000
Pumped #9 Well	5,241,000
Pumped #10 Well	3,013,000
Pumped #11 Well	4,565,000
Pumped #12 Well	4,066,000
Pumped #13 Well	571,000
Pumped #14 Well	3,449,000
Pumped #15 Well	6,804,000
Pumped #16 Well	12,281,000
Pumped #17 Well	5,773,000
Pumped # 1 Ind Park Well	4,384,000
Pumped # 2 Ind Park Well	2,478,000
Pumped # 3 Ind Park Well	5,472,000
Total Gallons	79,887,000

METERS IN SERVICE	Electric	Water
Residential - Single Phase	8,144	6,480
Residential - Three Phase	24	19
Commercial - Single Phase	925	507
Commercial - Three Phase	492	312
Power Service	89	82
Industrial	7	2
Area Lighting	15	0
Street Lighting	23	0
Missouri S&T	0	11
PWSD #2	0	632
Total	9,719	8,045

ELECTRIC SALES	
Residential - Single Phase kWh	8,832,888
Residential - Three Phase kWh	189,440
Commercial - Single Phase kWh	1,480,094
Commercial - Three Phase kWh	4,182,362
Power Service kWh	7,239,800
Industrial kWh	6,547,210
Area Lighting kWh	14,411
Street Lighting kWh	21,995
Rental Lights kWh	68,398
Total kWh Sold	28,576,598
Demand kW	30,260
Revenue	$2,658,010.24
Monthly Loss	4.85%
Fiscal Year to Date Loss	5.79%

WATER SALES	
Residential - Single Phase Gallons	27,346,000
Residential - Three Phase Gallons	345,000
Commercial - Single Phase Gallons	8,404,000
Commercial - Three Phase Gallons	6,338,000
Power Service Gallons	15,159,000
Industrial Gallons	4,377,000
Missouri S&T Gallons	3,738,000
PWSD #2 Gallons	1,610,000
Total Gallons Sold	67,317,000
Revenue	$413,853.38
Pumping Cost, Electric	$45,771.46
Monthly Unidentified Loss	14.19%
Fiscal Year to Date Unidentified Loss	14.40%

PILOT	$	165,189.54
Sewer Service Charge	$	513,460.03
Refuse Service Charge	$	280,094.67

Gross Payroll	$	343,229.13

** Loss includes 1,232,200 gallons per water main flushing records.
*** FY loss includes 39,819,400 gallons per water main flushing records.

Range of Checking Accts: GEN FUND PCB to GEN FUND PCB Range of Check Dates: 09/14/26 to 09/14/26
Report Type: All Checks Report Format: Condensed Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	PO #	Description	Amount Paid	Reconciled/Void	Ref Num	Contract
GEN FUND PCB	General Fund PCB							
53472	09/14/26	1061		CITY OF ROLLA				208
			26-04542	PILOT - JULY 2026	156,598.36			
53473	09/14/26	1062		CITY OF ROLLA				208
			26-04588	HWY O - 20 YD DUMPSTER	493.07			
53474	09/14/26	1063		CITY OF ROLLA				208
			26-04564	REFUSE - AUGUST 2026	278,058.73			
53475	09/14/26	1064		CITY OF ROLLA				208
			26-04565	SEWER - AUGUST 2026	500,241.88			
53476	09/14/26	1084		ROLLA MUNICIPAL UTILITIES				208
			26-04755	PP 8.26.26-9.9.26	5,803.50			
53477	09/14/26	1165		ROLLA MUNICIPAL UTILITIES				208
			26-04763	AUGUST AUTOMATICS	34,047.14			
53478	09/14/26	1188		MILLER GLASS				208
			26-04606	SCREEN	31.78			
53479	09/14/26	1231		ROLLA MUNICIPAL UTILITIES				208
			26-04756	PP 8.26.26-9.9.26	16,249.91			
53480	09/14/26	1232		ROLLA MUNICIPAL UTILITIES				208
			26-04757	PP 8.26.26-9.9.26	123,263.03			
53481	09/14/26	1234		ROLLA MUNICIPAL UTILITIES				208
			26-04758	PP 8.26.26-9.9.26	24,960.30			
53482	09/14/26	1236		ROLLA MUNICIPAL UTILITIES				208
			26-04741	REIMBURSE 1ST SEPTEMBER WF	15,686.60			
53483	09/14/26	1294		FAMILY CENTER, THE				208
			26-04551	OIL, FUNNEL & SCRAPER TRK#1	38.96			
			26-04552	IMPACT SOCKETS	20.47			
			26-04592	3" & 4" PVC SLIP CAPS	31.67			
			26-04593	6" ROD & MISC HARDWARE	99.69			
			26-04594	MISC HARDWARE	1.29			
			26-04595	OIL & SMALL ENGINE PARTS	231.96			
			26-04728	STRAW BALES	17.00			
			26-04729	CLEVIS GRAB HOOKS & 3" LINE	37.97			
			26-04730	275 GALLON TANK W/ 2" VALVE	150.00			
					629.01			
53484	09/14/26	1354		MISSOURI DEPT OF REVENUE				208
			26-04563	SALES TAX - AUGUST 2026	32,962.33			

RBPW

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
GEN FUND PCB	General Fund PCB		Continued		
53485	09/14/26	1511	FAMILY SUPPORT PAYMT CTR		208
26-04759	PP 8.26.26-9.9.26		365.63		
53486	09/14/26	1635	LOWE'S		208
26-04727	AIR DUSTER & LUGS		20.80		
53487	09/14/26	1664	CAPITAL QUARRIES COMPANY, INC		208
26-04602	8/24, 8/27 & 8/31 1" CLEAN		2,777.12		
26-04717	9/1 - 9/3 LOADS		2,969.73		
			5,746.85		
53488	09/14/26	1756	MIKE'S CAR CARE CENTER		208
26-04721	MOWER TIRE		100.00		
53489	09/14/26	1770	MO DEPT OF PUBLIC SAFETY		208
26-04737	MO ELEVATOR SAFETY CERTIFICATE		25.00		
53490	09/14/26	1859	TOMO DRUG TESTING		208
26-04583	DRUG SCREEN - SARA MONTALTO		73.00		
53491	09/14/26	1890	AMERICAN MESSAGING		208
26-04575	PAGER SERVICES SEPTEMBER 2026		55.42		
53492	09/14/26	1934	AUTOZONE INC		208
26-04181	RETURN - 12V SOCKET		22.30-		
26-04182	2 SOCKET		19.39		
26-04740	300 CABLE TIES		7.59		
			4.68		
53493	09/14/26	1973	ANIXTER INC		208
26-04753	SAFETY GLASSES		382.56		
53494	09/14/26	1974	MELROSE QUARRY LLC		208
26-04600	3/4" CLEAN		620.16		
53495	09/14/26	2052	AMEREN MISSOURI		208
26-04576	504 E 18TH NATURAL GAS		56.61		
53496	09/14/26	2128	GFI DIGITAL, INC		208
26-04577	OCT BASE RATE & AUGUST OVERAGE		410.88		
26-04586	IMC4500 AUGUST OVERAGE		13.67		
			424.55		
53497	09/14/26	2157	STIRITZ, HANK		208
26-04574	SAFETY FOOTWEAR REIMBURSEMENT		108.18		
53498	09/14/26	2254	CAPE ELECTRIC SUPPLY		208
26-04731	24 FIBER PVC RISER BLACK JACKT		2,950.00		
26-04732	REEL OF FLAT DROP CABLE		760.00		
			3,710.00		

Check # Check Date Vendor / PO # Description	Amount Paid	Reconciled/Void Ref Num / Contract
GEN FUND PCB General Fund PCB	Continued	
53499 09/14/26 2258 TRUIST BANK		208
26-03673 ARBOX MONTHLY ITEMS-JUNE 2026	53.76	
26-04559 ARBOX MONTHLY ITEMS-AUGUST 26	51.52	
	105.28	
53500 09/14/26 2269 PRICE CHOPPER		208
26-04589 ICE CREAM / POPSICLES	47.21	
53501 09/14/26 2273 CINTAS FIRST AID & SAFETY		208
26-04736 MEDICAL SUPPLIES - OFFICE	75.09	
26-04751 MEDICAL SUPPLIES - PLANT	189.40	
	264.49	
53502 09/14/26 2308 DICKEY BUB FARM & HOME		208
26-04548 BOLTS BY POUND	6.34	
53503 09/14/26 2315 MASTERCARD		208
26-04749 8/31/26 STATEMENT	6,770.85	
26-04750 8/31/26 STATEMENT	2,927.08	
	9,697.93	
53504 09/14/26 2319 CORE & MAIN LP		208
26-04598 TAPT REP CLP	195.90	
26-04752 BRASS ADAPTERS	80.28	
	276.18	
53505 09/14/26 2354 MENARDS - ROLLA		208
26-04724 LED BULBS	54.98	
53506 09/14/26 2392 CASTLE, ROBERT		208
26-04568 REIMBURSE HAZMAT FINGERPRINT	85.25	
53507 09/14/26 2407 SEEST, ERIC		208
26-04745 SAFETY FOOTWEAR REIMBURSEMENT	94.52	
53508 09/14/26 2414 KIENSTRA 44, LLC		208
26-04560 8/17 VIENNA RD LOAD	214.00	
26-04561 8/24 HWY O LOAD	214.00	
	428.00	
53509 09/14/26 2446 TNT UNDERGROUND CONST INC		208
26-04591 6" BORE - LIONS CLUB DR	4,500.00	
53510 09/14/26 2451 MORRISON, ETHAN		208
26-04599 DRIVERS LICENSE REIMBURSEMENT	39.01	
53511 09/14/26 2456 HOPKINS BACKFLOW TESTING LLC		208
26-04558 ANNUAL BACKFLOW TEST	80.00	
53512 09/14/26 2473 ED MORSE CHEVROLET		208
26-04748 TRK#23 NEW HEADLAMP BULB	554.18	

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
GEN FUND PCB	General Fund PCB		Continued		
53513	09/14/26	2487	HFL NETWORKS LLC		208
26-04562	500 MBPS DIA INTERNET		300.00		
53514	09/14/26	2491	SECURITY BENEFIT LIFE INSURANC		208
26-04760	PP 8.26.26-9.9.26		9,373.18		
53515	09/14/26	2505	CALIFORNIA STATE		208
26-04761	PP 8.26.26-9.9.26		309.37		
53516	09/14/26	2554	NAPA AUTO PARTS - KC067		208
26-04713	TRK#18 HVAC AIR DOOR ACTUATOR		36.14		
26-04714	BRAKE CLEANER, TOWELS, LUG NUT		24.79		
			60.93		
53517	09/14/26	2557	COOPER, KEVIN		208
26-04567	REIMBURSE HAZMAT FINGERPRINT		85.25		
53518	09/14/26	FABIC005	FABICK POWER SYSTEMS, INC.		208
26-04533	CIRCUIT BREAKER & SWITCH		4,953.29		
53519	09/14/26	WATER005	WATER SMART TESTING LLC		208
26-04570	6/29 WOODCREST/AUBUDON RIDGE		50.00		
26-04571	WELL 7 & 8 TESTING		200.00		
26-04572	WELL 14 TESTING		150.00		
26-04735	8/24, 8/25, 8/26 E-COLI TESTS		300.00		
			700.00		
53520	09/14/26	1015	VESTIS		209 Direct Deposit
26-04546	SERVICE, SUPPLIES, RENTAL 8/27		65.49		
26-04733	SERVICE, SUPPLIES, RENTAL 9/3		65.49		
			130.98		
53521	09/14/26	1111	FLETCHER-REINHARDT CO		209 Direct Deposit
26-04496	15KV Horizontal 3PH Switch		5,501.00		
26-04504	ARRESTER,DIST,7.65KV		3,081.60		
26-04505	Sectionalizing Cabinet, 3PH		4,139.55		
26-04543	TRANSFORMER SPADE ADAPTERS		1,092.00		
26-04544	ALUM BOLTED CONNECTORS		720.00		
26-04545	600FT 6" PVC CONDUIT		3,510.00		
26-04794	NEMA TRANSFORMER SPADE ADAPTER		588.00		
26-04795	INSULATOR, VERT POST GRAY		470.10		
26-04796	SECONDARY CURRENT TRANSFORMERS		3,421.80		
			22,524.05		
53522	09/14/26	1183	MFA OIL COMPANY		209 Direct Deposit
26-04744	AUGUST FUEL PURCHASES		2,564.07		
53523	09/14/26	1204	O'REILLY AUTOMOTIVE STORES INC		209 Direct Deposit
26-04555	GEAR LUBE		259.98		
26-04556	15W40 MOTOR OIL		114.95		
26-04605	LUG NUTS		41.85		
26-04719	LUG NUTS, WHEEL STUDS & BPC		47.14		

Check #	Check Date	Vendor	PO #	Description	Amount Paid	Reconciled/Void	Ref Num	Contract
GEN FUND PCB	General Fund PCB	Continued						
53523		O'REILLY AUTOMOTIVE STORES INC Continued						
			26-04720	LUG NUTS FOR TILT TRAILER	19.53			
			26-04738	7.5AMP GLASS	6.49			
					489.94			
53524	09/14/26	1226 PLAZA TIRE SERVICE INC						209 Direct Deposit
			26-04603	3 TIRES FOR TILT TRAILER	650.46			
53525	09/14/26	1230 PLUMB SUPPLY COMPANY-ROLLA						209 Direct Deposit
			26-04715	2" BALL VALVE	148.89			
			26-04725	KEY-TITE PIPE JOINT COMPOUND	31.87			
			26-04726	3/4" SWEAT LF NIBCO BALL VALVE	20.54			
					201.30			
53526	09/14/26	1348 MO JOINT MUN ELEC UTIL CM						209 Direct Deposit
			26-04716	POWER PURCHASED - AUGUST 2026	2,113,663.29			
53527	09/14/26	1488 ALTEC INDUSTRIES						209 Direct Deposit
			26-04557	TRK#22 WHEEL CHOCKS & BEACON	344.61			
			26-04754	HOSE ASSEMBLY	281.56			
					626.17			
53528	09/14/26	1852 MO ONE CALL SYSTEM INC						209 Direct Deposit
			26-04584	337 LOCATES - AUGUST 2026	454.95			
53529	09/14/26	1904 FASTENAL COMPANY						209 Direct Deposit
			26-04547	SAFETY GLASSES	372.73			
53530	09/14/26	1970 ROLLA MUNICIPAL UTILITIES				09/14/26 VOID	0	
53531	09/14/26	1970 ROLLA MUNICIPAL UTILITIES				09/14/26 VOID	0	
53532	09/14/26	1970 ROLLA MUNICIPAL UTILITIES						209 Direct Deposit
			26-04534	38926-0 7/17/26-8/19/26	3,041.64			
			26-04535	38936-0 7/17/26-8/19/26	1,648.19			
			26-04536	38966-0 7/17/26-8/19/26	29.88			
			26-04537	42336-1 7/17/26-8/19/26	7,423.76			
			26-04538	38866-1 7/17/26-8/19/26	298.41			
			26-04539	39986-1 7/17/26-8/19/26	380.31			
			26-04540	39446-1 7/17/26-8/19/26	693.21			
			26-04541	38726-1 7/17/26-8/19/26	107.94			
			26-04587	59299-0 7/2/26-8/5/26	597.14			
			26-04766	49606-0 7/29/26-8/28/26	48.60			
			26-04767	57426-0 7/29/26-8/28/26	2,584.58			
			26-04768	38986-0 7/29/26-8/28/26	61.79			
			26-04769	39566-0 7/29/26-8/28/26	2,529.83			
			26-04770	39576-0 7/29/26-8/28/26	2,127.30			
			26-04771	38996-0 7/29/26-8/28/26	29.69			
			26-04772	38976-0 7/29/26-8/28/26	28.83			
			26-04773	45706-0 7/29/26-8/28/26	778.32			
			26-04774	43796-0 7/29/26-8/28/26	68.09			
			26-04775	39726-0 7/30/26-9/1/26	50.33			

Check #	Check Date	Vendor / PO #	Description	Amount Paid	Reconciled/Void	Ref Num / Contract
GEN FUND PCB		General Fund PCB		Continued		
53532		ROLLA MUNICIPAL UTILITIES	Continued			
		26-04776	39736-0 7/30/26-9/1/26	1,718.89		
		26-04777	39756-0 7/30/26-9/1/26	4,409.58		
		26-04778	40026-0 7/29/26-8/28/26	2,879.60		
		26-04779	39716-0 7/30/26-9/1/26	35.23		
		26-04780	39686-0 7/29/26-8/28/26	29.02		
		26-04781	39786-0 7/30/26-9/1/26	29.88		
		26-04782	39776-0 7/30/26-9/1/26	29.69		
		26-04783	39766-0 7/30/26-9/1/26	1,865.08		
		26-04784	39796-0 7/30/26-9/1/26	1,428.42		
		26-04785	39136-1 7/30/26-9/1/26	360.36		
		26-04786	39066-1 7/29/26-8/28/26	213.99		
		26-04787	39036-1 7/29/26-8/28/26	318.78		
		26-04788	54216-1 7/30/26-9/1/26	206.85		
		26-04789	52786-1 7/30/26-9/1/26	204.33		
		26-04790	44556-1 7/30/26-9/1/26	120.75		
		26-04791	39546-1 7/29/26-8/28/26	248.22		
		26-04792	39076-1 7/29/26-8/28/26	126.00		
		26-04793	50926-1 7/29/26-8/28/26	124.11		
				36,876.62		
53533	09/14/26	2075	INTEGRATED FACILITY SERVICES			209 Direct Deposit
		26-04734	8/10 AC REPAIR	602.63		
53534	09/14/26	2077	TALLMAN EQUIPMENT COMPANY			209 Direct Deposit
		26-04549	GREEN DIRECT CONNECT HOOKS	690.24		
53535	09/14/26	2163	MID AMERICA TEST & SUPPLY LLC			209 Direct Deposit
		26-04597	LARGE RED/YELLOW SLEEVES	765.79		
53536	09/14/26	2194	GAHR TRUCK & EQUIPMENT INC			209 Direct Deposit
		26-04554	TRK20 AIR BRAKE SPRING CHAMBER	184.46		
		26-04573	AIR BRAKE HOSE,FITTING & NIPPL	14.37		
				198.83		
53537	09/14/26	2302	POINT HR INCORPORATED			209 Direct Deposit
		26-04596	BACKGROUND CHECK-SARA MONTALTO	58.25		
53538	09/14/26	2458	SAM, LLC			209 Direct Deposit
		26-04742	AUGUST TECHNICAL SUPPORT	1,350.00		
53539	09/14/26	2504	SOMETHING SPECIAL FLORIST			209 Direct Deposit
		26-04553	SYMPATHY PLANT - ROSIE STOFFER	156.50		
		26-04585	SYMPATHY PLANT - RANDY MACCASH	108.00		
				264.50		
53540	09/14/26	2509	T-MOBILE			209 Direct Deposit
		26-04739	TRACKING SERVICES 7/21-8/20/26	901.77		
53541	09/14/26	2539	EXXON MOBIL BUSINESS PRO			209 Direct Deposit
		26-04743	FUEL PURCHASES 8/7/26-9/6/26	12,386.91		

Check # Check Date Vendor / PO # Description	Amount Paid	Reconciled/Void Ref Num / Contract
GEN FUND PCB General Fund PCB Continued		
53542 09/14/26 2542 WHOLESALE ELECTRIC SUPPLY		209 Direct Deposit
26-04566 SOLVENT CEMENT	178.35	
26-04590 PVC 90 DEGREE ELBOWS	671.23	
26-04604 PVC COIL,CONNECTORS & RED WASH	131.94	
	981.52	
53543 09/14/26 2552 TYNDALE ENTERPRISE, INC.		209 Direct Deposit
26-04578 JOHNSON, BRANDON-EMP CLOTHING	1,897.80	
26-04579 STIRITZ, HANK - EMP CLOTHING	72.45	
26-04580 SMITH, DALTON - EMP CLOTHING	89.70	
26-04581 LONNING, ERIC - EMP CLOTHING	763.10	
26-04582 JOHNSON, BRANDON -EMP CLOTHING	294.05	
26-04722 BELL, JASON - EMP CLOTHING	61.05	
26-04723 STIRITZ, HANK - EMP CLOTHING	66.40	
26-04746 DAVIS, CHAD - EMP CLOTHING	318.90	
26-04747 STIRITZ, HANK - EMP CLOTHING	43.00	
	3,606.45	
53544 09/14/26 2565 CONSOCIATE, INC.		209 Direct Deposit
26-04550 SEPTEMBER PREMIUMS	63,223.44	
26-04764 AUGUST AUTOMATICS	16,986.50	
	80,209.94	
53545 09/14/26 CONSO005 CONSOCIATE FSA		209 Direct Deposit
26-04762 PP 8.26.26-9.9.26	287.50	
53546 09/14/26 GLOBA005 GLOBAL RENTAL CO, INC		209 Direct Deposit
26-04718 TRK#10 RENTAL	4,700.00	

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	48	2	1,232,734.47	0.00
Direct Deposit:	25	0	2,285,558.89	0.00
Total:	73	2	3,518,293.36	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	48	2	1,232,734.47	0.00
Direct Deposit:	25	0	2,285,558.89	0.00
Total:	73	2	3,518,293.36	0.00

Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	6-001	176,714.43	1,392.28-	3,342,971.21	3,518,293.36
Total Of All Funds:		176,714.43	1,392.28-	3,342,971.21	3,518,293.36

Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	176,714.43	1,392.28-	3,342,971.21	3,518,293.36
Total Of All Funds:		176,714.43	1,392.28-	3,342,971.21	3,518,293.36

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	6-001	176,714.43	0.00	0.00	0.00	176,714.43
Total Of All Funds:		176,714.43	0.00	0.00	0.00	176,714.43

Range of Checking Accts: GEN FUND PCB to GEN FUND PCB Range of Check Dates: 09/29/26 to 09/29/26
Report Type: All Checks Report Format: Condensed Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor		Amount Paid	Reconciled/Void	Ref Num
PO #	Description					Contract
GEN FUND PCB	General Fund PCB					
53547	09/29/26	1062	CITY OF ROLLA			212
26-05051	FY26 HARTMANN INCENTIVE			165,467.52		
26-05116	HWY O - 20 YD DUMPSTER			479.44		
				165,946.96		
53548	09/29/26	1084	ROLLA MUNICIPAL UTILITIES			212
26-05086	PP 9.10.26-9.23.26			5,309.50		
53549	09/29/26	1231	ROLLA MUNICIPAL UTILITIES			212
26-05087	PP 9.10.26-9.23.26			14,521.73		
53550	09/29/26	1232	ROLLA MUNICIPAL UTILITIES			212
26-05088	PP 9.10.26-9.23.26			118,102.72		
53551	09/29/26	1233	RMU - PETTY CASH			212
26-05060	Q3 PETTY CASH REIMBURSEMENT			179.50		
53552	09/29/26	1234	ROLLA MUNICIPAL UTILITIES			212
26-05089	PP 9.10.26-9.23.26			23,486.98		
53553	09/29/26	1236	ROLLA MUNICIPAL UTILITIES			212
26-05053	REIMBURSE 2ND SEPT WF			4,276.33		
53554	09/29/26	1294	FAMILY CENTER, THE			212
26-04803	ROUNDUP			21.99		
26-04884	TRK#1 & TRK#20 BATTERIES			269.00		
26-04885	5 GAL UTILITY JUG			25.99		
26-04949	WATTLE, STRAW & SPREADER			195.99		
26-04950	SMALL PARTS			87.00		
26-04951	TRIMMER LINE & GLOVES			33.98		
26-05045	SPLICES & TERMINAL ASSORTMENT			8.98		
26-05046	STRAPS			5.07		
26-05047	SAWZALLS, SOCKETS & MISC HARDW			61.53		
26-05048	DRILL BITS			11.49		
26-05064	FISH FRY SUPPLIES			53.46		
26-05071	LOPPER BYPASS & FUEL-IN-A-CAN			45.98		
26-05104	STIHL TRIMMER HEAD			34.00		
26-05121	MISC HARDWARE			2.67		
				857.13		
53555	09/29/26	1435	PVS DX INC.			212
26-05066	CHLORINE			1,808.27		
53556	09/29/26	1472	CENTRAL SECURITY ALARMS LLC			212
26-04963	FIRE ALARM SYSTEM COMMUNICATOR			365.00		
53557	09/29/26	1511	FAMILY SUPPORT PAYMT CTR			212
26-05090	PP 9.10.26-9.23.26			365.63		

Check #	Check Date	Vendor		Amount Paid	Reconciled/Void	Ref Num
PO #		Description				Contract
GEN FUND PCB		General Fund PCB	Continued			
53558	09/29/26	1635	LOWE'S			212
26-04886			LIGHT BULBS FOR OFFICE	46.15		
26-04887			FENCE PICKETS & SCREWS	16.47		
26-04952			STRAW WATTLE	207.96		
26-05105			STEEL STAKES & REBAR TIES	117.25		
				387.83		
53559	09/29/26	1701	AT&T MOBILITY			212
26-05070			AT&T SVC AUG 7 - SEPT 6	1,502.83		
53560	09/29/26	1701	AT&T MOBILITY			212
26-05118			FIRSTNET HARDWARE/ACTIVATIONS	6,516.33		
53561	09/29/26	1800	ROLLA MUNICIPAL UTILITIES			212
26-04816			SALES TAX DEPOSIT - OCTOBER	20,114.28		
53562	09/29/26	1829	UNITED RENTALS INC			212
26-05067			CORE DRILL & BIT RENTAL	205.00		
53563	09/29/26	1859	TOMO DRUG TESTING			212
26-04962			9/8 REASONABLE SUSPICION TRNG	3,650.00		
53564	09/29/26	1861	RMU - HELPING HAND/SALVATION A			212
26-04882			AUGUST HELPING HANDS	977.79		
53565	09/29/26	2035	BRIGHTSPEED			212
26-05119			PHONE SERVICE SEPT 19 - OCT 18	1,103.80		
53566	09/29/26	2052	AMEREN MISSOURI			212
26-05117			504 E 18TH NATURAL GAS	54.12		
53567	09/29/26	2056	WATKINS PORTABLE TOILETS			212
26-04940			PORTABLE TOILETS - SEPTEMBER	350.00		
53568	09/29/26	2308	DICKEY BUB FARM & HOME			212
26-04812			BOLTS, SCREWS, NUTS, ETC	17.88		
26-04964			HOSE CAP AND SEAL TAPE	7.98		
26-05074			OIL/GAS MIX	30.73		
26-05107			BAR & CHAIN OIL	22.99		
				79.58		
53569	09/29/26	2319	CORE & MAIN LP			212
26-04797			SB421 8" Coupling Qty 4	2,722.70		
53570	09/29/26	2354	MENARDS - ROLLA			212
26-04804			PLIERS	37.11		
26-04805			MECHANIC TOOL SET	18.99		
26-05065			SOCKETS	23.99		
26-05103			REBAR & FRAMING 2XS	206.85		
				286.94		

Check #	Check Date	Vendor	PO #	Description	Amount Paid	Reconciled/Void	Ref Num	Contract
GEN FUND PCB	General Fund PCB			Continued				
53571	09/29/26	2390		SKYLES, BRANDON				212
			26-05106	FOOTWEAR REIMBURSEMENT	79.50			
53572	09/29/26	2395		DAVIS, ALAN				212
			26-04969	REIMBURSE MEALS FROM MPUA	80.91			
53573	09/29/26	2418		SANDS, BRANDON J				212
			26-04970	REIMBURSE MEALS FROM MPUA	84.02			
53574	09/29/26	2465		INFOSEND				212
			26-04852	BILLING SERVICES - AUGUST 2026	6,975.39			
53575	09/29/26	2491		SECURITY BENEFIT LIFE INSURANC				212
			26-05091	PP 9.10.26-9.23.26	8,871.65			
53576	09/29/26	2505		CALIFORNIA STATE				212
			26-05092	PP 9.10.26-9.23.26	309.37			
53577	09/29/26	2546		MARTI, SEAN				212
			26-04971	REIMBURSE MEALS FROM MPUA	78.52			
53578	09/29/26	2554		NAPA AUTO PARTS - KC067				212
			26-04806	MEGUIAR'S SHINE PROTECTANT	9.99			
			26-04953	WD40 & 2.5 DEF	67.37			
			26-04954	BLUE DEF & RECHARGE KIT	115.98			
			26-04955	TRK#26 OIL CHANGE SUPPLIES	49.39			
			26-04956	OIL PAN FOR TRK#26	16.09			
			26-04957	SHOP TOWELS & WHEEL BEAR GREAS	21.97			
			26-04975	TRK#20 AIR FILTER & OIL FILTER	157.88			
			26-05072	BACK YARD MACHINE OIL FILTER	24.85			
			26-05073	YELLOW JUG	41.81			
					505.33			
53579	09/29/26	2559		INTERCOUNTY ELECTRIC				212
			26-05069	REFRAMING POLE FOR UG TAKEOFF	1,545.78			
53580	09/29/26	AMERI005		AMERICAN PUBLIC POWER ASSN				212
			26-05102	PUBLIC POWER DATA SOURCE	1,000.00			
53581	09/29/26	LAGER001		MISSOURI LOCAL GOVERNMENT				212
			26-04817	GENERAL LIABILITY PAYMENT	22,750.00			
53582	09/29/26	TRIGE005		Trigent Solutions Inc.				212
			26-00931	Service Center Expansion	516,264.71			
53583	09/29/26	VSPIN005		VISION SERVICE PLAN				212
			26-05061	VISION INSURANCE - OCT 2026	634.58			
53584	09/29/26	1015		VESTIS				213 Direct Deposit
			26-04807	SERVICE, SUPPLIES, RENTAL 9/10	65.49			
			26-05049	SERVICE, SUPPLIES, RENTAL 9/17	65.49			

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
GEN FUND PCB	General Fund PCB		Continued		
53584	VESTIS	Continued			
26-05109	SERVICE, SUPPLIES, RENTAL 9/24		65.49		
			196.47		
53585	09/29/26	1047 BUTLER SUPPLY			213 Direct Deposit
26-04809	PIPE STRAPS & HEX SCREWS W/WAS		28.86		
26-04967	INSULATED TAP CONNECTORS		108.51		
26-05081	PVC CAPS		54.95		
			192.32		
53586	09/29/26	1109 FILTER-TEK INC			213 Direct Deposit
26-05080	CASE OF LUBE SPIN-ON FILTERS		12.39		
53587	09/29/26	1111 FLETCHER-REINHARDT CO			213 Direct Deposit
26-04883	FUSE KITS		1,265.12		
26-04892	TEST LEAD CABLE		143.10		
26-04973	SWITCHES		855.00		
26-05057	CABLE,CU,BARE,#2,7STR		2,200.00		
26-05058	#J1076 Galvanized Flat Sq Wash		1,140.00		
26-05120	LED UTILITY FLOOD LIGHT FIXTUR		497.50		
			6,100.72		
53588	09/29/26	1204 O'REILLY AUTOMOTIVE STORES INC			213 Direct Deposit
26-04800	VENT CLIPS		17.98		
26-04890	HOSE, LUBE & MEGACRIMP		214.45		
26-04959	FILTER REMOVER		13.99		
26-04960	STAR BIT SET		28.99		
26-04961	A/C PRO GAUGE & REFILL		68.98		
26-04974	MOTOR OIL		42.97		
26-05068	BLOW GUN, AIR PLUG & CLEAR DSL		30.15		
			417.51		
53589	09/29/26	1226 PLAZA TIRE SERVICE INC			213 Direct Deposit
26-04802	TRK#5 TIRE PATCH		26.84		
26-04888	TRK#1 TIRE		257.47		
			284.31		
53590	09/29/26	1257 SCHULTE SUPPLY INC			213 Direct Deposit
26-05063	BLUE & RED MARKING PAINT		1,359.60		
53591	09/29/26	1488 ALTEC INDUSTRIES			213 Direct Deposit
26-05055	Truck #8 Repairs		6,317.02		
26-05084	Truck #10 Repair MIRMA CLAIM		7,671.92		
			13,988.94		
53592	09/29/26	1513 MO PUBLIC UTIL ALLIANCE MAMU			213 Direct Deposit
26-04799	9 DAY BTCAMP-SANDS,DAVIS,MARTI		2,850.00		
53593	09/29/26	1569 FLETCHER-REINHARDT SERV			213 Direct Deposit
26-05114	VWE RECLOSER SERVICE		1,949.45		

Check #	Check Date	Vendor	PO #	Description	Amount Paid	Reconciled/Void	Ref Num	Contract
GEN FUND PCB	General Fund PCB	Continued						
53594	09/29/26	1621		WAYDE'S EQUIPMENT LLC				213 Direct Deposit
			26-04811	SKIDSTEER NEW FILTERS &ELEMENT	737.52			
53595	09/29/26	1836		MISSOURI SOUTHERN SEED				213 Direct Deposit
			26-04965	50 LB SEEDWHEAT	15.00			
			26-04966	KY 31 & SEEDWHEAT	104.00			
					119.00			
53596	09/29/26	1904		FASTENAL COMPANY				213 Direct Deposit
			26-04801	HEX NUTS	20.00			
			26-04958	HEX NUTS & SCREWS	302.40			
			26-05050	HEX SCREWS	130.80			
					453.20			
53597	09/29/26	1970		ROLLA MUNICIPAL UTILITIES		09/29/26	VOID	0
53598	09/29/26	1970		ROLLA MUNICIPAL UTILITIES		09/29/26	VOID	0
53599	09/29/26	1970		ROLLA MUNICIPAL UTILITIES				213 Direct Deposit
			26-04857	59299-0 8/5/26-9/2/26	530.25			
			26-04860	59415-0 8/5/26-9/2/26	358.26			
			26-04862	47546-0 8/7/26-9/4/26	28.93			
			26-04863	39876-0 8/6/26-9/3/26	35.04			
			26-04864	40056-0 8/6/26-9/3/26	2,483.29			
			26-04865	39906-0 8/7/26-9/4/26	28.83			
			26-04866	39866-0 8/6/26-9/3/26	3,824.60			
			26-04867	40006-0 8/5/26-9/2/26	2,004.15			
			26-04868	40016-0 8/5/26-9/2/26	1,975.26			
			26-04869	39816-0 8/5/26-9/2/26	29.12			
			26-04870	39936-0 8/7/26-9/4/26	292.61			
			26-04871	39916-0 8/7/26-9/4/26	2,594.13			
			26-04872	39806-0 8/5/26-9/2/26	29.21			
			26-04873	39836-0 8/6/26-9/3/26	27.88			
			26-04874	39846-0 8/6/26-9/3/26	3,321.61			
			26-04875	39886-0 8/7/26-9/4/26	526.43			
			26-04876	39006-0 8/5/26-9/2/26	27.97			
			26-04877	39356-1 8/6/26-9/3/26	476.49			
			26-04878	39336-1 8/6/26-9/3/26	260.61			
			26-04879	39276-1 8/6/26-9/3/26	283.92			
			26-04880	40036-1 8/6/26-9/3/26	312.06			
			26-04881	54206-1 8/7/26-9/4/26	196.98			
			26-04941	59420-0 8/12/26-9/9/26	78.75			
			26-04942	38796-0 8/12/26-9/9/26	891.35			
			26-04943	19436-4 8/12/26-9/9/26	931.56			
			26-04944	15446-2 8/12/26-9/9/26	529.59			
			26-04945	11108-3 8/12/26-9/9/26	1,319.03			
			26-04946	39526-1 8/12/26-9/9/26	273.63			
			26-04947	38716-1 8/12/26-9/9/26	241.50			
			26-04948	38766-1 8/12/26-9/9/26	564.90			
			26-05094	40086-0 8/14/26-9/11/26	2,534.36			
			26-05095	39946-0 8/13/26-9/10/26	28.83			
			26-05096	38826-0 8/13/26-9/10/26	30.07			

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
GEN FUND PCB	General Fund PCB		Continued		
53599	ROLLA MUNICIPAL UTILITIES	Continued			
26-05097	38916-0 8/14/26-9/11/26		29.12		
26-05098	14250-1 8/14/26-9/11/26		629.88		
26-05099	15898-3 8/13/26-9/10/26		52.33		
26-05100	39996-1 8/14/26-9/11/26		302.82		
26-05101	39646-1 8/14/26-9/11/26		874.23		
			28,959.58		
53600	09/29/26	2190 ATIS ELEVATOR INSPECTIONS LLC			213 Direct Deposit
26-04845	ANNUAL ELEVATOR INSPECTION		400.00		
53601	09/29/26	2283 TYLER TECHNOLOGIES INC			213 Direct Deposit
26-05056	New Timeclocks Touchscreen 10		6,986.00		
53602	09/29/26	2454 MARTIN ENERGY GROUP SERVICES L			213 Direct Deposit
26-05052	GEN PREV MAINT & CLOCK		902.95		
53603	09/29/26	2531 EDMUNDS GOVTECH, INC.			213 Direct Deposit
26-05059	AUG 26 PAYMENT PROCESSING FEES		16,555.18		
53604	09/29/26	2542 WHOLESALE ELECTRIC SUPPLY			213 Direct Deposit
26-04808	KLEIN 100FT FIBERGLASS TAPE		123.97		
26-04889	CORD GRIP KIT CABLE		4.76		
26-05076	ADAPTERS & CONDULETS		302.30		
26-05077	END CAPS		98.78		
26-05082	CABLE,AL,#6,7STR,URD		1,120.10		
26-05108	CONDUIT LOCKNUTS		24.56		
			1,674.47		
53605	09/29/26	2552 TYNDALE ENTERPRISE, INC.			213 Direct Deposit
26-04813	ROBERTS, JAY - EMP CLOTHING		297.80		
26-04814	SEEST, ERIC - EMP CLOTHING		39.85		
26-04815	ROBERTS, JAY - EMP CLOTHING		97.80		
26-04937	CRESSWELL, GWEN - EMP CLOTHING		178.25		
26-04938	BELL, JASON - EMP CLOTHING		77.20		
26-04939	SEEST, ERIC - EMP CLOTHING		555.40		
26-04968	SEEST, ERIC - EMP CLOTHING		125.25		
26-05062	BOGGESS, JAMI - EMP CLOTHING		493.10		
26-05110	CRESSWELL, GWEN - EMP CLOTHING		80.00		
26-05111	SEEST, ERIC - EMP CLOTHING		58.85		
26-05112	BUNTON, RAMONA - EMP CLOTHING		49.35		
26-05113	HOFFMAN, DARREN - EMP CLOTHING		133.05		
			2,185.90		
53606	09/29/26	CHILT005 CHILTON OIL COMPANY PROPANE			213 Direct Deposit
26-05078	HOSE END		10.00		
53607	09/29/26	CONSO005 CONSOCIATE FSA			213 Direct Deposit
26-05093	PP 9.10.26-9.23.26		287.50		
53608	09/29/26	GLOBA005 GLOBAL RENTAL CO, INC			213 Direct Deposit
26-04810	TRK#8 RENTAL 9/8/26-10/5/26		4,200.00		

Check #	Check Date	Vendor / PO # / Description	Amount Paid	Reconciled/Void	Ref Num / Contract
GEN FUND PCB		General Fund PCB	Continued		
53608		GLOBAL RENTAL CO, INC	Continued		
		26-05075 TRK#17 RENTAL	4,000.00		
		26-05085 TRK#8 RENTAL RETURNED	2,100.00-		
			6,100.00		
53609	09/29/26	KC3EX001 KC3 EXCAVATING LLC			213 Direct Deposit
		26-04891 8/31 ROCK DELIVERIES	470.28		
		26-05079 8/341-9/3 ROCK	1,320.67		
			1,790.95		
53610	09/29/26	MERRE005 MERRELL, FRANKLIN O			213 Direct Deposit
		26-04818 504 E 18TH ST - OCT 2026 RENT	1,500.00		
53611	09/29/26	MUTUA005 MUTUAL OF OMAHA INSURANCE CO.			213 Direct Deposit
		26-04765 AUGUST AUTOMATICS	2,705.84		
		26-05115 OCTOBER PREMIUMS	4,001.18		
			6,707.02		

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	37	2	932,350.71	0.00
Direct Deposit:	26	0	102,720.98	0.00
Total:	63	2	1,035,071.69	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	37	2	932,350.71	0.00
Direct Deposit:	26	0	102,720.98	0.00
Total:	63	2	1,035,071.69	0.00

Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	6-001	662,458.47	165,421.30	207,191.92	1,035,071.69
Total Of All Funds:		662,458.47	165,421.30	207,191.92	1,035,071.69

Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	662,458.47	165,421.30	207,191.92	1,035,071.69
Total Of All Funds:		662,458.47	165,421.30	207,191.92	1,035,071.69

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	6-001	662,458.47	0.00	0.00	0.00	662,458.47
Total Of All Funds:		662,458.47	0.00	0.00	0.00	662,458.47

RMU REVENUE SUMMARY
ELECTRIC DEPARTMENT
9-01-26 TO 9-30-26

							NET REVENUE		KWH	KW
01 Residential Single Phase	Electric	E01/CRD	$802,444.69						8,832,888.00	
	Service Availability	V01/SAF	$210,431.41							
	Solar Comm Energy	SOL	$344.28							
	Service Fees	SFE	$3,260.00							
	CC Processing Fees		$0.00				$1,016,480.38			
11 Residential Three Phase	Electric	E11	$17,238.97						189,440.00	
	Service Availability	V11	$1,200.00				$18,438.97			
04 Commercial	Electric	E04	$134,646.32						1,480,094.00	
	Service Availability	V04	$23,917.03				$158,563.35			
14 Commercial Three Phase	Electric	E14	$380,595.06						4,182,362.00	
	Service Availability	V14	$24,561.41				$405,156.47			
6 Power Service	Electric	E06	$513,804.28					7,239,800.00		
	Electric (discounted 3%)	MED	-$98.41						7,239,800.00	
	Deferred Charges	DS1	$3,393.56							
				$517,099.43						
	Demand	D06	$164,075.40					18,230.60		
				$164,075.40						18,230.60
						$681,174.83				
	Service Availability	V06				$22,000.00	$703,174.83			
5/9 Industrial	Electric (discounted 5%)	E05/SD5	$214,470.42					3,271,860.00		
	Electric (no discount)	E09	$225,999.15					3,275,350.00		
	Utility Incentives		-$165,467.52						6,547,210.00	
				$275,002.05						
	Demand (discounted 5%)	D05	$60,083.70					6,324.60		
	Demand (no discount)	D09	$54,192.75					5,704.50		
				$114,276.45						12,029.10
						$389,278.50				
	Service Availability	V05/09				$6,000.00	$395,278.50			
10 Area Lighting	Electric	E10	$1,124.04						14,411.00	
	Non-Metered Flat Charges	MTH/R10/R40/SOD	$5,149.05							
	Service Availability	V10	$750.00				$7,023.09			
10 Street Lighting	Electric	E12	$4,399.00						21,995.00	
	Non-Metered Flat Charges	L10/L11/L25/L40	$7,195.65							
	Service Availability	V12	$2,300.00				$13,894.65			
ELECTRIC	Rate Stabilization Fund						-$60,000.00			
									28,508,200.00	30,259.70
ELECTRIC DEPARTMENT TOTALS:						Electric Total	$2,658,010.24			

RMU REVENUE SUMMARY
WATER DEPARTMENT
9-01-26 TO 9-30-26

				NET REVENUE	GALLONS	
01 Residential Single Phase	Water	WAU	$126,875.25		27,346	
	Service Availability <1"	W01/WA1/WA2	$69,863.02			
	Service Availability 1"	WA3	$825.00			
	Service Availability 1.5"	WA4	$25.00			
	Service Availability 2"	WA5	$1,225.00			
	Service Availability 3"	WA6/W06	$266.38			
	Service Availability 4"	WA7	$125.00			
	Service Fees	SFW	$1,140.00			
	CC Processing Fees		$0.00			
				$200,344.65		27,346
11 Residential Three Phase	Water	WGU	$1,604.25		345	
	Service Availability <1"	WG1	$121.00			
	Service Availability 1"	WG3	$15.00			
	Service Availability 1.5"	RV	$0.00			
	Service Availability 2"	WG5	$280.00			
	Service Availability 3"	RX	$0.00			
	Service Availability 4"	RY	$0.00			
				$2,020.25		345
04 Commercial Single Phase	Water	VBU/WBV/WH1/WHU	$39,155.78		8,404	
	Service Availability <1"	WB1	$4,361.48			
	Service Availability 1"	WB3	$645.00			
	Service Availability 1.5"	WB4	$25.00			
	Service Availability 2"	WB5	$1,139.19			
	Service Availability 3"	WB6	$1,670.94			
	Service Availability 4"	CR	$0.00			
	Fire Protection <=4"	FW1	$4,410.00			
	Fire Protection 6"	FW2	$1,680.00			
	Fire Protection 8"	FW3	$1,400.00			
	Fire Protection 10"	FW4	$200.00			
				$54,687.39		8,404
14 Commercial Three Phase	Water	WIU/WIV/WJU	$29,435.85		6,338	
	Service Availability <1"	WI1/WI2/WJ1	$1,781.49			
	Service Availability 1"	WI3/WJ3	$930.00			
	Service Availability 1.5"	WI4	$100.00			
	Service Availability 2"	WI5	$2,247.21			
	Service Availability 3"	WI6	$900.00			
	Service Availability 4"	CZ	$0.00			
				$35,394.55		6,338
06 Power Service	Water	WCU/WCV	$70,585.95		15,159	
	Service Availability <1"	WC1	$55.00			
	Service Availability 1"	WC3	$165.00			
	Service Availability 1.5"	PO	$0.00			
	Service Availability 2"	WC5	$1,365.00			
	Service Availability 3"	WC6	$1,575.00			
	Service Availability 4"	WC7	$500.00			
	Service availability 6"	PS	$0.00			
				$74,245.95		15,159
09 Industrial	Water	WEU	$20,353.05		4,377	
	Service Availability <1"	WM	$0.00			
	Service Availability 1"	WN	$0.00			
	Service Availability 1.5"	WO	$0.00			
	Service Availability 2"	WE5	$35.00			
	Service Availability 3"	WT	$0.00			
	Service Availability 4"	WU	$0.00			
	Service Availability 6"	WE8	$270.00			
				$20,658.05		4,377
08 Missouri S&T	Water	WDU/WUS/WU2	$17,007.90		3,738	
	Service Availability 6"	WD8	$1,080.00			
				$18,087.90		3,738
19 Water District	Water	WAV	$8,414.64		1,610	
				$8,414.64		1,610
WATER DEPARTMENT TOTALS:				$413,853.38		67,317
NET REVENUE FROM ELECTRIC & WATER DEPARTMENTS:				$3,071,863.62		

ROLLA MUNICIPAL UTILITES

ELECTRIC & WATER SALES - GAIN/LOSS

ELECTRIC DEPARTMENT:

	OCT 25	NOV 25	FYTD	DEC 25	FYTD	JAN 26	FYTD	FEB 26	FYTD	MAR 26	FYTD	APR 26	FYTD	MAY 26	FYTD	JUN 26	FYTD	JUL 26	FYTD	AUG 26	FYTD	SEP 26	FYTD
Purchased:	23,952,700	24,595,100	48,547,800	31,767,900	80,315,700	35,887,800	116,203,500	27,451,000	143,654,500	25,939,300	169,593,800	23,154,400	192,748,200	23,727,900	216,476,100	27,053,600	243,529,700	30,740,300	274,270,000	31,123,100	305,393,100	30,032,300	335,425,400
KWH - Sold:	24,177,003	24,563,213	48,740,216	24,119,257	72,859,473	31,810,999	104,670,472	32,910,306	137,580,778	24,577,976	162,158,754	23,303,532	185,462,286	23,919,077	209,381,363	22,047,799	231,429,162	26,861,936	258,291,098	29,148,407	287,439,505	28,576,598	316,016,103
TOTAL:	224,303	-31,887	192,416	-7,648,643	-7,456,227	-4,076,801	-11,533,028	5,459,306	-6,073,722	-1,361,324	-7,435,046	149,132	-7,285,914	191,177	-7,094,737	-5,005,801	-12,100,538	-3,878,364	-15,978,902	-1,974,693	-17,953,595	-1,455,702	-19,409,297
Gain/Loss:	0.94%	-0.13%	0.40%	-24.08%	-9.28%	-11.36%	-9.92%	19.89%	-4.23%	-5.25%	-4.38%	0.64%	-3.78%	0.81%	-3.28%	-18.50%	-4.97%	-12.62%	-5.83%	-6.34%	-5.88%	-4.85%	-5.79%

WATER DEPARTMENT:

	OCT 25	NOV 25	FYTD	DEC 25	FYTD	JAN 26	FYTD	FEB 26	FYTD	MAR 26	FYTD	APR 26	FYTD	MAY 26	FYTD	JUN 26	FYTD	JUL 26	FYTD	AUG 26	FYTD	SEP 26	FYTD
Pumped:	82,937,000	80,336,000	163,273,000	63,630,000	226,903,000	66,262,000	293,165,000	64,922,000	358,087,000	65,974,000	424,061,000	67,488,000	491,549,000	72,774,000	564,323,000	70,924,000	635,247,000	80,764,000	716,011,000	83,165,000	799,176,000	79,887,000	879,063,000
Sold:	69,711,000	68,247,000	137,958,000	50,515,000	188,473,000	58,050,000	246,523,000	55,078,000	301,601,000	51,947,000	353,548,000	53,610,000	407,158,000	60,613,000	467,771,000	53,115,000	520,886,000	59,157,000	580,043,000	65,338,000	645,381,000	67,317,000	712,698,000
TOTAL:	-13,226,000	-12,089,000	-25,315,000	-13,115,000	-38,430,000	-8,212,000	-46,642,000	-9,844,000	-56,486,000	-14,027,000	-70,513,000	-13,878,000	-84,391,000	-12,161,000	-96,552,000	-17,809,000	-114,361,000	-21,607,000	-135,968,000	-17,827,000	-153,795,000	-12,570,000	-166,365,000
Actual Gain/Loss:	-15.95%	-15.05%	-15.50%	-20.61%	-16.94%	-12.39%	-15.91%	-15.16%	-15.77%	-21.26%	-16.63%	-20.56%	-17.17%	-16.71%	-17.11%	-25.11%	-18.00%	-26.75%	-18.99%	-21.44%	-19.24%	-15.73%	-18.93%
Documented Gals Lost (outages & flushing)	5,090,000	2,836,900	7,926,900	2,853,000	10,779,900	3,653,000	14,432,900	3,332,000	17,764,900	3,234,000	20,998,900	2,675,200	23,674,100	3,450,400	27,124,500	3,282,200	30,406,700	3,871,000	34,277,700	4,309,500	38,587,200	1,232,200	39,819,400
ADJUSTED TOTAL	-8,136,000	-9,252,100	-17,388,100	-10,262,000	-27,650,100	-4,559,000	-32,209,100	-6,512,000	-38,721,100	-10,793,000	-49,514,100	-11,202,800	-60,716,900	-8,710,600	-69,427,500	-14,526,800	-83,954,300	-17,736,000	-101,690,300	-13,517,500	-115,207,800	-11,337,800	-126,545,600
Adj Gain/Loss	-9.81%	-11.52%	-10.65%	-16.13%	-12.19%	-6.88%	-10.99%	-10.03%	-10.81%	-16.36%	-11.68%	-16.60%	-12.35%	-11.97%	-12.30%	-20.48%	-13.22%	-21.96%	-14.20%	-16.25%	-14.42%	-14.19%	-14.40%

ROLLA MUNICIPAL UTILITIES
TRAVEL EXPENSES for SEPTEMBER 2026

Date & Employee	Destination	Fees	Meals	Lodging	Other	TOTAL
September 10-11, 2026	***Columbia, MO***					
Smith, Dalton Carroll, Tom Casto, Jestin Gorrell, Dave Lonning, Eric Wolf, Floyd	MPUA Lineworker Rodeo	$55.20	$232.82	$624.75		***$912.77***
September 13-17, 2026	***San Antonio, TX***				Flights&Uber, & Parking	
Randolph, Nathan	APPA Cybersecurity Conference	$1,390.00	$152.23	$1,282.16	$1,420.11	***$4,244.50***
September 14-18	***Columbia, MO***					
Marti, Sean Sands, Brandon Davis, Alan	MPUA Water Treatment Certification		$243.45			***$243.45***
September 21-24, 2026	***Nashville, TN***					
Randolph, Nathan Seest, Eric	SCADA Conference		$250.22	$3,845.05	gas $45.00	***$4,140.27***
September 23, 2026	***Columbia, MO***					
Davis, Chad	MJMEUC - NE Power Project Meeting					***$0.00***
Sept 28-Oct 1, 2026	***Columbia, MO***					
Marti, Sean Sands, Brandon Davis, Alan	MPUA Water Treatment Certification		$177.19			***$177.19***
						$0.00
						$0.00
						$0.00
						$0.00
						$0.00
		$1,445.20	***$1,055.91***	***$5,751.96***	***$1,465.11***	***$9,718.18***

9718.18

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Jason Grunloh

ACTION REQUESTED: N/A

ITEM/SUBJECT: Business Manager's Report

BUDGET APPROPRIATION: N/A DATE: 10-27-2026

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COMMENTARY:

1. **Safety Awards Banquet**
   We would like to remind the Board that our Annual Safety Awards Banquet is scheduled for Friday November 6th, 6 pm, at the Diamond Event Center. All Board members and a guest are invited to attend.

Operations Report
RMU Board of Public Works Meeting

Date of Report:
October 27, 2026

CURRENT WORK	
Location and Description	**Timeline**
Electric	
Connection between Bridge School Road and Dewing Substations.	In progress: Work underway in area of Hess Avenue
Underground distribution system east of Highway 63 between Lions Club Drive and Keeton Road as part of project to remove overhead facilities parallel to Highway 63	In progress
Service Center and Business Office consolidation: Work to be performed by Owner.	Completed
Phelps Health: Service to new Emergency Department	In progress: RMU and contractor work completed pending arrival of transformer that has been delayed.
Audubon Ridge Subdivision: Overhead electric distribution system extension along White Columns Drive from Chapman Drive north to subdivision and underground improvements in subdivision.	In progress: RMU installation of underground improvements has commenced and work will proceed as site work by developer progresses.
Highway 63 from Lanning Lane to Oak Lane: Distribution system revisions. Also including new service to 825 Lanning Lane in conjunction with remodel of building.	In progress Lanning Lane to Oak Lane (East side of Hwy 63): Completed
4060 HyPoint North: Redevelopment of existing building, including significant electric service upgrade.	Pending work by Owner's Contractor
1920 McCutchen Drive: Overhead distribution system extension to provide service to residential development	Completed
Fiber and SCADA	
Request for additional circuits for customer.	Responses to customer requests as needed.
Upgrade of SCADA to allow for additional view only access by authorized staff.	In progress

Service Center and Business Office consolidation: Work to be performed by Owner.	Pending work by contractor
Coordination with City of Rolla and their service provider as they undertake upgrades of communications hardware at City facilities.	In progress
Water	
Vienna Road: Replacement of existing water distribution main and appurtenances	In progress
Audubon Ridge subdivision: Water distribution system improvements by developer.	In progress
11th Street from Asher Street to Powell Avenue: Water main replacement	When time allows
Highway 72 (north and south sides) between Faulkner and Southbrook: Water system improvements	In progress
Highway 72 (north side) from Walnut Street to Rose Court: New water main	In progress
Highway 72 (north side) from Iris Court to Rolla Gardens Drive: New water main	In progress
Highway 72 (north side) from Southview Drive to Summit Avenue: New water main	In progress
Irene Lane: Water main replacement	When time allows
Truman Avenue just east of Forum Drive: Upgrade of water distribution system to eliminate fire hydrant tapped to a private service line, adjust location of fire hydrant and replace some old main.	When time allows
HyPoint Well #2: Conversion to pitless well head, replacement of well house (including piping and chemical feed systems), and interconnection piping.	Construction permit issued by MO DNR

AESTHETIC CHANGES THIS PERIOD	
Removal of 34.5 kV subtransmission conductor on South Bishop Avenue from Williams Road to Lanning Lane and Lanning Lane from South Bishop to Wyman Substation. Removal started as part of restoration from March 14, 2025 tornado. This portion of the 34.5 subtransmission system was a redundant connection to the Wyman substation.	In progress
Transfers of telecommunications facilities owned by others from old pole to new pole (some poles owned by RMU and some owned by others).	In progress
Area in the vicinity of 14th Street, Fitch Street, and Duane Avenue: Revisions to electric distribution system in conjunction with development of new primary system to new emergency department at Phelps Health.	In progress
McCutchen Drive: Removal of poles no longer utilized by RMU.	Completed

11th Street between Oak Street and Main Street: Removal of attachments by others and poles no longer in use.	In progress: Pending reconfiguration of one telecommunicaitons attachment and electric service for MO S&T.

FUTURE IDENTIFIED WORK	
Location and Description	**Timeline**
Electric, Water and / or Fiber	
Tim Bradley Way: Potential development	Pending feedback after request made to RMU for information made about existing infrastructure
Main Street from 4th to 11th Streets: System modifications as needed in conjunction with City street, sidewalk, and stormwater project. - Existing water main will be replaced.	Pending design information from City
Cedar Trails multi-unit development	Some site worrk has taken place. Pending information from developer and/or their consultant(s).
500 block of Highway 72 West: Electric and water system improvements and modifications in association with redevelopment.	Pending information from developer, consultants, and the City of Rolla process for any required platting and permitting.
Response to request for potential new customer.	As requested
Electric	
Heritage substation: Updating of relay controls and replacement of conductor for 2 circuits that were not replaced when the other 2 circuits were replaced.	2026
Review of transformer sizing relative to customer loads for some larger transformer locations.	In consideration as time is available and when work is done to electric service or customer facility.

9th Street Conversion - Phase 2 (Elm Street to Rolla Street): Convert overhead electric distribution to underground.	Undertermined
909 Facilities Avenue (MO S&T Temporary Research Facility): Revision to electric service to connect directly to RMU.	Pending information from University
Highway 63 from Williams Road to Little Oaks Road - Removal of overhead utilities	Undetermined
10th Street from Cedar Street to Forum Drive: Removal of overhead utilities	Undetermined
Little Oaks Road: Addition of roadway lighting in conjunction with City of Rolla roadway improvement project	Pending work by Contractor
RMU switchgear at Phelps Health	Review of operation of controller for one breaker.
Customer-owned generation facilities - Net metering (less than 100 kW) and PURPA over 100 kW): Monitoring of testing and insurance requirements, review of applications, and installing new metering.	As needed
Water	
Highway 63 south of Little Oaks Road: Water distribution system extension (8" main) to serve property to be annexed.	Pending annexation process
Eastwood Drive: Replacement of old water main.	As time allows
Elmwood Drive (north half of street): Replacement of old water main.	As time allows
Cedar Hill Court: Replacement of old water services.	As time allows
Mimosa Court: Replacement of old services.	As time allows
10th Street from Main Street to Rolla Street: Replacement of old water main.	As time allows
Rolla Street from 10th Street to 11th Street: Replacement of old water main.	As time allows
10th Street from Main Street to State Street: Abandonment of old water main.	As time allows
South Olive Street: Replace water main and/or service lines as needed in advance of City street micropaving project.	As needed
Pine Tree Road from Highway 72 to Richard Drive: Replacement of water main.	As time allows
16th Street from Pine Street to Vichy Road: Replacement of water main in advance of City of Rolla street resurfacing project.	As time allows
Highway 72 from South Rolla Street to Highway O: Review of options for improvements.	In progress
Fiber	
9th Street conversion - Phase 2 (Elm Street to Rolla Street): Convert existing overhead to underground.	Undertermined
Rolla Public Schools RTC building: Reconfigure RMU fiber going into and out of building.	Undertermined
Fiber extension requests for customers.	As requested

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Floyd Wolf

ACTION REQUESTED: None

ITEM/SUBJECT: GM Report – MPUA/MoPEP Update

MPUA SUMMARY: DATE: 10/23/2026

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COMMENTARY:

1. Executive Summary & Governance Highlights

RMU Leadership & Pool Representation: Rolla Municipal Utilities maintains strong governance leadership across Missouri Public Unclassified/Joint Action bodies. RMU's Chad Davis was re-elected Chair of both the Contract Cities Committee and the MoPEP Committee for 2026/2027. Additionally, RMU's Floyd Wolf was elected as MJMEUC Member at Large for the 2026/2027 Executive Board.

2. Major Generation & Power Supply Capital Projects

Project Name	Capacity / Fuel	Target COD / Status	Key Operational Details & Financial Impact
Marshall Energy Center	Dual Fuel Combustible Turbine Generators (CTGs) (Ph 1 & 2)	Phase 1: Late 2026 Phase 2: Bidding 2027	Commissioning ongoing for Ph 1 and 41% complete for Ph 2. Capital outlay total FYTD $77.1M.
Fulton Energy Center	14.9 MW Solar Titan 130	Engine Test Oct '26 Delivery Dec '26	GC awarded to Sircal Contracting. 69% complete. Interconnection with Columbia/Fulton ongoing
Hannibal Energy Center	64.3 MW Solar Titan 350	Const: Q4 2027 COD: June 2029	Replicating Marshall 2 design. Air modeling for MoDNR permit in process; CTGs arriving June 2028.
MMMPEP BESS Pilot	2 MW / 8 MWh (4-hr)	Finalizing Contract	Pilot project to test feasibility/economics; RFP analysis indicates positive NPV savings mitigating peak loads

3. Industry Cost Pressures & Strategic Shifts

- **Power Generation Construction Inflation:** Generation construction costs have surged 200% to 300% due to data center demand. Gas turbines purchased today face a 65%+ price markup and delivery lead times extending to 2031. Early Combustion Turbine Generator (CTG) awards for Marshall, Fulton, and Hannibal shielded MJMEUC from extreme equipment inflation.
- **Strategic Pivot & Policy Development:** With CTGs becoming cost-prohibitive, MJMEUC is conducting power supply RFPs as stop gaps and pivoting toward Battery Energy Storage Systems (BESS). Additionally, pool members approved a standardized Large Load Policy across all full-requirements pools to protect existing customers from infrastructure costs incurred by data centers. RMU in collaboration with the City will be stepping through a similar exercise to develop a local large load policy.

4. Financial Position & Operational Summary (FYTD June 30, 2026)

- **MJMEUC Consolidated Financials:** Net position increased by $21.9M YOY to $168.2M. Total assets reached $1.73B, driven by $87.3M in capital asset additions (primarily $77.1M for Marshall Energy Center). FYTD budget surplus stands at $20.3M (128.5% of annual forecast). Lines of credit are being extended with tax-exempt capacity increased from $88M to $100M.
- **Pool & Facility Performance:** MoPEP revenue hit $99.6M with cash/investments at $85.7M. Prairie State maintained high availability (89.7% EAF, 88% CF). Plum Point recovered strongly from winter outages (64.5% Energy Availability Factor (EAF)), and Iatan 2 achieved 95.7% EAF. Both MoPEP and MMMPEP pools recorded new coincident peak loads in September 2026.

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Floyd Wolf

ACTION REQUESTED: None

ITEM/SUBJECT: GM Report - Leadership & Team Development

SUMMARY: DATE: 10/23/2026

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COMMENTARY:

Rolla Municipal Utilities is currently stepping through Leadership and Team Development training. All Staff is attending a class presented by Tom Brown's Serve 2 Lead Training. The methodology being utilized is "3 Pillars of Impact". Building a culture of success by Challenging Courageously, Expecting Excellence and Fostering Ownership. Managers attended training on October 21st and Supervisors/ Foreman on October 26th. Office and Front line staff will attend on October 30th and November 4th respectively.

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Eric Lonning

ACTION REQUESTED: Approval

ITEM/SUBJECT: New Business, Item A

BUDGET APPROPRIATION: $31,856.00 Date: 10/27/2026

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COMMENTARY:

A. RFB #27-101

RFB #27-101 covers 17,600 feet of 3-inch conduit for upcoming projects in the Audubon and Highlands subdivisions. RMU received five vendor bids. Staff recommends purchasing the conduit from Cape Electric Supply, the lowest bidder, for $31,856.

RFB #27-101
Bids Due: 10/20/2026, 1:30 p.m.

Rolla Municipal Utilities' Bid Tabulation Sheet

3" PVC Conduit

Company Name	Submitted By	Delivery	TOTAL BID
Anixter Inc. (Wesco) 22614 W 167th Street Olathe, KS 66062	Emily Strayhall	10-12 Weeks	$39,776.00
Arkansas Electric Cooperative, Inc 1 Cooperative Way Little Rock, AR 72209	Steve Hendrick	6-8 Weeks	$34,848.00
Cape Electric Supply 120 South 6th Street Poplar Bluff, MO 63901	Ciarra VanGilder	1-2 Weeks	$31,856.00
Fletcher-Reinhardt 3105 Corporate Exchange Court Bridgeton, MO 63044	Matthew Arndt	6-8 Weeks	$34,320.00
Harry Cooper Supply Co. 605 N. Sherman Pkwy Springfield, MO 65801	Bryan Green	8-10 Weeks	$33,440.00

This bid is awarded to_____ in the amount of $_____

Approved by Rolla Board of Public Works on: _____ **GM Signature:** _____

Accounting Purposes Only
Account Number(s):_____

ROLLA MUNICIPAL UTILITIES
Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell, Finance Manager

ACTION REQUESTED: Approval to purchase two trucks

ITEM/SUBJECT: Truck #23 & #24

BUDGET APPROPRIATION: $125,000 DATE: 10/27/2026

****

COMMENTARY:

We request approval to purchase Trucks #23 and #24, budgeted at $125,000 in FY2027. We obtained bids from four Chevrolet dealers.

Truck #23 was already budgeted for replacement before it was struck by lightning. We expect an insurance reimbursement of $16,200.

Staff recommends approval to purchase two 2026 Chevy Silverado's from Taylor Grubaugh Chevrolet in the amount of $97,966 for both trucks.

RFB #27-102 Rolla Municipal Utilities' Bid Tabulation Sheet

Replacement Work Trucks

Company Name	Details	Cost per Truck	Total Bid
Clay Maxey Chevrolet, Inc 649 S Monroe Street Lebanon, MO 65536	2026 Chevrolet Silverado 1500 LT 4x4 Crew Cab Truck	$52,121	$104,242
Laura Chevrolet of Sullivan 3 N. Service Road W Sullivan, MO 63080	2026 Chevrolet Silverado 1500 LT 4x4 Crew Cab Truck	$56,455	$112,910
Reliable Chevrolet 3655 S. Campbell Ave Springfield, MO 65807	2026 Chevrolet Silverado 1500 LT 4x4 Crew Cab Truck	$51,482	$102,964
Taylor Grubaugh Chevrolet 103 Lowe Ave Waynesville, MO 65583	2026 Chevrolet Silverado 1500 Crew Cab Pickup Truck	$48,983	$97,966

This bid is awarded to_____ in the amount of $_____

Approved by the Rolla Board of Public Works on: _____ Signature: _____

Accounting Purposes Only
Account Number(s):_____

KPM
CPAS & ADVISORS

Board of Public Works
Rolla Municipal Utilities
Rolla, Missouri

We have audited the financial statements of Rolla Municipal Utilities for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 8, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Rolla Municipal Utilities are described in Note 1 to the financial statements. As discussed in Note 1 to the financial statements, RMU adopted the provisions of GASB Statement No. 101 – *Compensated Absences*, during the year ended September 30, 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting RMU's financial statements was management's estimate of the allowance for doubtful accounts based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- Equity
- Fixed Assets and related depreciation
- Accounts Payable and related expenses
- Cash and cash equivalents
- Pension Activity
- Leases Receivable
- SBITA Activity
- OPEB Activity

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 19, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Pension Schedules, OPEB Schedules, and the Management's Discussion and Analysis which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the other information which accompanies the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Public Works and management of Rolla Municipal Utilities and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
October 19, 2026

KPM
CPAS & ADVISORS

Board of Public Works
Rolla Municipal Utilities
Rolla, Missouri

In planning and performing our audit of the basic financial statements of Rolla Municipal Utilities, for the year ended September 30, 2025, we considered RMU's internal control to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of RMU's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

We became aware of matters to bring to your attention. The following paragraphs summarize our comments and recommendations regarding these matters.

1. Cybersecurity and Internal Controls

Cyberattacks are on the rise across the globe and these attacks are evolving in sophistication. Locally, there has been an increase in electronic vendor payment schemes. Fraudsters often submit fake documents to change bank routing and account numbers for electronic vendor payment deposits and often involve multiple hacks to compromise vendor information, along with email or other forms of identification, in an attempt to disguise themselves as a legitimate representative of a vendor.

We Recommend:

Management ensure that its disbursement policies and procedures are monitored and re-evaluated on an ongoing basis as threats are continually evolving.

Because of the increase in electronic vendor payment schemes, we recommend that the following items are, at a minimum, included in the risk assessment of electronic disbursements:

- Segregate duties of employees who have access to and updates the master vendor file and the employee who creates the ACH transactions
- Ensure that management review all payee account changes that occur
- Implement account validation by verifying accuracy of account information and possibly account ownership, which could be accomplished by various methods such as ACH pre-notification or validation services that are possibly provided by the bank
- Ensure that ACH changes forms are not publicly available on RMU's website and require that vendors contact RMU directly for the forms

- Require a phone call to the vendor to a known and reliable contact at the vendor, to the phone number on file and not the contact or phone number that is obtained in a phone call or email that may be fictitious
- Require employee training, which will empower staff to routinely ask questions of both vendors and department staff, as well as raise awareness of red flags
- Require reassessment of financial exposure to ACH fraud on an ongoing basis

2. New Software Issues

During the prior year, RMU implemented a new financial accounting software system. As part of this transition, certain key reconciliation procedures have not consistently been performed during the year, specifically bank reconciliations, accounts payable and fixed assets were not reconciled to the general ledger on a timely basis.

Timely and accurate reconciliations are an important component of internal control and help ensure the reliability of financial information. Without these procedures, there is an increased risk that errors or discrepancies may go undetected.

We Recommend:

Management implement routine reconciliation procedures, including monthly bank reconciliations and periodic comparisons of subsidiary records and system reports to the general ledger and trial balance. In addition, ensure that staff receive adequate training on the new system and establish documented procedures to promote consistency and accuracy going forward.

3. Internal Control Review and Documentation

Effective internal controls should evolve as the Utility's operations, personnel, systems, and procedures change. Periodic evaluation of internal controls can assist the Utility in identifying changes that may be necessary to appropriately safeguard assets and support reliable financial reporting.

We Recommend:

The Utility conduct and document a periodic review of its internal control procedures to identify opportunities to strengthen controls and safeguards over Utility assets. Areas considered as part of this review may include cash receipts, cash disbursements, cash management, bank reconciliations, payroll, information technology systems and access, mail handling, purchasing, vendor setup and changes, and other financial processes considered significant by the Utility.

We further recommend the Utility document processes, key internal controls and related responsibilities for each department and establish procedures to periodically review and update this documentation as personnel, processes, systems and policies change.

4. New Accounting Pronouncements

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released and may be applicable to RMU in the near future. We encourage management to review the following information and determine which standards may be applicable. For the complete text of these and other GASB standards, visit www.gasb.org and click on the "Standards & Guidance" tab.

KPM

GASB Statement No. 103 – *Financial Reporting Model Improvements*

This standard changes and improves key components of the financial reporting model. Improvements and notable changes are made to management's discussion and analysis, unusual or infrequent items, presentation of proprietary fund statements, and presentation of and information about major component units. This standard is effective for RMU's fiscal year beginning October 1, 2025.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*

This standard establishes requirement for certain types of capital assets to be disclosed separately for purposes of note disclosure. This new standard also establishes requirements for capital assets held for sale and requires additional disclosure for these capital assets. This standard is effective for RMU's fiscal year beginning October 1, 2026.

GASB Statement No. 105 – *Subsequent Events*

This standard defines subsequent events as transactions or other events that occur after the date of the financial statements, but before the date the financial statements are available to be issued. The standard also clarifies the different types of subsequent events, when note disclosures are required, and the information that should be included in those note disclosures. This standard is effective for RMU's fiscal year beginning October 1, 2026.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with RMU's administrative personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of this matter or to assist you in implementing the recommendations.

This information is intended solely for the use of the Board of Public Works and management of RMU and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate this opportunity to serve as RMU's independent auditors and the courtesies and assistance extended to us by RMU's employees.

Respectfully submitted,

KPM CPAs, LLC

KPM CPAs, LLC
Springfield, Missouri
October 19, 2026