



**AGENDA
CITY OF HARRISONVILLE
BOARD OF ALDERMEN
REGULAR MEETING
CITY HALL
JULY 7, 2025
6:00 PM**

- 1. Call to Order**
 - A. Pledge of Allegiance**
 - B. Roll Call**
- 2. Ceremonial Matters**
 - A. Introduction and Pinning of Police Lieutenant**
- 3. Public Participation**
- 4. Approval of Minutes**
 - A. Board of Aldermen Minutes - Regular Meeting - June 16, 2025**
- 5. Agenda Items**
 - A. Council Bill 33: A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI TO AUTHORIZE THE CITY ADMINISTRATOR TO ACCEPT THE ANNUAL AUDIT FOR THE YEAR ENDING DECEMBER 31, 2024, BY KPM C.P.A.S AND ESTABLISHING AN EFFECTIVE DATE.**
 - B. Council Bill 34: A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO A CONTRACTUAL AGREEMENT WITH INTEGRATED ENVIRONMENTAL SOLUTIONS, LLC, FOR A RECONNAISSANCE-LEVEL ARCHITECTURAL SURVEY OF APPROXIMATELY 159-ACRES COMPRISED OF THE AREA IDENTIFIED AS PHASE II FOR THE CITY OF HARRISONVILLE, MISSOURI.**
 - C. PUBLIC HEARING: Special Use Permit for an Event Venue/Commercial Recreational Facility on property located at 101 & 103 S. Lexington Street**

D. Council Bill 35: AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE APPROVING A SPECIAL USE PERMIT FOR AN EVENT VENUE/COMMERCIAL RECREATIONAL FACILITY ON PROPERTY LOCATED AT 101 & 103 S. LEXINGTON STREET IN THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI.

E. Council Bill 36: AN ORDINANCE OF THE BOARD OF ALDERMAN OF THE CITY OF HARRISONVILLE, MISSOURI DIRECTING CITY STAFF TO TRANSFER THE LAND KNOWN AS “HITE PARK” LOCATED IN THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI AS A PART OF THE CEDAR CROSSING DEVELOPMENT PROJECT.

- 6. Aldermen and Committee Reports**
- 7. Report from the City Administrator**
- 8. Questions from the Media**
- 9. Adjourn from Regular Session**

Posted on City Hall Bulletin Board this 3rd day of July, 2025.

Daniel Barnett, City Clerk

Public participation during regular meetings of the Board of Aldermen shall be limited to those who have submitted a completed agenda request form. 2 Each person wishing to address the Board during regular meetings of the Board of Aldermen on a topic not on the agenda shall submit a completed agenda request form five (5) business days prior to the meeting the person wishes to address the Board. If the agenda request concerns a complex issue requiring staff research time, the opportunity to address the Board may be moved to a future meeting instead of the meeting immediately following the submission of the agenda request form. 3. Those that have submitted a completed agenda request form shall be limited to three (3) minutes to address the Board, this time cannot be yielded to another person and this time may be extended in three (3) minutes increments only upon a majority vote of the members of the Board of Aldermen, with each additional three (3) minute increment requiring an additional majority vote of the members of the Board of Aldermen.



**MINUTES
CITY OF HARRISONVILLE
BOARD OF ALDERMEN
REGULAR MEETING
CITY HALL
JUNE 16, 2025
6:00 PM**

1. Call to Order

The meeting was called to order at 6:02 PM by Mayor Mike Zaring.

A. Pledge of Allegiance

B. Roll Call

Attendee Name	Organization	Title	Status	Arrived
Bill Mills	Harrisonville	Board Member	Remote	
Sandy Franklin	Harrisonville	Board Member	Present	
Larry Pfautsch	Harrisonville	Board Member	Present	
Matt Turner	Harrisonville	Board Member	Present	
Dave Doerhoff	Harrisonville	Board Member	Remote	
Marcia Milner	Harrisonville	Board Member	Excused	
Gary Davidson	Harrisonville	Board Member	Present	
Kile Chaney	Harrisonville	Board Member	Present	
Mike Zaring	Harrisonville	Mayor	Present	

Others present: City Administrator Brad Ratliff, City Attorney Jamie Walker, Assistant City Administrator Jeremy Smith, Public Works Director Patty Hilderbrand, Community Development Director Christina Stanton, Economic Development Director Jim Clarke, Police Lieutenant Darla Harris, Fire Chief Rusty Sullivan, Parks Director Grant Purkey, Executive Secretary to the City Administrator Theresa West, Police Lieutenant Brian Kincaide, Sergeant Tim Mikelson, Sergeant Jeremiah Jacobs, Sergeant Dylan Bell, Officer Mikayla Krantz, Officer Xavier Stien, Officer Whitney Barrett and Officer Siles Bissell, Judge Ross Nigro and City Clerk Daniel Barnett – recording.

2. Ceremonial Matters

A. Swearing in Police Chief Darla Harris

Darla Harris was sworn in as the Chief of Police for the Harrisonville Police Department by City Clerk Barnett.

Chief Harris read a prepared statement thanking her family, friends and coworkers, along with the Mayor and Board of Aldermen and City Administrator Ratliff. Harris also spoke about her hopes for the department moving forward.

Mayor Zaring congratulated Chief Harris and thanked her for her continued service to the Harrisonville Police Department.

B. Introduction of new Police Officers

Chief Harris introduced Whitney Barrett and Silas Bissell to the Board of Aldermen.

Harris informed the Board that Officer Barrett had previously served a police officer in Alabama and that Bissell was a graduate of the Cass County Sheriff's Office Regional Training Academy.

Mayor Zaring thanked those who had attended in support of Chief Harris and Officers Barrett and Bissell.

3. Public Participation

None.

4. Approval of Minutes

A. Board of Aldermen Minutes - Regular Meeting - June 2, 2025

RESULT: Passed
MOVER: Alderman Kiley Chaney
SECONDER: Sandy Franklin
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

B. Board of Aldermen Minutes - Work Session - June 2, 2025

RESULT: Passed
MOVER: Alderman Larry Pfautsch
SECONDER: Kiley Chaney
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

C. Board of Aldermen Minutes - Closed Session - June 2, 2025

RESULT: Passed
MOVER: Alderman Matt Turner
SECONDER: Kiley Chaney
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley

Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

5. Agenda Items

A. Council Bill 31: A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI, TO APPOINT ROSS NIGRO AS MUNICIPAL JUDGE FOR THE HARRISONVILLE MUNICIPAL COURT IN THE 17TH JUDICIAL CIRCUIT COURT.

Mayor Zaring thanked Judge Ross Nigro for his willingness to serve as the City's interim Municipal Court Judge following the passing of former Judge Don Lograsso.

Staff report presented by City Administrator Ratliff.

Ratliff outlined the credentials for Judge Ross Nigro.

Judge Nigro thanked the Board of Aldermen for giving him the opportunity to serve.

Upon passage, Mayor Zaring designated the resolution to be Resolution number 2025-11.

RESULT: Passed
MOVER: Alderman Gary Davidson
SECONDER: Matt Turner
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

Following the passage of the resolution, Municipal Court Judge Ross Nigro was sworn in by City Clerk Daniel Barnett.

B. Council Bill 32: A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI, AGREEING TO VACATE THE BLUEBERRY PARK PROPERTY AND AUTHORIZING STAFF TO MOVE FORWARD WITH SURVEYING, LEGAL DESCRIPTIONS, AND REPLATTING THE PROPERTY TO ADJOINING INTERESTED PROPERTY OWNERS

Staff report presented by Parks Director Purkey.

Purkey said the proposed resolution would vacate Blueberry Park and authorize City staff to proceed with surveying, legal description preparation, and replating for transfer to five adjacent property owners.

Purkey said the adjacent property owners for lots 128, 133, 134, 135 and 137 have expressed formal interest in acquiring portions of the park property.

Purkey said staff have worked with the residents to divide the land in a manner that best aligns with their existing property boundaries.

Alderman Pfautsch asked if the easements in the area would still be accessible to City staff.

Purkey said yes.

Purkey said the Harrisonville Park Board heard the proposal and supported the resolution.

Pukey said City staff recommend approval of the proposed resolution to vacate Blueberry Park.

Upon passage, Mayor Zaring designated the resolution to be Resolution number 2025-12.

RESULT: Passed
MOVER: Alderman Kiley Chaney
SECONDER: Sandy Franklin
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

C. Council Bill 29: AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE PROHIBITING THE POSSESSION OF DANGEROUS WEAPONS IN HARRISONVILLE AMBULANCES AND PROVIDING FOR EXEMPTIONS

City Attorney Walker read the ordinance for the second time.

Alderman Pfautsch asked if the ordinance was in line with Missouri State Statutes.

City Attorney Walker said the ordinance would be considered a reasonable regulation, similar to the regulations that prohibit carrying weapons into courthouses or hospitals.

Alderman Davidson asked about the possibility about placing a "no weapons" sign on the ambulances.

Walker said that would be allowed but would not be required.

Upon passage, Mayor Zaring designated the ordinance to be Ordinance number 3732.

RESULT: Passed
MOVER: Alderman Gary Davidson
SECONDER: Larry Pfautsch
AYES: Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED: Marcia Milner

D. Council Bill 30: AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI DIRECTING CITY STAFF TO ACQUIRE NECESSARY TEMPORARY AND PERMANENT EASEMENTS TO PERMIT THE ENGINEERING, CONSTRUCTION, AND COMPLETION OF VARIOUS SIZES OF STORM WATER SEWER MAINS (15-48 INCH DIAMETER) AS A PART OF THE BECKERDITE STORM WATER

DRAINAGE IMPROVEMENTS PROJECT

City Attorney Walker read the ordinance for the second time.

Upon passage, Mayor Zaring designated the ordinance to be Ordinance number 3733.

RESULT:	Passed
MOVER:	Alderman Larry Pfautsch
SECONDER:	Matt Turner
AYES:	Bill Mills, Larry Pfautsch, Gary Davidson, Dave Doerhoff, Kiley Chaney, Matt Turner, Sandy Franklin
EXCUSED:	Marcia Milner

6. Aldermen and Committee Reports

Alderman Doerhoff congratulated Police Chief Harris on her promotion and said he believes she will do a wonderful job.

Alderman Mills also congratulated Chief Harris and said it was a historic night for Harrisonville. Mills said he attended the public meeting for the S Commercial Street Extension Project. Mills said he felt the meeting was well attended and that the public seemed in favor of the project.

Alderman Chaney spoke about the Elk's Lodge Youth Fishing Derby. Chaney said 306 kids participated in the event and that it went well. Chaney wished a Happy Father's Day to all in attendance. Chaney congratulated Chief Harris on her promotion.

Alderwoman Franklin congratulated Chief Harris on her promotion and said she is excited for what is ahead. Franklin spoke about attending the S Commercial Street Extension Project and said she is excited for the project and all it will bring to the Harrisonville community.

Alderman Davidson also congratulated Chief Harris on her promotion and on being the first female Police Chief in the history of the Harrisonville Police Department. Davidson also commended Combined Water and Sanitary Sewer Foreman Terry Faulkenberry for his efforts during a recent sanitary sewer back up on Wren Street. Davidson thanked him for his hard work and his kindness when speaking with the homeowner.

Alderman Turner congratulated Chief Harris on her promotion and said he is excited to see the next steps for the Police Department. Turner spoke about his recent experience at the Missouri Municipal League's Elected Officials Conference.

Alderman Pfautsch congratulated Chief Harris. Pfautsch also commended Fire Chief Sullivan on his recent television interview regarding Council Bill 29.

7. Report from the City Administrator

City Administrator Ratliff provided an update to the Board of Aldermen regarding the South Service Area Sanitary Sewer Project. Ratliff said liquidated damages for the contractor currently sit at \$103,500.

Ratliff announced that the cover dome for the primary basin at the Water Treatment Plant has been assembled and put into place. Ratliff said assembly has begun on the dome for the other basin.

Ratliff said the City's 2025 Asphalt Program will provide an asphalt mill and overlay on Orchard Road from Ann Avenue to the Cass County line, a complete re-build of the drive at the wastewater treatment plant, from the Animal Shelter to the UV disinfection structure and will micro seal Thunderbird Drive, Maverick Trail and Falcon Drive.

Ratliff said the Missouri Department of Transportation has sent an agreement for the MoDOT Cost Share I-49 &

Mechanic Street, Winchester Drive and Plaza Drive project. Ratliff said the agreement is under review by City staff.

Ratliff said he is looking forward to working with Chief Harris and has appreciated all of her contributions to the City since joining in 2022.

Ratliff said Parks and Recreation staff are installing stone for the wall of the overlook portion of the T-Mobile Hometown Community Grant project.

Ratliff encouraged those in attendance to take the Harrisonville Downtown Parking and Traffic survey.

A. Municipal Court Report May 2025

8. Questions from the Media

None.

9. Adjourn from Regular Session

Mayor Zaring congratulated Police Chief Harris. Zaring praised the hard work Harris has put in during her time with the City and said he is looking forward to her future leadership and vision for the Police Department.

A motion was made by Alderman Davidson to adjourn from the Regular Meeting. The motion was seconded by Alderwoman Franklin. The motion carried with a unanimous vote. The meeting adjourned at 6:45 p.m.

Mike Zaring, Mayor & Ex-Officio
Chairmen of the Board of Alderman

ATTEST:

Daniel Barnett, City Clerk

City of Harrisonville, Missouri

Basic Financial Statements Year Ended December 31, 2024



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Introductory Section



300 E. Pearl Street, P.O. Box 367 • Tel: 816-380-8900 • Fax: 816-380-8906 • Harrisonville, MO 64701

June 26, 2025

Honorable Mayor and Members of the Board of Aldermen:

The Finance Department is pleased to present the Annual Comprehensive Financial Report of the City of Harrisonville, Missouri (the City), for the fiscal year ended December 31, 2024. This report is required under RSMo. 105.145 and is submitted for your information and review.

The responsibility for accuracy, completeness and fairness of the data presented, including all disclosures, rests with the City. Management believes the report as presented is accurate in all material respects and is presented in a manner designed to fairly set forth the financial position and results of annual operations of the City, both on a government-wide and fund basis.

The City's Finance Department prepares the year end trial balances and supporting schedules and assists in the preparation of the financial statements, which undergo an annual audit by an independent certified public accountant. The City's financial statements have been audited by the accounting firm of KPM and that audit resulted in an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2024, are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. That opinion, and the procedures and testing that led to it, is found in the "Independent Auditors' Report" at the beginning of the beginning of the Financial section of the Comprehensive Annual Financial Report.

Following the independent auditors' report and opinion is management's discussion and analysis (MD&A) of the financial statements. This analysis, along with the basic financial statements and notes, provides an overview of the City's financial position and operating results. The supplemental and statistical sections help provide a broader understanding of the City of Harrisonville and, along with the introductory section, provide context to the report.

Profile of the City of Harrisonville

The town of Harrisonville was established in 1837 and was named in honor of Albert G. Harrison, one of the first two U.S. Congressional representatives elected from the State of Missouri. Harrisonville became incorporated in 1851. S.G. "Squire" Allen was appointed the first mayor of the town in 1857, and Co. H.W. Younger, father of the infamous Cole Younger, was elected mayor in 1859. There is a rich history of the Civil War era in Harrisonville, and in the decades following the war, the town grew in importance as the county seat of Cass County and as a transportation hub for the region.

Today, Harrisonville is home to approximately 10,000 residents, with manufacturing and distribution facilities representing several major national firms. It still serves as a transportation center with Interstate 49 and several state highways providing access to the Kansas City metropolitan area as well as the recreation areas of south-central Missouri.

The City of Harrisonville, Missouri, is a fourth-class city organized under Missouri statutes and is governed by a Mayor and eight-member Board of Aldermen (the Board), two from each of the four wards. The Mayor and Board appoint a City Administrator to serve as the chief administrative officer of the City, and to oversee the operations of all City departments. Harrisonville provides a full complement of general governmental services including police and fire

protection, emergency medical services, parks and recreation, public works services, an airport, and general administrative services. The City also provides electrical distribution, water, and sanitary services, all of which are accounted for in the financial statements as business-type activities.

Factors Affecting Financial Conditions

Local economy-overall retail sales have recovered to the levels enjoyed prior to the recession, and we see some local businesses investing in renewal. While housing remains tied to the stable population, economic development continues to focus on the creation and expansion of employment opportunities. Outside investors have continued to show interest in Harrisonville's location and workforce when considering potential business sites. Harrisonville's place as a regional trade center for basic goods and services has helped shelter the community from more severe economic downturns.

Long-term financial planning-the City prepares a ten-year Capital Improvement Plan (CIP) for constructing, maintaining, and replacing the City's physical infrastructure. These projects are reviewed annually and updated as conditions, prices, resources, and priorities change. These projections are included as a part of the five-year financial projection of each of the City's operating funds during the Board of Aldermen's annual budget process. By Board policy, the City maintains a reserve in each of the operating funds for budgetary and planning purposes.

Cash management and risk management-the primary concern of the City's cash management policy is the safety of principal. The City follows a conservative investment policy which is closely monitored by staff and reviewed annually. Investment yield remains stable compared to previous years. The security of the investment principal is the City's overarching priority. Cash balances of the various funds are consolidated for maximum earnings flexibility. Following the close of the fiscal year, the City renewed all major insurance policies after a review and update of exposures and pricing. With both cost and risk on the increase, insurance coverage is an area which receives significant attention.

The preparation of this report would not have been possible without the year-round dedication and hard work of the staff of the Finance Department. The City's independent audit firm of KPM CPAs was instrumental in the preparation of this report and highly professional in their dealings with our staff. I would also like to thank the Mayor, the Board of Aldermen, City Administrator Brad Ratliff, and Director Jeremy Smith for their continued interest and support of the maintenance of the financial health of our city.

Respectfully submitted,

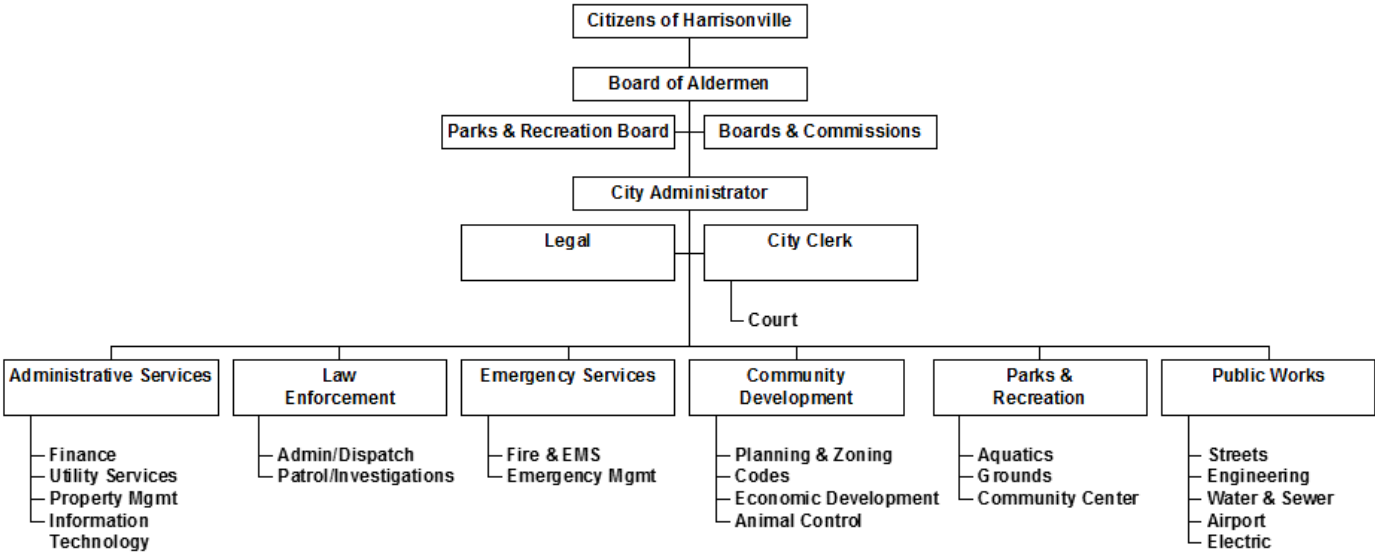
A handwritten signature in cursive script that reads "Kim Hubbard".

Kim Hubbard
Finance Manager

City of Harrisonville

Organizational Chart

December 31, 2024



City of Harrisonville

Principal Officials

December 31, 2024

Mayor and Board of Aldermen

Michael Zaring	Mayor
Dave Doerhoff	Alderman Ward 1
Kile Chaney	Alderman Ward 1
Marcia Milner	Alderwoman Ward 2
Larry Pfautsch	Alderman Ward 2
Sandy Franklin	Alderwoman Ward 3
Bill Mills	Alderman Ward 3
Matt Turner	Alderman Ward 4
Gary Davidson	Alderman Ward 4

Administration and Department Heads

Brad Ratliff	City Administrator
Patty Hilderbrand	Public Works Director
Grant Purkey	Parks & Recreation Director
Christina Stanton	Community Development Director
Jeremy Smith	Director of Administrative Services
Vacant	Police Chief
Rusty Sullivan	Fire Chief
Steve Mauer	City Attorney
Don Lagrasso	Municipal Judge
Madison Touchstone (December 2023 – June 2024)	City Prosecuting Attorney
Gerald Furnell (June 2024 – present)	City Prosecuting Attorney

Independent Auditor

KPM CPAs, PC	Springfield, Missouri
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Financial Section

KPM
CPAS & ADVISORS
Independent Auditors' Report

Honorable Mayor and Board of Aldermen
City of Harrisonville
Harrisonville, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Harrisonville, Missouri, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Harrisonville, Missouri, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Harrisonville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matters

As described in Note 1 to the financial statements, in 2024, the City adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. The City restated net position retrospectively for this change in accounting principle, as described in Note 16. Additionally, as described in Note 17 to the financial statements, the City restated fund balances and net position as a result of a change in the reporting entity. Our opinion is not modified with respect to these matters.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, budgetary comparison, and pension information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor funds financial statements, nonmajor budgetary comparison financial statements, and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, nonmajor budgetary comparison financial statements, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the City of Harrisonville, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Harrisonville, Missouri's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
June 26, 2025

Management's Discussion and Analysis

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

The management's discussion and analysis of the City of Harrisonville, Missouri's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to the financial statements.

Financial Highlights

The net position of the City's governmental activities increased by \$8.8 million for the year as a result of current year activities. The net position of the City's business-type activities increased by \$2.7 million for the year.

Total assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflow of resources as of December 31, 2024, by \$91.9 million (net position). Of this amount, \$11.9 million was unrestricted and may be used to meet future obligations of the City.

Total liabilities of the City decreased \$2.4 million.

The City's governmental funds reported combined ending fund balances of \$38.9 million, which is an increase of \$1.5 million from the prior year. Nonspendable and restricted fund balances were \$25.1 million. Unassigned fund balance of the General Fund was \$13.6 million, which is 38.8% of General Fund balance and 34.9% of the total governmental fund balance.

During the year ended December 31, 2024, the City adopted GASB Statement No. 101 – *Compensated Absences*. Beginning net position has been restated to reflect the application of the new pronouncement. The tables in the Management's Discussion and Analysis for the year ended December 31, 2023, have been updated for the restatement activity.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. Additionally, this report also contains required and supplementary information.

Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred inflows/outflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the City's net position and changes in them. The City's net position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the City's financial health. Over time, increases or decreases in the City's net position are indicators of whether its financial health is improving or deteriorating.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

Governmental Activities: Most of the City's basic services are reported here, including general government, public safety, community development, streets, airport, emergency services, community center, and parks and recreation. Taxes (sales, property, and franchise), charges for services, intergovernmental revenue, and licenses and permits are the primary source of financing for these activities. Additionally, the City reports its internal service fund as a governmental activity.

Business-Type Activities: The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's electric, water, sewer, and refuse services are provided here.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds and not the City as a whole. Some funds are required to be established by state law and by bond covenants. However, the Board of Aldermen establishes many other funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes and grants. The City maintains governmental, proprietary, and fiduciary funds. Funds are fiscal entities with a set of self-balancing accounts that record financial resources, together with all related liabilities and residual balances, and the changes therein. These accounting entities are separated for the purpose of carrying on specific activities in accordance with regulations, restrictions, or limitations.

Governmental Funds: Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

Proprietary Funds: When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. Additionally, the City reports its internal service fund as a proprietary fund.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements since the resources of those funds are not available to support the City's operations.

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information that further explains and supports certain information in the financial statements, such as budgetary comparison and pension information. The report also contains other supplementary information that provides certain combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Net Position

The following table presents the condensed Statement of Net Position for the City as of December 31, 2024 and 2023, as restated:

	Governmental Activities	Business-Type Activities	Total December 31, 2024	Total December 31, 2023
Assets				
Current and other assets	\$ 40,845,158	\$ 22,484,144	\$ 63,329,302	\$ 62,084,808
Net pension asset	2,388,618	731,927	3,120,545	3,458,309
Capital assets	31,202,513	48,037,718	79,240,231	71,364,928
Total Assets	74,436,289	71,253,789	145,690,078	136,908,045
Deferred Outflow of Resources	1,912,071	755,988	2,668,059	2,173,428
Liabilities				
Other liabilities	2,182,622	2,756,640	4,939,262	5,022,505
Long-term liabilities outstanding	31,236,093	19,793,129	51,029,222	53,347,506
Total Liabilities	33,418,715	22,549,769	55,968,484	58,370,011
Deferred Inflow of Resources	466,250	-	466,250	349,321
Net Position				
Net investment in capital assets	21,927,433	30,749,305	52,676,738	44,203,641
Restricted	24,620,722	2,718,835	27,339,557	27,974,079
Unrestricted	(4,084,760)	15,991,868	11,907,108	8,184,421
Total Net Position	\$ 42,463,395	\$ 49,460,008	\$ 91,923,403	\$ 80,362,141

Total net position of the City increased by \$11.6 million mainly due to the receipt of federal and state grants for assets that are capitalized. Total liabilities for the City decreased \$2.4 million, \$2.3 million of the decrease is due to a decrease in long-term liabilities primarily due to principal payments made on existing debt outweighing the inclusion of new debt. Restricted net position of the City totaled \$27.3 million as of December 31, 2024. This amount represents monies that are restricted for unspent proceeds of \$23.3 million from prior year debt issuances for capital improvements and \$4.0 million of assets held in reserve for debt service.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

The amounts presented above for the year ended December 31, 2023, are shown as restated.

Changes in Net Position

The following table reflects the revenues and expenses for the City's activities for years ending December 31, 2024 and 2023.

	Governmental Activities	Business-Type Activities	Total Year Ended December 31, 2024	Total Year Ended December 31, 2023
Revenues				
Program Revenues				
Charges for services	\$ 3,347,909	\$ 20,728,626	\$ 24,076,535	\$ 23,887,096
Operating grants and contributions	52,456	-	52,456	3,229,314
Capital grants and contributions	4,291,244	2,105,032	6,396,276	1,016,262
General Revenues				
Taxes	12,890,300	-	12,890,300	12,370,770
Interest	1,742,705	596,820	2,339,525	1,735,542
Other revenue	1,908,904	57,418	1,966,322	1,168,991
Gain on disposal of assets	32,750	-	32,750	133,240
Transfers	1,892,480	(1,892,480)	-	-
Total Revenues and Transfers	26,158,748	21,595,416	47,754,164	43,541,215
Expenses				
General government	3,024,238	-	3,024,238	7,766,089
Law enforcement	4,394,664	-	4,394,664	4,236,936
Community development	786,162	-	786,162	779,505
Public works	1,373,046	-	1,373,046	1,724,186
Airport	284,657	-	284,657	337,845
Municipal court	132,914	-	132,914	130,369
Emergency services	3,071,255	-	3,071,255	3,532,556
Community center	223,418	-	223,418	1,609,996
Park and recreation	2,470,234	-	2,470,234	693,106
Interest and fees	1,555,546	-	1,555,546	1,281,109
Electric	-	12,124,116	12,124,116	11,790,136
Water and sewer	-	6,011,253	6,011,253	5,768,979
Refuse	-	741,399	741,399	720,030
Aquatic	-	-	-	269,921
Total Expenses	17,316,134	18,876,768	36,192,902	40,640,763
Changes in Net Position	\$ 8,842,614	\$ 2,718,648	\$ 11,561,262	\$ 2,900,452

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

Governmental Activities

Governmental activities increased the net position of the City by \$8.8 million. Tax revenues for the City were \$12.9 million, which represents 49% of the funding of these activities. Program revenues for the functions totaled \$7.7 million, or 29%, of the funding. The following table shows the cost of the City's programs as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the taxpayers by each of these functions.

Net Cost of the City of Harrisonville's Governmental Activities

	Total Cost of Services	Net Cost of Services
General government	\$ 3,024,238	\$ 2,922,033
Law enforcement	4,394,664	4,253,456
Community development	786,162	785,964
Public works	1,373,046	1,011,897
Airport	284,657	(3,985,188)
Municipal court	132,914	8,102
Emergency services	3,071,255	1,690,494
Community center	223,418	223,418
Park and recreation	2,470,234	1,158,803
Debt Service	1,555,546	1,555,546
	<u>\$ 17,316,134</u>	<u>\$ 9,624,525</u>

Business-Type Activities

Business-type activities increased the City's net position by \$2.7 million. Charges for services constituted 96% of business-type revenues.

Financial Analysis of the City's Funds

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The combined fund balance of the City's governmental funds as of December 31, 2024, was \$38.9 million. In total, the governmental funds increased by \$1.5 million. Fund balances consist of \$545,104 in nonspendable form, \$24.6 million in restricted fund balance for debt service and capital improvements, \$684,522 in assigned for specific purposes, and \$13.1 million is unassigned and can be used for general operations.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The net position of the electric fund was \$13.6 million, which is an increase of \$606,248 from the prior year. The net position of the combined water and sanitary sewer (CWSS) fund totaled \$35.6 million, which is an increase of \$2.1 million from the prior year.

General Fund Budgetary Highlights

Revenues

The original General Fund budget had total budgeted revenues of \$13,512,583. Actual revenues were \$14,900,220. The City amended General Fund total budgeted revenues to \$42,128,999. The majority of the amendment was to intergovernmental revenues of \$28,688,791, which were expected, but not received in 2024.

Expenditures

The original General Fund budget had total budgeted expenditures of \$15,912,065. The City amended the General Fund budgeted expenditures to \$46,474,100. Actual expenditures were \$15,495,867. The inflation in the amended budget was for the purposes of capital outlay in the increased amount of \$29,807,756, which was not expended in 2024.

Capital Assets and Debt Administration

Capital Assets

Capital assets, net of accumulated depreciation, of the City, consist of the following:

	Governmental Activities	Business-Type Activities	Total Year Ended December 31, 2024	Total Year Ended December 31, 2023
Land	\$ 838,674	\$ 2,527,931	\$ 3,366,605	\$ 2,426,705
Construction in progress	2,052,081	7,184,321	9,236,402	6,229,383
Buildings and improvements	13,089,959	18,883,201	31,973,160	32,053,356
Machinery and equipment	1,866,156	1,968,129	3,834,285	3,921,090
Vehicles	831,821	685,461	1,517,282	1,751,486
Infrastructure	12,190,057	16,788,675	28,978,732	24,682,537
Leased assets				
Vehicles	333,765	-	333,765	300,371
Total Capital Assets, net	\$ 31,202,513	\$ 48,037,718	\$ 79,240,231	\$ 71,364,928

Capital assets of the governmental activities were \$31.2 million, net of accumulated depreciation, as of December 31, 2024. This represents a net increase of \$6.3 million from the prior year. Current year additions were \$7,802,931, most of which were additions relating to the airport project in the amount of \$4,812,349. Provisions for current year depreciation was \$1,504,736.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

Capital assets for business-type activities were \$48.0 million, net of accumulated depreciation, as of December 31, 2024. This represents a net increase of \$1.6 million from the prior year. The net increase is due to current year additions of \$3.7 million and provisions for current year depreciation of \$2.2 million. The majority of business-type capital additions during the year was \$3.4 million of improvements in the CWSS Fund most of which was related to the south sewer improvement project.

The amounts presented above for the year ended December 31, 2023, are shown as restated.

Debt

Long-term liabilities of the City consist of the following:

	Governmental Activities	Business-Type Activities	Total Year Ended December 31, 2024	Total Year Ended December 31, 2023
Tax increment revenue bonds	\$ 2,250,000	\$ -	\$ 2,250,000	\$ 2,750,000
Revenue bonds	-	8,433,100	8,433,100	9,458,200
Certificates of participation	27,295,000	10,005,000	37,300,000	37,790,000
Financed purchases	706,777	288,568	995,345	1,380,458
Loan	-	97,376	97,376	-
Leases	290,435	-	290,435	303,930
Premiums	109,053	735,102	844,155	888,776
Discounts	(307,607)	-	(307,607)	(318,215)
Compensated absences	892,435	233,983	1,126,418	1,094,357
Total Long-term Debt, net	\$ 31,236,093	\$ 19,793,129	\$ 51,029,222	\$ 53,347,506

Total long-term liabilities of the governmental activities as of December 31, 2024, was \$31.2 million, which is down from the prior year by \$1.2M. The net decrease is mainly due to the payment of principal and amortization costs of premiums

Long-term liabilities of the business-type activities as of December 31, 2024, was \$19.8 million, which is a net decrease of \$1,087,728 from the prior year. The business-type activities had additions of \$97,376 for an interest-free loan relating to the Lake Harrisonville spillway project. The reductions, consisting primarily of principal and amortization of premiums amounts to \$1.2 million.

The amounts presented above as related to compensated absences, for the year end ended December 31, 2023, are shown as restated.

Economic Factors and Next Year's Budget

Economic Outlook

The City's economic base continues to show strong performance. Sales tax collection within the City is driven by retail trade and food services areas of consumer spending and showed an increase over 2023 collections. Franchise fee collections also performed better than expected and showed an increase from 2023.

City of Harrisonville

Management's Discussion and Analysis

December 31, 2024

There was a high number of vacancies in 2024 which resulted in expenditure savings across all departments.

The City was awarded a total of \$3,578,369 in grant money, from the following: State and Federal Grants for the runway reconstruction at the Airport totaling \$3,434,831, MODOT Grant of \$21,190 for the purchase of an E-Citation equipment by the Police Department, CDBG Grant of \$97,348 for the demolition of the old water/electric building, AARP Wish Grant of \$15,000 for the construction of sidewalks, and University of MO-Missouri Extension of \$10,000 for the summer camp program at the community center.

The projects completed in 2024 were: Reconstruct Runway, Airport Hanger Door Seals repaired, Asphalt, Sidewalk & Curb Programs, 1-49 & MO Hwy diverging diamond interchange Harrisonville sign on bridge, Southland interceptor, replacement of 3 sludge pumps at the water treatment plant, replacement of sump pumps at the waste water treatment plant, sewer line repair/replacement at Blueberry, James and Crestwood, Meadowlark, and emergency sanitary sewer repair on Oakvale, lead service line inventory and the demolition of the old water/electric building.

The economy remains uncertain due to possible tariff increases, elimination of some grants, and rising costs of goods and services. The Mayor & Board of Aldermen and City staff take a vigilant approach to monitoring the City's financial health, identifying and acting on trends to anticipate any major problems.

The City's 2025 \$41,997,191 operating budget was approved by the Board of Aldermen at the December 2, 2024, meeting. The budget reflects the goals and priorities of the Board of Aldermen and routine capital outlay.

Contacting the City's Financial Management

For additional information or questions, please contact any of the following members of City management at:

City of Harrisonville
300 East Pearl Street
Harrisonville, Missouri 64701
(816) 380-8907

Kim Hubbard, Finance Manager

City of Harrisonville

Statement of Net Position

December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 4,360,844	\$ 1,991,965	\$ 6,352,809	\$ 207,935
Investments	7,960,098	12,393,906	20,354,004	-
Accounts receivable, net	474,124	2,751,291	3,225,415	-
Taxes receivable	1,908,987	-	1,908,987	350,325
Intergovernmental receivable	685,483	206,959	892,442	-
Internal balances	5,876	(5,876)	-	-
Due from component unit	275,000	-	275,000	-
Inventory	196,701	696,133	892,834	-
Prepaid expenses	348,403	183,621	532,024	-
Restricted cash and cash equivalents	111,957	1,547,310	1,659,267	-
Restricted investments	24,517,685	2,718,835	27,236,520	-
Net pension asset	2,388,618	731,927	3,120,545	-
Capital Assets				
Nondepreciable	2,890,755	9,712,252	12,603,007	-
Depreciable, net	28,311,758	38,325,466	66,637,224	-
Total Assets	74,436,289	71,253,789	145,690,078	558,260
Deferred Outflows of Resources				
Deferred charge on refunding	32,763	-	32,763	-
Deferred pension outflow	1,879,308	755,988	2,635,296	-
Total Deferred Outflows of Resources	1,912,071	755,988	2,668,059	-
Liabilities				
Overdrawn cash	1,212,355	-	1,212,355	-
Accounts payable	65,757	987,493	1,053,250	-
Retainage payable	196,805	90,850	287,655	-
Accrued expenses	208,705	50,932	259,637	-
Court bonds payable	6,630	-	6,630	-
Unearned revenue	55,244	-	55,244	-
Accrued interest payable	434,836	80,055	514,891	112,927
Customer deposits	2,290	1,547,310	1,549,600	-
Due to primary government	-	-	-	275,000
Noncurrent liabilities				
Portion due within one year	1,829,990	1,243,955	3,073,945	-
Portion due in more than one year	29,406,103	18,549,174	47,955,277	12,854,517
Total Liabilities	33,418,715	22,549,769	55,968,484	13,242,444
Deferred Inflow of Resources				
Deferred pension inflow	466,250	-	466,250	-
Total Deferred Inflow of Resources	466,250	-	466,250	-
Net Position				
Net investment in capital assets	21,927,433	30,749,305	52,676,738	-
Restricted	24,620,722	2,718,835	27,339,557	-
Unrestricted	(4,084,760)	15,991,868	11,907,108	(12,684,184)
Total Net Position	\$ 42,463,395	\$ 49,460,008	\$ 91,923,403	\$ (12,684,184)

See accompanying Notes to the Financial Statements

City of Harrisonville

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Program Revenues				Net (Expenses), Revenues, and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-Type Activities	Total	
Primary Government								
Governmental Activities								
General government	\$ (3,024,238)	\$ 79,304	\$ 19,791	\$ 3,110	\$ (2,922,033)	\$ -	\$ (2,922,033)	\$ -
Law enforcement	(4,394,664)	112,353	7,665	21,190	(4,253,456)	-	(4,253,456)	-
Community development	(786,162)	-	-	198	(785,964)	-	(785,964)	-
Public works	(1,373,046)	361,149	-	-	(1,011,897)	-	(1,011,897)	-
Airport	(284,657)	101,869	-	4,167,976	3,985,188	-	3,985,188	-
Municipal court	(132,914)	124,812	-	-	(8,102)	-	(8,102)	-
Emergency services	(3,071,255)	1,281,991	-	98,770	(1,690,494)	-	(1,690,494)	-
Community center	(223,418)	-	-	-	(223,418)	-	(223,418)	-
Parks and recreation	(2,470,234)	1,286,431	25,000	-	(1,158,803)	-	(1,158,803)	-
Interest and fees	(1,555,546)	-	-	-	(1,555,546)	-	(1,555,546)	-
Total Governmental Activities	(17,316,134)	3,347,909	52,456	4,291,244	(9,624,525)	-	(9,624,525)	-
Business-type Activities								
Electric	(12,124,116)	13,405,966	-	73,011	-	1,354,861	1,354,861	-
Water and sewer	(6,011,253)	6,501,857	-	2,032,021	-	2,522,625	2,522,625	-
Refuse	(741,399)	820,803	-	-	-	79,404	79,404	-
Total Business-type Activities	(18,876,768)	20,728,626	-	2,105,032	-	3,956,890	3,956,890	-
Total Primary Government	\$ (36,192,902)	\$ 24,076,535	\$ 52,456	\$ 6,396,276	(9,624,525)	3,956,890	(5,667,635)	-

See accompanying Notes to the Financial Statements

City of Harrisonville

Statement of Activities Year Ended December 31, 2024

Component Unit	Program Revenues				Net (Expenses), Revenues, and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Unit
					Governmental Activities	Business-Type Activities	
Market Place TIF	\$ (468,657)	\$ -	\$ -	\$ -	-	-	(468,657)
General Revenues							
Property taxes					1,558,583	-	290,244
Sales taxes					8,169,030	-	720,316
Franchise taxes					2,202,643	-	-
Other taxes					960,044	-	-
Interest					1,742,705	596,820	-
Other revenue					1,908,904	57,418	25
Gain on disposal of assets					32,750	-	-
Transfers					1,892,480	(1,892,480)	-
Total General Revenues and Transfers					18,467,139	(1,238,242)	1,010,585
<i>Changes in Net Position</i>					8,842,614	2,718,648	541,928
Net Position (Deficit), Beginning of Year, as reported					32,893,072	48,149,679	(13,226,112)
Change in reporting entity					1,271,500	(1,271,500)	-
Error correction					-	41,247	-
Change in accounting principle					(543,791)	(178,066)	-
Net Position (Deficit), Beginning of Year, as restated					33,620,781	46,741,360	(13,226,112)
Net Position (Deficit), End of Year					\$ 42,463,395	\$ 49,460,008	\$ 91,923,403
							\$ (12,684,184)

See accompanying Notes to the Financial Statements

City of Harrisonville

Governmental Funds Balance Sheet December 31, 2024

	Special Revenue Funds					Total Governmental Funds
	General Fund	Emergency Services Fund	Park and Recreation Fund	Debt Service Fund	Nonmajor Funds	
Assets						
Cash and cash equivalents	\$ 3,812,221	\$ -	\$ 422,533	\$ -	\$ -	\$ 4,234,754
Investments	7,960,098	-	-	-	-	7,960,098
Accounts receivable, net	49,480	348,881	75,763	-	-	474,124
Taxes receivable	1,109,691	405,582	339,357	-	54,357	1,908,987
Intergovernmental receivable	671,146	14,337	-	-	-	685,483
Due from other funds	134,035	9,147	7,958	-	-	151,140
Due from component unit	275,000	-	-	-	-	275,000
Inventory	152,607	44,094	-	-	-	196,701
Prepaid expenses	254,034	72,412	21,957	-	-	348,403
Restricted cash and cash equivalents	8,920	-	-	73,803	29,234	111,957
Restricted investments	20,996,545	-	39,270	3,087,438	394,432	24,517,685
Total Assets	\$ 35,423,777	\$ 894,453	\$ 906,838	\$ 3,161,241	\$ 478,023	\$ 40,864,332
Liabilities						
Overdrawn cash	\$ -	\$ 1,212,355	\$ -	\$ -	\$ -	\$ 1,212,355
Accounts payable	65,442	-	315	-	-	65,757
Retainage payable	181,805	-	15,000	-	-	196,805
Accrued expenses	122,230	62,781	23,694	-	-	208,705
Court bonds payable	6,630	-	-	-	-	6,630
Customer deposits	2,290	-	-	-	-	2,290
Due to other funds	-	-	52,585	-	92,679	145,264
Unearned revenue	-	-	55,244	-	-	55,244
Total Liabilities	378,397	1,275,136	146,838	-	92,679	1,893,050
Deferred Inflows of Resources						
Unavailable property tax revenue	63,036	-	14,251	-	-	77,287
Unavailable grant revenue	18,382	-	-	-	-	18,382
Total Deferred Inflows of Resources	81,418	-	14,251	-	-	95,669
Fund Balances						
Nonspendable						
Inventory	152,607	44,094	-	-	-	196,701
Prepaid expenses	254,034	72,412	21,957	-	-	348,403
Restricted for						
Debt service	-	-	-	3,161,241	385,344	3,546,585
Capital improvements	20,996,545	-	39,270	-	-	21,035,815
Assigned to						
Community services	-	-	684,522	-	-	684,522
Unassigned	13,560,776	(497,189)	-	-	-	13,063,587
Total Fund Balances (Deficit)	34,963,962	(380,683)	745,749	3,161,241	385,344	38,875,613
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	\$ 35,423,777	\$ 894,453	\$ 906,838	\$ 3,161,241	\$ 478,023	\$ 40,864,332

See accompanying Notes to the Financial Statements

City of Harrisonville

Governmental Funds

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

December 31, 2024

Fund balance - total governmental funds	\$ 38,875,613
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	57,908,558
Less accumulated depreciation	(27,154,484)
A portion of the City's property taxes receivable are collected after year-end, but are not available soon enough to pay for current year's operations, and therefore are not reported as revenues in the governmental funds.	
	95,669
The net pension asset is not available to pay for the current-period expenditures, and therefore, is not reported in the funds. The following is the detail of the net effect of these differences in the treatment of the net pension asset and related deferred items:	
Net pension asset	2,388,618
Deferred outflows due to pension	1,879,308
Deferred inflows due to pension	(466,250)
Internal Service Funds are used by management to charge the costs of certain vehicle activities to individual funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position.	
	284,094
Unamortized debt issuance costs are not available to pay for current-period expenditures and therefore are not reported in the governmental funds.	
	32,763
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:	
Accrued interest payable	(434,836)
Long-term debt payable	(30,053,223)
Compensated absences	(892,435)
Net Position of Governmental Activities	\$ 42,463,395

See accompanying Notes to the Financial Statements

City of Harrisonville

Governmental Funds Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 2024

	General Fund	Special Revenue Funds			Nonmajor Funds	Total Governmental Funds
		Emergency Services Fund	Park and Recreation Fund	Debt Service Fund		
Revenues						
Taxes	\$ 8,277,776	\$ 2,275,343	\$ 1,777,503	\$ -	\$ 719,888	\$ 13,050,510
Licenses and permits	399,720	-	-	-	-	399,720
Intergovernmental revenues	4,201,548	98,770	25,000	1,713,822	-	6,039,140
Charges for services	254,955	1,281,991	1,286,431	-	-	2,823,377
Court fees and fines	124,812	-	-	-	-	124,812
Interest income	1,566,967	-	6,216	122,750	46,772	1,742,705
Miscellaneous	74,442	38,127	22,460	-	2,984	138,013
Total Revenues	14,900,220	3,694,231	3,117,610	1,836,572	769,644	24,318,277
Expenditures						
Current						
General government	2,893,682	-	-	-	-	2,893,682
Law enforcement	3,887,541	-	-	-	-	3,887,541
Community development	710,441	-	-	-	11,070	721,511
Public works	959,936	-	-	-	-	959,936
Airport	126,665	-	-	-	-	126,665
Municipal court	132,286	-	-	-	-	132,286
Emergency services	-	3,363,094	-	-	-	3,363,094
Park and recreation	-	-	2,268,241	-	-	2,268,241
Capital outlay	6,537,048	802,511	242,375	-	-	7,581,934
Debt service						
Principal, interest, and fees	248,268	117,993	121,493	1,773,909	579,088	2,840,751
Total Expenditures	15,495,867	4,283,598	2,632,109	1,773,909	590,158	24,775,641
<i>Excess (Deficit) of Revenues Over Expenditures</i>	<i>(595,647)</i>	<i>(589,367)</i>	<i>485,501</i>	<i>62,663</i>	<i>179,486</i>	<i>(457,364)</i>
Other Financing Sources (Uses)						
Proceeds from sale of assets	-	11,600	21,150	-	-	32,750
Insurance reimbursements	-	57,069	-	-	-	57,069
Transfers in	2,465,020	978,364	-	313,735	-	3,757,119
Transfers (out)	(978,364)	(513,600)	(372,675)	-	-	(1,864,639)
Total Other Financing Sources (Uses)	1,486,656	533,433	(351,525)	313,735	-	1,982,299
<i>Net Change in Fund Balances</i>	<i>891,009</i>	<i>(55,934)</i>	<i>133,976</i>	<i>376,398</i>	<i>179,486</i>	<i>1,524,935</i>
Beginning Fund Balances (Deficit), as previously reported	34,072,953	(324,749)	718,597	2,784,843	262,828	37,514,472
Change in reporting entity	-	-	(106,824)	-	(56,970)	(163,794)
Beginning Fund Balances (Deficit), as restated	34,072,953	(324,749)	611,773	2,784,843	205,858	37,350,678
Ending Fund Balances (Deficit)	\$ 34,963,962	\$ (380,683)	\$ 745,749	\$ 3,161,241	\$ 385,344	\$ 38,875,613

See accompanying Notes to the Financial Statements

City of Harrisonville

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended December 31, 2024

Net change in fund balances - total governmental funds	\$ 1,524,935
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the Statement of Activities these costs are allocated over their estimated useful lives as depreciation:	
Capital outlay	7,581,934
Current year depreciation	(1,432,421)
Some revenues reported in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(141,828)
Internal service funds are used by management to charge the costs of certain vehicle activities internally to individual funds. The net revenue of activities of the Internal Service Fund is reported with governmental activities.	91,925
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. In the Statement of Activities, interest is accrued on outstanding debt whereas in the governmental funds, an interest expenditure is reported when due. The following is the detail of the net effect of these differences:	
Repayment of principal on bonds, financed purchase, and other debt	1,282,396
Change in bond premiums and discounts	2,809
Change in interest payable	11,557
Change in deferred bond issuance costs	(9,484)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Change in compensated absences	(68,144)
Change in net pension asset and related deferrals	(1,065)
Change in Net Position of Governmental Activities	<u><u>\$ 8,842,614</u></u>

See accompanying Notes to the Financial Statements

City of Harrisonville

Proprietary Funds Statement of Net Position

December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
			Nonmajor Enterprise Funds	Total	Internal Service Fund
	Electric Fund	CWSS Fund			
Assets					
Current Assets					
Cash and cash equivalents	\$ 1,048,930	\$ 694,982	\$ 248,053	\$ 1,991,965	\$ 126,090
Investments	6,204,311	6,189,595	-	12,393,906	-
Accounts receivable, net	1,757,868	938,835	54,588	2,751,291	-
Intergovernmental receivable	-	206,959	-	206,959	-
Inventory	478,259	217,874	-	696,133	-
Prepaid expenses	48,633	134,988	-	183,621	-
Total Current Assets	9,538,001	8,383,233	302,641	18,223,875	126,090
Noncurrent Assets					
Restricted assets					
Cash and cash equivalents	-	1,547,310	-	1,547,310	-
Investments	-	2,718,835	-	2,718,835	-
Net pension asset	278,132	453,795	-	731,927	-
Capital assets					
Nondepreciable	220,624	9,491,628	-	9,712,252	-
Depreciable, net	5,758,899	32,566,567	-	38,325,466	448,439
Total Noncurrent Assets	6,257,655	46,778,135	-	53,035,790	448,439
Total Assets	15,795,656	55,161,368	302,641	71,259,665	574,529
Deferred Outflow of Resources					
Deferred pension outflow	287,276	468,712	-	755,988	-
Total Deferred Outflow of Resources	287,276	468,712	-	755,988	-
Liabilities					
Current Liabilities					
Accounts payable	881,289	44,135	62,069	987,493	-
Retainage payable	-	90,850	-	90,850	-
Accrued expenses	16,743	34,189	-	50,932	-
Accrued interest payable	-	80,055	-	80,055	-
Customer deposits	1,547,310	-	-	1,547,310	-
Due to other funds	-	5,876	-	5,876	-
Current maturities of long-term debt	-	1,243,955	-	1,243,955	188,871
Total Current Liabilities	2,445,342	1,499,060	62,069	4,006,471	188,871
Long-Term Liabilities					
Compensated absences	30,502	203,481	-	233,983	-
Certificates of participation	-	10,422,702	-	10,422,702	-
Revenue bonds	-	7,645,100	-	7,645,100	-
Financed purchases	-	247,389	-	247,389	-
Leases	-	-	-	-	101,564
Total Long-Term Liabilities	30,502	18,518,672	-	18,549,174	101,564
Total Liabilities	2,475,844	20,017,732	62,069	22,555,645	290,435
Net Position					
Net investment in capital assets	5,979,523	24,769,782	-	30,749,305	-
Restricted	-	2,718,835	-	2,718,835	-
Unrestricted	7,627,565	8,123,731	240,572	15,991,868	284,094
Total Net Position	\$ 13,607,088	\$ 35,612,348	\$ 240,572	\$ 49,460,008	\$ 284,094

See accompanying Notes to the Financial Statements

City of Harrisonville

Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Nonmajor Enterprise Funds			Total	Internal Service Fund
	Electric Fund	CWSS Fund	Funds		Fund
Operating Revenues					
Charges for services	\$ 13,372,114	\$ 6,500,841	\$ 820,803	\$ 20,693,758	\$ 254,424
Miscellaneous	33,852	1,016	-	34,868	-
Total Operating Revenues	<u>13,405,966</u>	<u>6,501,857</u>	<u>820,803</u>	<u>20,728,626</u>	<u>254,424</u>
Operating Expenses					
Salaries and fringe benefits	966,526	1,946,716	-	2,913,242	-
Contractual services	410,314	218,846	730,376	1,359,536	74,031
Purchased services	42,369	382,817	-	425,186	-
Repairs and maintenance	29,589	203,160	-	232,749	-
Supplies	183,178	362,342	-	545,520	-
Insurance expenses	115,857	319,464	-	435,321	-
Cost of power purchased	8,766,519	-	-	8,766,519	-
Depreciation and amortization	536,994	1,631,423	-	2,168,417	72,315
Other operating	1,072,770	515,008	11,023	1,598,801	-
Total Operating Expenses	<u>12,124,116</u>	<u>5,579,776</u>	<u>741,399</u>	<u>18,445,291</u>	<u>146,346</u>
<i>Operating Income (Loss)</i>	1,281,850	922,081	79,404	2,283,335	108,078
Nonoperating Revenues (Expenses)					
Interest income	213,847	382,973	-	596,820	-
Interest expense	-	(431,477)	-	(431,477)	(16,153)
Lease income	-	57,418	-	57,418	-
Total Nonoperating Revenues (Expenses)	<u>213,847</u>	<u>8,914</u>	<u>-</u>	<u>222,761</u>	<u>(16,153)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	1,495,697	930,995	79,404	2,506,096	91,925
Contributions and Transfers					
Capital grants - federal	73,011	2,032,021	-	2,105,032	-
Transfers (out)	(962,460)	(884,840)	(45,180)	(1,892,480)	-
Net Contributions and Transfers	<u>(889,449)</u>	<u>1,147,181</u>	<u>(45,180)</u>	<u>212,552</u>	<u>-</u>
<i>Changes in Net Position</i>	606,248	2,078,176	34,224	2,718,648	91,925
Beginning Net Position, as previously reported	13,055,940	33,615,891	1,477,848	48,149,679	192,169
Change in reporting entity	-	-	(1,271,500)	(1,271,500)	-
Error correction	-	41,247	-	41,247	-
Change in accounting principle	(55,100)	(122,966)	-	(178,066)	-
Beginning Net Position, as restated	<u>13,000,840</u>	<u>33,534,172</u>	<u>206,348</u>	<u>46,741,360</u>	<u>192,169</u>
Ending Net Position	<u>\$ 13,607,088</u>	<u>\$ 35,612,348</u>	<u>\$ 240,572</u>	<u>\$ 49,460,008</u>	<u>\$ 284,094</u>

See accompanying Notes to the Financial Statements

City of Harrisonville

Proprietary Funds Statement of Cash Flows

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
			Nonmajor Enterprise Funds	Total	Internal Service Fund
	Electric Fund	CWSS Fund			
Cash Flows from Operating Activities					
Cash received from customers	\$ 13,604,133	\$ 6,270,864	\$ 820,262	\$ 20,695,259	\$ 254,424
Cash paid to suppliers	(10,334,264)	(2,349,981)	(739,591)	(13,423,836)	(74,031)
Cash paid to employees	(1,058,194)	(1,931,938)	-	(2,990,132)	-
Other cash received for nonoperating revenues	-	57,418	-	57,418	-
Movement of operations to governmental fund	-	-	165,701	165,701	-
Net Cash Provided by Operating Activities	2,211,675	2,046,363	246,372	4,504,410	180,393
Cash flows from Noncapital Financing Activities					
Transfers to other funds	(962,460)	(884,840)	(45,180)	(1,892,480)	-
Net Cash (Used) by Noncapital Financing Activities	(962,460)	(884,840)	(45,180)	(1,892,480)	-
Cash Flows from Capital and Related Financing Activities					
Proceeds from issuance of long-term debt	-	97,376	-	97,376	36,967
Capital contributions received	73,011	2,032,021	-	2,105,032	-
Acquisition of capital assets	(300,878)	(3,312,817)	-	(3,613,695)	(220,383)
Payment of long-term debt principal	-	(1,117,817)	-	(1,117,817)	(50,462)
Payment of interest expense	-	(475,601)	-	(475,601)	(16,153)
Net Cash (Used) by Capital and Related Financing Activities	(227,867)	(2,776,838)	-	(3,004,705)	(250,031)
Cash Flows from Investing Activities					
Interest received on investments	213,847	382,973	-	596,820	-
Purchase of investments	(1,570,301)	(168,779)	-	(1,739,080)	-
Net Cash Provided (Used) by Investing Activities	(1,356,454)	214,194	-	(1,142,260)	-
Net Change in Cash and Cash Equivalents	(335,106)	(1,401,121)	201,192	(1,535,035)	(69,638)
Cash and Cash Equivalents, Beginning of year	1,384,036	3,643,413	46,861	5,074,310	195,728
Cash and Cash Equivalents, End of year	1,048,930	2,242,292	248,053	3,539,275	126,090
Less Restricted Cash and Cash Equivalents	-	(1,547,310)	-	(1,547,310)	-
Unrestricted Cash and Cash Equivalents	\$ 1,048,930	\$ 694,982	\$ 248,053	\$ 1,991,965	\$ 126,090

See accompanying Notes to the Financial Statements

City of Harrisonville

Proprietary Funds Statement of Cash Flows

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Electric Fund	CWSS Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating income (loss)	\$ 1,281,850	\$ 922,081	\$ 79,404	\$ 2,283,335	\$ 108,078
Adjustments to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation	536,994	1,631,423	-	2,168,417	72,315
(Increase) decrease in					
Accounts receivable, net	98,790	(24,034)	(541)	74,215	-
Intergovernmental receivable	-	(206,959)	-	(206,959)	-
Inventory	56,963	721	-	57,684	-
Prepaid expenses	12,877	38,037	-	50,914	-
Net pension asset	63,621	153,767	-	217,388	-
Deferred pension outflows	(96,229)	(129,072)	-	(225,301)	-
Increase (decrease) in					
Accounts payable	216,492	(387,102)	1,808	(168,802)	-
Accrued expenses	3,365	6,315	-	9,680	-
Customer deposits	99,377	-	-	99,377	-
Compensated absences	(47,098)	11,015	-	(36,083)	-
Deferred pension inflows	(15,327)	(27,247)	-	(42,574)	-
Other cash received for nonoperating revenues	-	57,418	-	57,418	-
Other	-	-	165,701	165,701	-
Net Cash Provided by Operating Activities	<u>\$ 2,211,675</u>	<u>\$ 2,046,363</u>	<u>\$ 246,372</u>	<u>\$ 4,504,410</u>	<u>\$ 180,393</u>

See accompanying Notes to the Financial Statements

City of Harrisonville

Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2024

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 361,876
Taxes receivable	<u>295,560</u>
Total Assets	<u>657,436</u>
Liabilities	
Due to others	<u>-</u>
Net Position Restricted for	
Other government units	<u>657,436</u>
Total Net Position	<u><u>\$ 657,436</u></u>

See accompanying Notes to the Financial Statements

City of Harrisonville

Fiduciary Funds Statement of Changes in Fiduciary Net Position Year Ended December 31, 2024

	<u>Custodial Funds</u>
Additions	
Donations	\$ 1,637,999
Miscellaneous	248
Total Additions	<u>1,638,247</u>
Deductions	
Debt service remittances	1,713,822
Administrative fees	21,727
Total Deductions	<u>1,735,549</u>
<i>Change in Net Position</i>	(97,302)
Net Position, Beginning of Year	754,738
Net Position, End of Year	<u><u>\$ 657,436</u></u>

See accompanying Notes to the Financial Statements

1. Summary of Significant Accounting Policies

The City was founded in 1837 and is a fourth-class city in which citizens elect the Mayor at large and eight Board of Aldermen members by wards. The City provides a variety of general governmental services to residents including general administrative services, public safety, public works, parks and recreation, community services, and airport operations. Other services include water, sewer, and sanitation operations.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies and practices of the City.

Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is accountable for the component unit and the primary government is able to impose its will or the component unit may provide financial benefits or impose a financial burden on the primary government. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City is a primary government, which is governed by an elected board. As required by accounting principles generally accepted in the United States of America, the City has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The City has determined that the entities described in the following paragraphs meet the above criteria and therefore, have been included as component units in the City's basic financial statements.

Discretely Presented Component Unit

A discretely presented component unit is a separate legal entity that meets the component unit criteria. This criteria includes the ability to impose its will on or significantly influence the City or if a financial benefit or burden relationship exists.

The Market Place TIF Fund accounts for the revenues and expenses associated with the Market Place Redevelopment Project.

Blended Component Unit

In addition to the criteria noted above, a blended component unit's governing body is the same, or substantially the same, as the City's Board of Aldermen, or the component unit provides services entirely to the City. In conformity with accounting principles generally accepted in the United States of America the financial statements of the component unit have been included in the financial reporting entity as a blended component unit.

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

The Towne Center TIF Fund accounts for proceeds of the TIF notes issued to pay for the Towne Center Redevelopment Project along with the tax proceeds and uses generated by the District. The City has not adopted an annual budget for this fund.

Government-Wide and Fund Financial Statements

The basic financial statements include both the government-wide (the Statement of Net Position and the Statement of Activities) and fund financial statements.

Government-Wide Financial Statements

The government-wide statements display information about the primary government and its component unit. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services for support. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

In the government-wide Statement of Net Position, both the governmental and business-type activities are consolidated and presented on the full accrual, economic resources basis of accounting. The consolidated presentation incorporates long-term assets and receivables as well as long-term debt and obligations, and it provides information to improve analysis and comparability.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or a function. Program revenues include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital expenses of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The emphasis of fund financial statements is on major funds. Nonmajor funds are aggregated and presented in a single column.

Governmental Fund Types: The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Consequently, the emphasis on near-term inflows and outflows of resources do not present the long-term impact of transactions. It is necessary to convert the governmental fund data to arrive at the government-wide financial statements. Therefore, reconciliations have been provided following the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance identifying categories that required conversion from the fund statements.

The City reports the following major governmental funds:

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

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

Emergency Services Fund: The Emergency Services Fund is used to account for operations of the City's fire, emergency medical services, and emergency management services.

Park and Recreation Fund: The Park and Recreation Fund is used to account for the operations of the City's parks, community center, and aquatics center. The fund is financed by sales tax and charges for services.

Debt Service Fund: The Debt Service Fund accounts for the accumulation of resources for, and the payment of, principal, interest and fiscal charges on long-term obligations other than obligations payable from the operations of other funds or proprietary fund types.

The other governmental funds of the City are considered nonmajor. They are special revenue and debt service funds, which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Proprietary Fund Types: Proprietary funds include enterprise funds, which provide goods or services to users in exchange for charges or fees, and internal service funds, which provide goods or services to other funds of the City. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses, depreciation of capital assets, and payment of debt.

The City reports the following major proprietary funds:

Electric Fund: The Electric Fund accounts for electric service provided for most City residents. All activities necessary to provide such services are accounted for in this fund, including billings, collections, operations, capital improvements, and financing and related debt service.

Combined Water and Sanitary Sewer (CWSS) Fund: The CWSS Fund accounts for water and sanitary sewer services provided to the residents of the City, as well as a limited number of customers outside of city limits. All activities necessary to provide such services are accounted for in this fund, including billings, collections, operations, capital improvements, and financing and related debt service.

Internal Service Fund: The Vehicle and Equipment Replacement Fund (VERF), the only internal service fund of the City, accounts for the costs of leases and replacement of the City's vehicle fleet, which is funded on a cost-reimbursement basis. This internal service fund is a governmental activity.

The other enterprise funds are considered nonmajor. These funds account for the assets, liabilities, revenues, and expenses relating to refuse operations.

Fiduciary Fund Types: Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts will not be used to operate the City's programs. Activities that are reported as fiduciary include:

Custodial Funds: The custodial funds account for assets held by the City as an agent for other governments. Custodial fund activity includes collections and disbursements for the Highway 71/291

City of Harrisonville

Notes to the Financial Statements

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(Partners in Progress) Transportation Development District and deposits held for the Hospital Interchange Transportation Development District.

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

Adoption of New Accounting Standards

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*. This statement prescribes the accounting for each type of accounting change and error correction. Additionally, this statement makes changes to how these changes and corrections are presented in the financial statements and disclosures.

GASB Statement No. 101, *Compensated Absences*. This statement updates the recognition and measurement guidance for compensated absences and amends certain previously required disclosures.

Cash, Cash Equivalents, and Investments

The City maintains a cash and investment pool, which a majority of the City's funds share. Interest earned is allocated to individual funds based on their proportionate share of the pool.

Missouri state statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of state and local government entities, certificates of deposit, and repurchase agreements. For purposes of the cash flow statement, all investments with an original maturity of three months or less at the time of purchase are considered to be cash equivalents.

Investments of the City are reported at fair value.

Fair Value

The fair value measurement and disclosure framework provides for a fair value hierarchy that gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. There have been no significant changes from the prior year in the methodologies used to measure fair value. The levels of the fair value hierarchy are described below:

- | | |
|----------|--|
| Level 1: | Inputs using quoted prices in active markets for identical assets or liabilities |
| Level 2: | Inputs using significant other observable inputs including quoted prices for similar assets or liabilities |
| Level 3: | Inputs are significant unobservable inputs |

City of Harrisonville

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Accounts Receivable

Accounts receivable in the governmental activities consists of miscellaneous receivables for services provided to citizens. Accounts receivable in the business-type activities represent billed and unbilled charges for electric, water, sewer, and refuse services. Accounts receivable are shown net of allowances for uncollectible accounts.

Prepaid Expenses

Prepaid expenses reflect the payment of expenses that benefit more than one fiscal period. The amount is amortized using the consumption method over the period the expense is for.

Inventories

Inventories are valued at cost, determined on a first-in, first-out method or market. Inventory primarily consists of materials and supplies. The costs of inventories are recorded as expenditures when consumed rather than when purchased.

Internal Balances

Activity between funds that is representative of borrowing/lending arrangements outstanding at the end of the year is referred to as either "due to/due from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Capital Assets

Capital assets include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers, and similar items) and are included in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, excluding land, are defined by the City as assets with a cost of \$5,000 or greater and a useful life of at least one year. All land purchases are capitalized regardless of cost. All purchased capital assets are valued and recorded at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In conformity with GASB 34, infrastructure, such as streets and storm sewers, has been capitalized. Additionally, the City elected to depreciate its infrastructure assets. Depreciation is provided in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis. The service lives by type of asset are as follows:

Building and improvements	15 - 50 years
Machinery and equipment	5 - 40 years
Vehicles	5 - 20 years
Street infrastructure	7 - 50 years
Transmission lines and mains	30 - 50 years

Expenses for maintenance and repairs are charged to expense; renewals and betterments are capitalized. Capital asset additions that are not completed by year end have been reported as construction in progress. There was no interest capitalized during the year ended December 31, 2024.

City of Harrisonville

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December 31, 2024

Compensated Absences

Employees earn paid time off (PTO) based on the number of years of service to the City. Outstanding PTO is payable upon termination of employment, which is limited to specified amounts for years of service provided to the City. Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements for amounts that are more likely than not to be used or otherwise paid. A liability for these amounts is reported in governmental funds for leave that has been used but not yet paid.

Unearned Revenue

Unearned revenue in the governmental funds arise when assets are recognized before revenue recognition criteria have been satisfied.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and/or Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position and/or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

The City reports the following deferred outflows of resources and deferred inflows of resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Unavailable revenue (not collected within the period of availability) - Reported only at the modified accrual level		✓
Deferred charge on debt refundings	✓	
Deferred pension costs or cost reductions	✓	✓

Unavailable Revenue

For governmental funds, unavailable revenue are receivables that were not collected within a time period soon enough after year end to be considered available to meet current operating needs and therefore do not qualify for recognition as revenue.

Long-term Obligations and Debt Premiums and Discounts

In the government-wide financial statements and proprietary fund financial statements, long-term debt and obligations are reported in the statement of net position as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Premiums and discounts are deferred and amortized over the life of the debt using the straight-line method. Long-term debt is reported net of the applicable premium or discount. Issuance costs are expensed as incurred.

City of Harrisonville

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Leases

The City leases its vehicle fleet. The City recognizes an intangible right-to-use lease asset and a lease liability.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Pensions

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

Net Position

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

Net Investment in Capital Assets: This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted: This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted: This consists of net position that does not meet the definition of restricted or net investment in capital assets.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City first applies restricted net position.

Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

Nonspendable fund balance: This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

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

City of Harrisonville

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Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the Board of Aldermen – the government’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance This classification reflects the amounts constrained by the City’s “intent” to be used for specific purposes but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

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

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Revenue Recognition

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable at that time. All unpaid taxes levied November 1 become delinquent after December 31 of that year. In the governmental funds, revenues are considered available and recognized if collected within 60 days after year end, and proceeds of long-term debt are reported as other financing sources.

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City’s taxpayers are reported as program revenues. These include 1) charges for city court fines, licenses and permits, planning and zoning services, parks and recreation services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. All other governmental revenues are reported as general. All taxes are classified as general revenues, even if restricted for a specific purpose.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and services. All other revenues and expenses are considered nonoperating.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. The pool is comprised of deposits, certificates of deposit, and obligations of U.S. Treasuries and agencies.

City of Harrisonville

Notes to the Financial Statements

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Per state statute and City policy, the City may invest in certificates of deposit, repurchase agreements, obligations of the U.S. Treasury and U.S. agencies, and obligations of state and local government entities.

Interest Rate Risk

Interest rate risk is the risk that the fair value of the City's investments will decrease as a result of changes in interest rates. The City's investment policy limits investment maturities to five years as a means of managing its exposure to fair value losses. To minimize the risk of loss the City matches investments to anticipated cash flows and diversifies the investment types to the extent practicable.

The City categorizes its investments within the fair value hierarchy established by GAAP as discussed in Note 1. The carrying amounts or fair values and the maturities of the City's investments at December 31, 2024 are as follows:

Investment Type	Maturity	Not Subject to Fair Value Hierarchy	Fair Value Level 1	Total
Money market funds	1/15/2025 - 8/30/2028	\$ -	\$ 8,907,993	\$ 8,907,993
Government and U.S. Treasury money market funds	N/A	-	27,236,520	27,236,520
U.S. Treasury T-bills	2/25/2025 - 4/29/2025	742,461	-	742,461
U.S. Treasury notes	2/28/2025 - 12/31/2028	-	7,885,674	7,885,674
U.S. agency notes	6/13/2025 - 3/15/2028	-	2,817,876	2,817,876
		<u>\$ 742,461</u>	<u>\$ 46,848,063</u>	<u>\$ 47,590,524</u>

Custodial Credit Risk

For deposits, custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, or by a single collateral pool established by the financial institution. The City's policy requires all deposits placed in financial institutions be in accordance with state statutes, which requires that the City's deposits be collateralized in the name of the City by the trust department of a bank that does not hold the collateralized deposits. The City's certificates of deposit are classified as investments, but are considered deposits for custodial risk determination. As of December 31, 2024, all bank balances on deposit were entirely insured or collateralized.

For investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All trades, where applicable, will be executed by delivery vs. payment to ensure that fixed income securities are deposited in eligible financial institutions prior to the release of funds. All fixed income securities are perfected in the name, or for the account of the City, and are held by a third-party custodian as evidenced by safekeeping receipts.

Credit Risk

Credit risk is the risk that the City will not recover its investment due to the ability of the counterparty to fulfill their obligation. The City minimizes credit risk by limiting its investments to certificates of deposit, U.S. government and

City of Harrisonville

Notes to the Financial Statements

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agency obligations, and other debt securities given the highest available rating by a nationally recognized statistical rating organization.

	Carrying Amount or Fair Value	Aaa (Moody's)	Unrated
Money market funds	\$ 8,907,993	\$ 8,907,993	\$ -
Government and U.S. Treasury money market funds	27,236,520	-	27,236,520
U.S. Treasury T-bills	742,461	742,461	-
U.S. Treasury notes	7,885,674	7,885,674	-
U.S. agency notes	2,817,876	2,817,876	-
	<u>\$ 47,590,524</u>	<u>\$ 20,354,004</u>	<u>\$ 27,236,520</u>

Concentration of Credit Risk

The City's investment policy does not limit the amount that can be invested with any one issuer. Investments in any one issuer and type of investment that represent more than 5% of the City's investments consist of the following:

- Goldman Sachs Square Treasury Instruments Fund holds 55.1% of the investments balance, which is a money market portfolio that is comprised of U.S. short-term debt obligations.
- Money market funds held at Commerce Bank comprises 18.7% of the investments balance.
- U.S. Treasury notes held at Commerce Bank comprise 16.6% of the investments balance.

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

3. Restricted Assets

Restricted cash and investments and net position are restricted for the following:

	Restricted Cash and Investments	Restricted Net Position
<i>Governmental Activities</i>		
General Fund		
Court bonds	\$ 6,630	\$ -
Refundable permits	2,290	-
Unspent proceeds from Series 2023 COP	20,846,503	20,846,503
Unspent proceeds from financing	150,042	150,042
	<u>21,005,465</u>	<u>20,996,545</u>
Park and Recreation Fund		
Unspent proceeds from Series 2023 COP	24,270	24,270
Unspent proceeds from financing	15,000	15,000
	<u>39,270</u>	<u>39,270</u>
Debt Service Fund		
Assets held for debt service	73,803	73,803
Assets held in escrow	3,087,438	3,087,438
	<u>3,161,241</u>	<u>3,161,241</u>
Nonmajor Governmental Funds		
TIF debt service reserves	29,234	29,234
TIF debt service reserves held in escrow	394,432	394,432
	<u>423,666</u>	<u>423,666</u>
Total Governmental Activities	<u><u>\$ 24,629,642</u></u>	<u><u>\$ 24,620,722</u></u>
<i>Business-Type Activities</i>		
CWSS Fund		
Assets held for debt service	\$ 448,102	\$ 448,102
Unspent proceeds from the Series 2020 COP	2,270,733	2,270,733
Refundable customer deposits	1,547,310	-
Total Business-Type Activities	<u><u>\$ 4,266,145</u></u>	<u><u>\$ 2,718,835</u></u>

City of Harrisonville

Notes to the Financial Statements

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4. Net Investment in Capital Assets

The City's net investment in capital assets at December 31, 2024, consist of the following:

	Governmental Activities	Business-Type Activities
Capital assets		
Capital assets not being depreciated	\$ 2,890,755	\$ 9,712,252
Depreciable capital assets, net of accumulated depreciation	28,311,758	38,325,466
Total capital assets	31,202,513	48,037,718
Plus:		
Unspent debt proceeds	21,035,815	2,270,733
Deferred charge on refunding	32,763	-
Unamortized original issue bond discounts	307,607	-
	21,376,185	2,270,733
Less:		
Revenue bonds	2,250,000	8,433,100
Certificates of participation	27,295,000	10,005,000
Notes from direct borrowing and direct placements	706,777	385,944
Lease liability	290,435	-
Unamortized original issue bond premiums	109,053	735,102
Total related debt	30,651,265	19,559,146
Net investment in capital assets	<u>\$ 21,927,433</u>	<u>\$ 30,749,305</u>

5. Accounts Receivable

The City presents accounts receivables net of allowance for doubtful accounts as follows:

	Accounts Receivable	Allowance	Net Accounts Receivable
General Fund	\$ 49,480	\$ -	\$ 49,480
Emergency Services Fund	1,449,323	1,100,442	348,881
Park and Recreation Fund	146,108	70,345	75,763
Electric Fund	1,892,642	134,774	1,757,868
Sewer Fund	1,014,004	75,169	938,835
Nonmajor Enterprise Funds	67,858	13,270	54,588
	<u>\$ 4,619,415</u>	<u>\$ 1,394,000</u>	<u>\$ 3,225,415</u>

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

6. Assessed Valuation, Tax Levy, & Legal Debt Margin

The assessed valuation of the tangible property and the tax levy per \$100 assessed valuation of that property were as follows:

	2024
Assessed Valuation	
Real estate	\$ 162,655,188
Personal property	40,237,776
Total	\$ 202,892,964
	2024
Tax Rate Per \$100 of Assessed Valuation	
General levy	\$ 0.5193
Parks levy	0.1174
Total	\$ 0.6367

The legal debt margin at December 31, 2024, was computed as follows:

	General Obligation Bonds		
	Ordinary (1)	Additional (2)	Total
Constitutional debt limit	\$ 20,289,296	\$ 20,289,296	\$ 40,578,592
General Obligation Bonds payable	-	-	-
Legal Debt Margin	\$ 20,289,296	\$ 20,289,296	\$ 40,578,592

(1) Under Article VI, Section 26(b) and (c), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may incur an indebtedness for any purposes authorized in the charter of the City or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the City.

(2) Under Article VI, Section 26(d) and (e), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may become indebted not exceeding in the aggregate an additional ten percent for the purpose of acquiring rights-of-way, construction, extending, and improving streets and avenues, and/or sanitary or storm sewer systems; and purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed twenty percent of the value of the taxable tangible property in the City.

City of Harrisonville

Notes to the Financial Statements

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7. Capital Assets

Governmental Activities

Capital asset activity for the year ended December 31, 2024, for the City's governmental activities was as follows:

	Balance December 31, 2023	Additions	Deletions	Balance December 31, 2024
Governmental Activities				
Non-depreciable Capital Assets				
Land	\$ 838,674	\$ -	\$ -	\$ 838,674
Construction in progress	806,928	1,475,902	230,749	2,052,081
Total capital assets not being depreciated	1,645,602	<u>\$ 1,475,902</u>	<u>\$ 230,749</u>	2,890,755
Depreciable Capital Assets				
Building and improvements	23,623,042	\$ 1,094,060	\$ -	24,717,102
Machinery and equipment	6,329,122	207,218	57,300	6,479,040
Vehicles	3,731,603	125,642	391,442	3,465,803
Infrastructure	15,445,997	5,035,503	-	20,481,500
Leased assets				
Vehicles	460,106	95,355	59,860	495,601
Total depreciable capital assets	49,589,870	<u>\$ 6,557,778</u>	<u>\$ 508,602</u>	55,639,046
Less Accumulated Depreciation				
Building and improvements	11,194,240	\$ 432,903	\$ -	11,627,143
Machinery and equipment	4,364,185	305,999	57,300	4,612,884
Vehicles	2,807,140	218,284	391,442	2,633,982
Infrastructure	7,805,240	486,203	-	8,291,443
Leased assets				
Vehicles	159,735	61,347	59,246	161,836
Total accumulated depreciation	26,330,540	<u>\$ 1,504,736</u>	<u>\$ 507,988</u>	27,327,288
Total depreciable capital assets, net	<u>23,259,330</u>			<u>28,311,758</u>
Total Governmental Activities Capital Assets, net	<u>\$ 24,904,932</u>			<u>\$ 31,202,513</u>

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

Depreciation expense for governmental activities was charged to functions as follows:

Governmental Activities Depreciation Charged to the Functions:

General	\$ 61,207
Public safety	158,778
Streets	400,452
Community development	23,274
Airport	161,987
Emergency services	228,662
Parks and recreation	185,611
Community center	223,418
Leased assets held by the government's Internal Service Fund is charged to the various functions based on their usage of the assets	61,347
	<u>\$ 1,504,736</u>

Business-type Activities

Capital asset activity for the year ended December 31, 2024, for the City's business-type activities was as follows:

	Balance December 31, 2023	Additions	Deletions	Balance December 31, 2024
Business-Type Activities				
<i>Electric</i>				
Non-depreciable Capital Assets				
Land	\$ 99,716	\$ -	\$ -	\$ 99,716
Construction in progress	126,317	-	5,409	120,908
Total capital assets not being depreciated	226,033	<u>\$ -</u>	<u>\$ 5,409</u>	220,624
Depreciable Capital Assets				
Buildings and improvements	1,273,080	\$ 94,342	\$ -	1,367,422
Machinery and equipment	1,046,423	26,758	-	1,073,181
Vehicles	1,166,225	-	-	1,166,225
Infrastructure	12,213,529	185,187	-	12,398,716
Total depreciable capital assets	15,699,257	<u>\$ 306,287</u>	<u>\$ -</u>	16,005,544
Less Accumulated Depreciation	9,709,651	<u>\$ 536,994</u>	<u>\$ -</u>	10,246,645
Total depreciable capital assets, net	5,989,606			5,758,899

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

	Balance December 31, 2023	Additions	Deletions	Balance December 31, 2024
CWSS				
Non-depreciable Capital Assets				
Land	1,488,315	\$ 939,900	\$ -	2,428,215
Construction in progress	5,296,138	1,816,265	48,990	7,063,413
Total capital assets not being depreciated	6,784,453	<u>\$ 2,756,165</u>	<u>\$ 48,990</u>	9,491,628
Depreciable Capital Assets				
Buildings and improvements	32,262,959	\$ 61,205	\$ -	32,324,164
Machinery and equipment	3,835,893	237,261	-	4,073,154
Vehicles	589,001	-	-	589,001
Infrastructure	22,167,551	439,620	-	22,607,171
Total depreciable capital assets	58,855,404	<u>\$ 738,086</u>	<u>\$ -</u>	59,593,490
Less Accumulated Depreciation	25,395,500	<u>\$ 1,631,423</u>	<u>\$ -</u>	27,026,923
Total depreciable capital assets, net	33,459,904			32,566,567
Business-Type Activities Capital Assets, net	<u>\$ 46,459,996</u>			<u>\$ 48,037,718</u>

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

8. Long-Term Obligations

Governmental Activities

Long-term obligations and activities of the City's governmental activities for the year ended December 31, 2024, are as follows:

	Balance December 31, 2023	Additions	Retirements	Balance December 31, 2024	Amounts Due Within One Year
2018 Tax Increment and Sales Tax Refunding Revenue Bonds	\$ 2,750,000	\$ -	\$ 500,000	\$ 2,250,000	\$ 500,000
Unamortized bond premium	11,701	-	2,340	9,361	-
2023A Certificates of Participation	25,305,000	-	295,000	25,010,000	295,000
Unamortized discount	(318,215)	-	(10,608)	(307,607)	-
2023B Certificates of Participation	2,480,000	-	195,000	2,285,000	195,000
Unamortized premium	110,769	-	11,077	99,692	-
	30,339,255	-	992,809	29,346,446	990,000
Direct Placement and Borrowings					
Fire truck financed purchase	399,000	-	54,000	345,000	54,000
2021 Facility and equipment financed purchase	600,173	-	238,396	361,777	238,390
	999,173	-	292,396	706,777	292,390
Leases	303,930	36,967	50,462	290,435	188,871
Compensated Absences	824,291	68,144	-	892,435	358,729
Total	\$ 32,466,649	\$ 105,111	\$ 1,335,667	\$ 31,236,093	\$ 1,829,990

Tax Increment Revenue Bonds

On April 26, 2018, the City issued Series 2018 Annual Appropriation-Supported Tax Increment and Sales Tax Refunding Revenue Bonds (Harrisonville Towne Center Project), in the amount of \$5,580,000, for the purpose of refunding the remaining \$6,245,000 of the outstanding Series 2007 Tax Increment Revenue Bonds. The bonds are special, limited obligations of the City, payable solely from and secured as to payments of principal and interest by a pledge of certain payments in lieu of taxes and economic activity taxes generated within the Towne Center TIF District, subject to annual appropriation. The bonds mature on November 1 of each year with interest payments due May 1 and November 1 of each year. Principal payments range from \$400,000 to \$585,000 and interest ranges from 2.00% to 3.00%, through November 1, 2028.

Certificates of Participation

On May 3, 2023, the City issued Series 2023 Refunding and Improvement Certificates of Participation, in the total amount of \$27,785,000. This issuance includes Series 2023A and 2023B. The Series 2023A, in the amount of \$25,305,000, was issued for the purpose of refunding the outstanding aggregate principal amount of \$4,730,000 of Series 2014 Transportation Sales Tax Revenue Bonds that were issued by the Highway 71/291 Partners in Progress Transportation Development District (the "District") and for financing certain transportation projects within the City. Net revenues of the Highway 71/291 Partners in Progress Transportation Development District's 1% sales tax imposed on retail sales within the boundaries of the District are pledged for payments of the Series 2023A issue. The Series

City of Harrisonville

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2023B, in the amount of \$2,480,000, was issued for the purpose of refunding a portion of the City's outstanding 2021 financing agreement with Zions Bank in the amount of \$2,202,100, and to finance improvements to the City's community center and acquisition of equipment. The certificates mature on March 1 of each year with interest payments due March 1 and September 1 of each year. Principal payments range from \$195,000 to \$1,670,000, and interest ranges from 4.00% to 5.00%. The Series 2023A certificates mature on March 1, 2053, and the Series 2023B certificates mature on March 1, 2033. The certificates are eligible for prepayment on or after March 1, 2028.

Financed Purchases

On October 26, 2020, the City entered into an agreement in the amount of \$556,000, in order to finance the purchase of a fire truck. Principal payments are due October 1 and interest is due April 1 and October 1 of each year. Principal payments range from \$51,000 to \$60,000, with interest at 1.625%, through October 1, 2030. In the event of default, the lender may take legal action or recover the possession of the equipment.

On February 10, 2021, the City entered into an agreement in the amount of \$3,993,700, in order to finance several projects and equipment throughout the City. Of this amount, \$3,507,190 was expended on governmental activities and \$485,810 on business-type activities. Principal payments are due annually on November 1 in the amounts ranging from \$86,900 to \$1,055,200, and interest payments are due semi-annually on May 1 and November 1 at 1.35%. In the event of default, the bank has the right to possession, lease, or sell the financed facilities.

Leases

The City leases a portion of its vehicle fleet under a master lease agreement. The individual payment terms and lengths vary by each vehicle. Interest is deemed to be 7.00%. Amounts relating to the leases are reflected in the financial statements as right-to-use assets and lease liabilities.

Annual debt service requirements to maturity for the above obligations, excluding compensated absences and unamortized premiums, are as follows:

Year Ending December 31,	Bonds and Certificates of Participation		Direct Borrowings		Leases		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 1,065,000	\$ 1,318,031	\$ 296,657	\$ 11,327	\$ 188,871	\$ 1,694	\$ 2,881,580
2026	1,115,000	1,276,731	94,338	7,171	83,909	7,342	2,584,491
2027	1,170,000	1,232,469	89,896	5,451	13,166	1,276	2,512,258
2028	1,225,000	1,186,369	106,886	3,707	4,489	325	2,526,776
2029	670,000	1,138,069	59,000	2,909	-	-	1,869,978
2030-2034	3,745,000	5,130,719	60,000	-	-	-	8,935,719
2035-2039	3,565,000	4,259,378	-	-	-	-	7,824,378
2040-2044	4,685,000	3,355,928	-	-	-	-	8,040,928
2045-2049	6,115,000	2,156,022	-	-	-	-	8,271,022
2050-2053	6,190,000	591,538	-	-	-	-	6,781,538
	<u>\$ 29,545,000</u>	<u>\$ 21,645,254</u>	<u>\$ 706,777</u>	<u>\$ 30,565</u>	<u>\$ 290,435</u>	<u>\$ 10,637</u>	<u>\$ 52,228,668</u>

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Business-type Activities

Long-term debt of the business-type activities for the year ended December 31, 2024, is summarized as follows:

	Balance December 31, 2023	Additions	Retirements	Balance December 31, 2024	Amounts Due Within One Year
2020 Certificates of Participation	\$ 10,005,000	\$ -	\$ -	\$ 10,005,000	\$ 315,000
Unamortized premium	760,883	-	28,181	732,702	-
Revenue Bonds					
Series 2003	245,000	-	245,000	-	-
Unamortized premium	624	-	624	-	-
Series 2005	210,000	-	105,000	105,000	105,000
Unamortized premium	4,799	-	2,399	2,400	-
Series 2009	1,629,200	-	219,100	1,410,100	223,400
Series 2017	7,374,000	-	456,000	6,918,000	462,000
	<u>20,229,506</u>	<u>-</u>	<u>1,056,304</u>	<u>19,173,202</u>	<u>1,105,400</u>
Direct Placement and Borrowings					
2021 Facility and equipment financed purchase	281,827	-	68,710	213,117	69,643
Excavator financed purchase	99,458	-	24,007	75,451	28,912
MWRP Loan	-	97,376	-	97,376	40,000
	<u>381,285</u>	<u>97,376</u>	<u>92,717</u>	<u>385,944</u>	<u>138,555</u>
Compensated Absences	270,066	-	36,083	233,983	121,125
Total	<u>\$ 20,880,857</u>	<u>\$ 97,376</u>	<u>\$ 1,185,104</u>	<u>\$ 19,793,129</u>	<u>\$ 1,365,080</u>

Certificates of Participation

On December 30, 2020, the City issued Series 2020 Refunding and Improvement Certificates of Participation in the amount of \$11,625,000. Of this amount, \$1,620,000 refunded the Series 2012 Refunding Certificates of Participation and \$10,005,000 was used to fund a storm water and sewer system improvement project. Principal is due in annual installments on November 1 through 2050, with interest ranging from 2.50% to 4.00%.

Revenue Bonds

In 2003, the City issued \$3,295,000 of Series 2003 Combined Waterworks and Sewerage System Revenue Bonds (State Revolving Fund). Proceeds were used to fund certain improvements to the City's sewer system. Principal is due in annual installments through July 1, 2024, including interest from 2.0% to 5.25%.

In 2005, the City issued \$1,710,000 of Series 2005 Combined Waterworks and Sewerage System Revenue Bonds (State Revolving Fund). Proceeds were used to fund certain improvements to the City's sewer system. Principal is due in annual installments through July 1, 2025, including interest from 3.0% to 5.0%.

In 2010, the City issued \$3,288,541 in Series 2009 Combined Waterworks and Sewerage System Revenue Bonds (State Direct Loan Program – ARRA); with an original amount not to exceed \$4,300,000. Proceeds were used to fund certain improvements to the City's sewer system. Principal is due in annual installments through July 1, 2030, including interest at 30% of the Revenue Bond Index as published in The Bond Buyer.

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In 2017, the City issued Series 2017 Combined Waterworks and Sewerage System Revenue Bonds (State Direct Loan Program) in an amount not to exceed \$9,544,000. Proceeds were used to fund certain improvements to the City's water treatment plant. Principal is due in varying installments semi-annually on January 1 and July 1 each year, with interest at 1.15% through 2038.

As of December 31, 2024, the sinking funds and the reserve funds were adequately funded, and the City was in compliance with its rate covenants for all bonds.

Financed Purchases

On February 10, 2021, the City entered into an agreement in the amount of \$3,993,700, in order to finance several projects and equipment throughout the City. Of this amount, \$3,507,190 was expended on governmental activities and \$485,810 on business-type activities. Principal payments are due annually on November 1 in the amounts ranging from \$86,900 to \$1,055,200, and interest payments are due semi-annually on May 1 and November 1 at 1.35%. In the event of default, the bank has the right to possession, lease, or sell the financed facilities.

On March 9, 2023, the City entered into an agreement to finance an excavator. Principal and interest payments of \$16,016 are due semi-annually through March 2027 with interest at 4.61%. In the event of default, the lender has the rights to possession of the equipment.

MWRP Loan

In 2023, the City entered into a financial assistance agreement with the Missouri Department of Natural Resources (DNR) relating to the Lake Harrisonville principal spillway repairs project. The agreement contained a grant provision along with an interest-free loan provision. The agreement is governed by the Multipurpose Water Resource Act and was funded by the Multipurpose Water Resource Program Fund (MWRP Fund). As of December 31, 2024, the City fully extinguished the grant portion of the agreement and used \$97,376 of the available \$700,000 loan. The payment schedule approved by the DNR requires monthly payments of \$20,000 until the balance is paid off, which is expected to be in 2058.

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Annual debt service requirements to maturity for the above obligations, excluding compensated absences, as of December 31, 2024, are as follows:

Year Ending December 31,	Bonds and Certificates of Participation		Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2025	\$ 1,105,400	\$ 417,017	\$ 138,555	\$ 5,171	\$ 1,666,143
2026	1,027,900	390,486	99,445	2,882	1,520,713
2027	1,055,600	368,445	90,860	1,106	1,516,011
2028	1,078,200	345,642	57,084	375	1,481,301
2029	1,111,000	322,278	-	-	1,433,278
2030-2034	4,927,000	1,263,556	-	-	6,190,556
2035-2039	4,388,000	751,073	-	-	5,139,073
2040-2044	1,725,000	373,675	-	-	2,098,675
2045-2049	1,665,000	171,375	-	-	1,836,375
2050	355,000	8,875	-	-	363,875
	<u>\$ 18,438,100</u>	<u>\$ 4,412,422</u>	<u>\$ 385,944</u>	<u>\$ 9,534</u>	<u>\$ 23,246,000</u>

Component Unit

Developer Obligations

Certain developers have incurred certain costs that are eligible for reimbursement under the Market Place TIF Plan. These obligations are special limited obligations of the City, payable only to the extent that tax increment financing revenues are available upon retirement of the tax increment revenue note discussed below. At December 31, 2024, the total obligations under these agreements were \$5,326,059.

Tax Increment Revenue Note

On December 18, 2009, the City issued \$9,000,000 in Tax Increment Revenue Notes for the purpose of providing funds to pay for certain reimbursable costs associated with the Cooperation, Financing, and Pledge Agreement (CFP Agreement) dated December 18, 2009, between the City; Harrisonville MP, LLC; the Harrisonville Market Place Transportation Development District A (TDD A); and the Harrisonville Market Place Transportation Development District B (TDD B).

The City has pledged the incremental payments in lieu of taxes and Economic Activity Taxes generated by the private development within the Market Place TIF District (the District). Additional revenues generated by the TDD A and TDD B districts are also pledged to the repayment of the Note. The Note does not constitute a general obligation of the City.

At the date of this Note, the applicable interest rate on the unpaid principal balance was 6% per annum. During 2011, the interest rate on this Note was adjusted to 4.75%; on April 1, 2014, it was adjusted to 6.5%; and on April 1, 2017, it was adjusted to 6.0%; with payments due annually. The restructured Note does not call for regular principal payments, and no balloon payment is disclosed in the Note. The City is required to submit collections of revenues for the District to a separate account, which is used to pay the required annual debt service payments.

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As of December 31, 2024, the remaining principal balance was \$7,528,458, with accrued interest of \$112,927.

9. Employee Pension Plan

General Information about the Pension Plan

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

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

2024 Valuation

Benefit Multiplier	2.00% for life
Final Average Salary	3 Years
Member Contributions	0%

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

Employees Covered by Benefit Terms. At June 30, 2024, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
Retirees or beneficiaries currently receiving benefits	87	23	9	119
Inactive employees entitled to but not yet receiving benefits	59	23	26	108
Active employees	77	24	19	120
	<u>223</u>	<u>70</u>	<u>54</u>	<u>347</u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year. With an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates were 12.8% for General, 17.1% for Police, and 12.1% for Fire, of annual covered payroll.

City of Harrisonville

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Net Pension Asset (Liability). The employer's net pension asset (liability) was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 29, 2024. The roll-forward of total pension liability from February 29, 2024 to June 30, 2024 reflects expected service cost and interest reduced by actual benefit payments.

Actuarial Assumptions. The total pension asset in the February 29, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation for the General Division
	2.75% to 6.55% including wage inflation for the Police Division
	2.75% to 7.15% including wage inflation for the Fire Division
Investment rate of return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Tables for males and females of General groups, and 75% of the PubS-2010 Employee Mortality Table for males and females of Police and Fire groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

The actuarial assumptions used in the February 29, 2024 valuation were based on the results of an actuarial experience study covering the period March 1, 2015 through February 29, 2020.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	8.00%	5.25%
Cash/Leverage	-25.00%	-0.29%

Discount Rate. The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed

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upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) (a) - (b)
General Division			
Balance at beginning of year	\$ 25,275,751	\$ 27,709,891	\$ (2,434,140)
Changes for the year			
Service cost	475,689	-	475,689
Interest on total pension liability	1,737,988	-	1,737,988
Difference between expected and actual experience of the total pension liability	488,526	-	488,526
Contributions - employer	-	548,092	(548,092)
Net investment income	-	1,415,859	(1,415,859)
Benefit payments, including refunds	(1,385,783)	(1,385,783)	-
Administrative expenses	-	(26,086)	26,086
Other (net transfers)	-	72,881	(72,881)
Net Changes	1,316,420	624,963	691,457
Balance at end of year	26,592,171	28,334,854	(1,742,683)
Police Division			
Balance at beginning of year	7,600,545	7,885,767	(285,222)
Changes for the year			
Service cost	204,756	-	204,756
Interest on total pension liability	527,913	-	527,913
Difference between expected and actual experience of the total pension liability	(439,180)	-	(439,180)
Contributions - employer	-	271,789	(271,789)
Net investment income	-	410,594	(410,594)
Benefit payments, including refunds	(324,658)	(324,658)	-
Administrative expenses	-	(7,759)	7,759
Other (net transfers)	-	(455,104)	455,104
Net Changes	(31,169)	(105,138)	73,969
Balance at end of year	7,569,376	7,780,629	(211,253)

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	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset)
	(a)	(b)	(a) - (b)
Fire Division			
Balance at beginning of year	3,608,648	4,347,595	(738,947)
Changes for the year			
Service cost	183,953	-	183,953
Interest on total pension liability	252,353	-	252,353
Difference between expected and actual experience of the total pension liability	54,466	-	54,466
Contributions - employer	-	143,522	(143,522)
Net investment income	-	261,960	(261,960)
Benefit payments, including refunds	(191,292)	(191,292)	-
Administrative expenses	-	(4,415)	4,415
Other (net transfers)	-	517,367	(517,367)
Net Changes	299,480	727,142	(427,662)
Balance at end of year	3,908,128	5,074,737	(1,166,609)
Total Plan Balances at end of year	\$ 38,069,675	\$ 41,190,220	\$ (3,120,545)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following present the Net Pension Liability (Asset) of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability (Asset) would be using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
General Division			
Total Pension Liability	\$ 30,152,401	\$ 26,592,171	\$ 23,657,814
Plan Fiduciary Net Position	28,334,854	28,334,854	28,334,854
Net Pension Liability (Asset)	1,817,547	(1,742,683)	(4,677,040)
Police Division			
Total Pension Liability	8,721,254	7,569,376	6,635,466
Plan Fiduciary Net Position	7,780,629	7,780,629	7,780,629
Net Pension Liability (Asset)	940,625	(211,253)	(1,145,163)
Fire Division			
Total Pension Liability	4,630,945	3,908,128	3,337,863
Plan Fiduciary Net Position	5,074,737	5,074,737	5,074,737
Net Pension (Asset)	(443,792)	(1,166,609)	(1,736,874)
Total Net Pension Liability (Asset)	\$ 2,314,380	\$ (3,120,545)	\$ (7,559,077)

City of Harrisonville

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Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the employer recognized pension expense of \$959,214. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred (Inflow) of Resources	Net Deferred Outflows (Inflows) of Resources
General Division			
Differences between expected and actual experience	\$ 721,579	\$ -	\$ 721,579
Assumption changes	-	-	-
Difference between projected and actual earnings on pension plan investments	792,699	-	792,699
Contributions subsequent to the measurement date	285,693	-	285,693
	<u>1,799,971</u>	<u>-</u>	<u>1,799,971</u>
Police Division			
Differences between expected and actual experience	126,076	(390,261)	(264,185)
Assumption changes	-	(16,079)	(16,079)
Difference between projected and actual earnings on pension plan investments	232,002	-	232,002
Contributions subsequent to the measurement date	140,340	-	140,340
	<u>498,418</u>	<u>(406,340)</u>	<u>92,078</u>
Fire Division			
Differences between expected and actual experience	148,296	(53,754)	94,542
Assumption changes	4,360	(6,156)	(1,796)
Difference between projected and actual earnings on pension plan investments	109,069	-	109,069
Contributions subsequent to the measurement date	75,182	-	75,182
	<u>336,907</u>	<u>(59,910)</u>	<u>276,997</u>
Total	<u>\$ 2,635,296</u>	<u>\$ (466,250)</u>	<u>\$ 2,169,046</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition in the net pension asset in the year ending December 31, 2025.

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Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in future pension expenses as follows:

Year Ending June 30,	Net Deferred Outflows and (Inflows) of Resources			
	General Division	Police Division	Fire Division	Total
2025	\$ 111,432	\$ (142,570)	\$ (13,803)	\$ (44,941)
2026	934,212	99,212	122,696	1,156,120
2027	369,310	(29,636)	64,665	404,339
2028	99,324	24,732	28,257	152,313
2029	-	-	-	-
Thereafter	-	-	-	-
	<u>\$ 1,514,278</u>	<u>\$ (48,262)</u>	<u>\$ 201,815</u>	<u>\$ 1,667,831</u>

Payable to the Pension Plan

At December 31, 2024, the City had \$77,811 of payments due to the Plan.

10. Interfund Receivables, Payables, and Transfers

Interfund balances as of December 31, 2024, are as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 134,035	\$ -
Emergency Services Fund	9,147	-
Park and Recreation Fund	7,958	52,585
Nonmajor Governmental Funds	-	92,679
CWSS Fund	-	5,876
	<u>\$ 151,140</u>	<u>\$ 151,140</u>

During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds have not been paid or received as of December 31, 2024, balances of interfund amounts receivable or payable have been recorded within the financial statements.

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December 31, 2024

Transfers between funds of the City for the year ended December 31, 2024, were as follows:

Funds Transferred From	Funds Transferred To	Amount
Emergency Services Fund	General Fund	\$ 513,600
Park and Recreation Fund	General Fund	58,940
Electric Fund	General Fund	962,460
CWSS Fund	General Fund	884,840
Nonmajor Enterprise Funds	General Fund	45,180
General Fund	Emergency Services Fund	978,364
Park and Recreation Fund	Debt Service Fund	313,735
		<u>\$ 3,757,119</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the Enterprise Funds and General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

11. Tax Abatements

The City provides tax abatements through the Enhanced Enterprise Zones (EEZ) Program. The Enhanced Enterprise Zones Program is designed to attract new or expanding businesses to the area. Under Sections 135.950-135.970, RSMo., in order for a manufacturer, distributor, or certain service industries to qualify for the 50% tax abatement for 10 years, the business must meet certain minimum criteria depending on the type of business facility. Taxes abated through the EEZ program was \$9,661.

The City also provides tax abatements through the tax increment financing agreements to promote new investment, infrastructure improvements, and job growth by providing financial assistance and incentives to redevelopers. Pursuant to Section 99.800 of RSMo., 50% of the incremental increase in taxes generated by economic activities may be redirected. Taxes abated through the TIF program was \$47,009.

12. Risk Management

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has transferred its risk by obtaining coverage from a public self-insured insurance pool. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

13. Claims & Adjustments

The City participates in federal and state programs that are fully or partially funded by grants or loans received from other governmental units. Expenditures financed by grants and loans are subject to audit by the appropriate government. If expenditures are disallowed due to noncompliance with program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based upon subsequent audits will not have a material effect on the City's financial position.

14. Commitments and Contingencies

Litigation

The City is involved in legal proceedings arising from the ordinary course of City activities. While these proceedings may have a future financial effect, management believes that their ultimate outcome will not be material to the basic financial statements.

Promissory Note Receivable

On March 18, 2011, the City received a promissory note from Harrisonville Housing Associates, L.P., Clarkton, Missouri, in the amount of \$750,490 with 0% interest. The note calls for repayment of principal annually in an amount equal to 50% of cash flow allowed by the Missouri Housing Development Commission and the United States Department of Agriculture, Rural Housing Service (Rural Development) (the Agency). Such payment is due 30 days after the date that the audit of Harrisonville Housing Associates, L.P., is approved by the Agency. In any event, all remaining indebtedness is due and payable on March 18, 2062. The note is secured by a Deed of Trust.

Since the ultimate collectability is uncertain, City management has established an allowance for an uncollectible note receivable that is equal to the outstanding balance of the note receivable of \$742,196 at December 31, 2024. Funding for the loan was made available with a Community Development Block Grant (CDBG), which is available for re-use from collections of principal for other eligible CDBG activity.

Long-term Contract

On March 21, 2005, the City entered into the Amended and Restated Missouri Public Energy Pool (MoPEP) #1 Agreement (the "MoPEP Agreement") among the Missouri Joint Municipal Electric Utility Commission ("MJMEUC") and various cities within the state of Missouri who have also signed the MoPEP Agreement. Each of the cities who have signed the MoPEP Agreement are collectively referred to as "MoPEP Members."

Under the MoPEP Agreement, each MoPEP Member, including the City, has agreed to purchase from MJMEUC, all of the MoPEP Members' requirements for electric capacity, energy, transmission, and other necessary electric services from MJMEUC. MoPEP Members may also dedicate any member-owned electric capacity to MJMEUC for the benefit of the MoPEP Agreement.

MJMEUC is required under the MoPEP Agreement to provide electric capacity, energy, transmission, and other necessary electric services needed by MoPEP Members to fulfill their full requirements to service the MoPEP Members' retail customers. To meet the power and energy requirements of the City and the other MoPEP Members, MJMEUC presently obtains power and energy through: (i) power purchased under long-term firm energy contracts, unit-contingent energy contracts, and interruptible contracts; (ii) MJMEUC-owned generation; (iii) MoPEP Member capacity; and (iv) spot market purchases. Neither the City, nor any other MoPEP Member, has an ownership interest in any of MJMEUC's assets.

Each MoPEP Member, including the City, is liable under the MoPEP Agreement for its proportionate share of all costs associated with MJMEUC's performance under the MoPEP Agreement.

MoPEP operations are governed by a committee ("Pool Committee") consisting of one representative from each MoPEP Member and is currently comprised of 35 members as of December 31, 2024.

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

The Pool Committee is charged with setting rates for all services provided by MJMEUC to MoPEP Members. These rates include recovery of all of MJMEUC's costs (the "Direct Costs") incurred in connection with acquiring, providing, arranging, or financing the provision of full requirement services to MoPEP Members. Such rates are based upon an annual budget and include, but are not limited to, all payments MJMEUC is required to make under contracts and/or financial commitments and obligations entered into by MJMEUC necessary to provide full requirements service, without regard to whether any particular resource is available to or used by any particular MoPEP Member. Direct Costs also include amounts required to fund capital and/or operating reserved and debt service coverages MJMEUC is required to maintain pursuant to contracts to serve MoPEP Members as established from time to time by the Pool Committee.

The MoPEP Agreement requires that rates charged to each MoPEP Member be established at least annually and adjusted to recognize variances between budgeted and actual costs at least every six months. Charges based on such rates are assessed and billed monthly. The City's payment obligations under the MoPEP Agreement are limited to the obligation to make payments from revenues of the City's electric utility system and available electric utility system revenues. All payments made by the City pursuant to the MoPEP Agreement are considered operational and maintenance expenses of the electric utility system. MoPEP Members are required under the MoPEP Agreement to, at all times, establish, maintain, and collect rates, fees, and charges for electric service sufficient to meet the MoPEP Member's obligations under the MoPEP Agreement.

In the event that a MoPEP Member cancels the MoPEP Agreement, the member remains responsible for its allocated share of MJMEUC's Direct Costs associated with all resource obligations entered into by MJMEUC for the MoPEP Agreement prior to the notice of cancellation. MJMEUC would utilize or sell the MoPEP Member's allocated share of output in exchange for providing the MoPEP Member a credit or offset equal to the fair market value of the output up to the amount of the MoPEP Member's payment obligation under the MoPEP Agreement. As a result, the MoPEP Member would have a financial obligation after cancellation in the event that the fair market value of the output is less than the MoPEP Member's allocated share of MJMEUC's Direct Costs with respect to the resource obligations at the time of cancellation. Since the amount of the cancelling MoPEP Member's obligation would depend on MJMEUC's Direct Costs after cancellation and the fair market value of the output at such times in the future, the amount of the obligation is not reasonably determinable. Currently, the City has no plans or intentions to cancel the MoPEP Agreement.

MCMEUC's audited financial statements are available on its website at www.mpua.org.

Commitments

The City had the following commitments for ongoing projects at December 31, 2024:

	Remaining Amount	Amount of Contract
Royal Street extension project	\$ 808,761	\$ 1,663,849
South Sanitary Sewer extension project	\$ 317,993	\$ 2,226,495

15. Fund Deficit

The City has a deficit fund balance in the Emergency Services Fund in the amount of \$380,683 and deficit unassigned fund balance of \$497,189.

City of Harrisonville

Notes to the Financial Statements

December 31, 2024

16. Restatement

As of January 1, 2024, the City combined the Park Fund and the Aquatics Center Fund with the Community Center Fund and renamed the Fund to be the Park and Recreation Fund. As a result of the combination of funds, fund balances and net position have been restated as noted below.

During the year ended December 31, 2024, the City identified an error in a previously added capital asset of the CWSS Fund. The error resulted in a duplicated asset with accumulated depreciation that was erroneously calculated. The correction was made to beginning net positions as noted below.

Additionally, during the year ended December 31, 2024, the City adopted new accounting guidance, GASB Statement No. 101 – *Compensated Absences*, which requires retrospective reporting as noted below.

	Reporting Units Affected by Restatements of Beginning Balances						
	Funds					Government-Wide	
	Park Fund	Park and Recreation Fund	Electric Fund	CWSS Fund	Aquatics Center Fund	Governmental Activities	Business-type Activities
December 31, 2023, as previously reported	\$ 56,970	\$ 718,597	\$ 13,055,940	\$ 33,615,891	\$ 1,271,500	\$ 32,893,072	\$ 48,149,679
Change in reporting entity							
Cash	284,785	(450,486)	-	-	165,701	(165,701)	165,701
Investments	(264,170)	264,170	-	-	-	-	-
Accounts receivable, net	(73,197)	73,197	-	-	-	-	-
Due from other funds	(7,958)	7,958	-	-	-	-	-
Prepaid expenses	(24,430)	26,346	-	-	(1,916)	1,916	(1,916)
Capital assets	-	-	-	-	(3,358,263)	3,358,263	(3,358,263)
Accumulated depreciation	-	-	-	-	1,922,969	(1,922,969)	1,922,969
Accounts payable	253	(262)	-	-	9	(9)	9
Unavailable revenue	27,747	(27,747)	-	-	-	-	-
Error Correction							
Capital assets	-	-	-	(61,870)	-	-	(61,870)
Accumulated depreciation	-	-	-	103,117	-	-	103,117
Change in accounting principle							
Compensated absences	-	-	(55,100)	(122,966)	-	(543,791)	(178,066)
December 31, 2023, as restated	\$ -	\$ 611,773	\$ 13,000,840	\$ 33,534,172	\$ -	\$ 33,620,781	\$ 46,741,360

Required Supplementary Information

City of Harrisonville

Budgetary Comparison Schedule – General Fund

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Taxes				
Property taxes	\$ 991,240	\$ 991,240	\$ 1,287,217	\$ 295,977
City sales tax	3,480,270	3,480,270	3,847,848	367,578
Franchise tax	2,091,120	2,091,120	2,202,643	111,523
Other	959,300	959,300	940,068	(19,232)
Licenses and permits	261,864	261,864	399,720	137,856
Intergovernmental revenues	4,833,529	33,522,320	4,201,548	(29,320,772)
Charges for services	413,092	340,717	254,955	(85,762)
Court fees and fines	94,970	94,970	124,812	29,842
Miscellaneous				
Interest income	315,848	315,848	1,566,967	1,251,119
Other	71,350	71,350	74,442	3,092
Total Revenues	<u>13,512,583</u>	<u>42,128,999</u>	<u>14,900,220</u>	<u>(27,228,779)</u>
Expenditures				
Current				
General government	3,450,564	3,573,422	2,893,682	679,740
Law enforcement	4,274,998	4,419,665	3,887,541	532,124
Community development	880,669	885,669	710,441	175,228
Public works	949,859	1,352,122	959,936	392,186
Airport	212,773	292,144	126,665	165,479
Municipal court	146,159	146,159	132,286	13,873
Capital outlay	5,734,000	35,541,756	6,537,048	29,004,708
Debt service				
Principal, interest, and fees	263,043	263,163	248,268	14,895
Total Expenditures	<u>15,912,065</u>	<u>46,474,100</u>	<u>15,495,867</u>	<u>30,978,233</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(2,399,482)	(4,345,101)	(595,647)	3,749,454
Other Financing Sources (Uses)				
Issuance of debt	-	153,000	-	(153,000)
Operating transfers in	2,459,078	2,459,078	2,465,020	5,942
Operating transfers (out)	(1,060,063)	(1,069,105)	(978,364)	90,741
Total Other Financing Sources (Uses)	<u>1,399,015</u>	<u>1,542,973</u>	<u>1,486,656</u>	<u>(56,317)</u>
<i>Net Change in Fund Balance</i>	(1,000,467)	(2,802,128)	891,009	3,693,137
Beginning Fund Balance	8,567,958	8,567,958	34,072,953	25,504,995
Ending Fund Balance	<u>\$ 7,567,491</u>	<u>\$ 5,765,830</u>	<u>\$ 34,963,962</u>	<u>\$ 29,198,132</u>

See accompanying Notes to the Budgetary Comparison Schedules

City of Harrisonville

Budgetary Comparison Schedule – Emergency Services Fund

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Taxes				
City sales tax	\$ 2,292,525	\$ 2,292,525	\$ 2,275,343	\$ (17,182)
Intergovernmental revenues	-	9,500	98,770	89,270
Charges for services	1,642,100	1,736,746	1,281,991	(454,755)
Miscellaneous				
Interest income	60	60	-	(60)
Other	47,300	47,300	38,127	(9,173)
Total Revenues	<u>3,981,985</u>	<u>4,086,131</u>	<u>3,694,231</u>	<u>(391,900)</u>
Expenditures				
Current				
Emergency services	3,335,227	4,341,504	3,363,094	978,410
Capital outlay	901,467	901,467	802,511	98,956
Debt service				
Principal, interest, and fees	117,954	117,954	117,993	(39)
Total Expenditures	<u>4,354,648</u>	<u>5,360,925</u>	<u>4,283,598</u>	<u>1,077,327</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(372,663)	(1,274,794)	(589,367)	685,427
Other Financing Sources (Uses)				
Proceeds from sale of assets	-	-	11,600	11,600
Insurance reimbursements	-	-	57,069	57,069
Operating transfers in	886,263	895,805	978,364	82,559
Operating transfers (out)	(513,600)	(513,600)	(513,600)	-
Total Other Financing Sources (Uses)	<u>372,663</u>	<u>382,205</u>	<u>533,433</u>	<u>151,228</u>
<i>Net Change in Fund Balance</i>	-	(892,589)	(55,934)	836,655
Beginning Fund Balance (Deficit)	(1,462,955)	(324,749)	(324,749)	-
Ending Fund Balance (Deficit)	<u>\$ (1,462,955)</u>	<u>\$ (1,217,338)</u>	<u>\$ (380,683)</u>	<u>\$ 836,655</u>

See accompanying Notes to the Budgetary Comparison Schedules

City of Harrisonville

Budgetary Comparison Schedule – Park and Recreation Fund

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes				
Property taxes	\$ 141,000	\$ 141,000	\$ 239,613	\$ 98,613
City sales tax	1,453,259	1,453,259	1,517,914	64,655
Other	12,365	12,365	19,976	7,611
Intergovernmental revenues	-	-	25,000	25,000
Charges for services	1,299,084	1,299,084	1,286,431	(12,653)
Miscellaneous				
Interest income	200	200	6,216	6,016
Other	40,400	40,400	22,460	(17,940)
Total Revenues	<u>2,946,308</u>	<u>2,946,308</u>	<u>3,117,610</u>	<u>171,302</u>
Expenditures				
Current				
Administration	706,438	709,483	691,160	18,323
Buildings and grounds	453,592	500,252	412,650	87,602
Outdoor pool	296,520	313,985	226,725	87,260
Aquatics center	177,806	177,806	162,097	15,709
Maintenance	472,456	500,034	410,952	89,082
Recreation programs	212,489	211,071	179,605	31,466
Fitness	62,160	70,880	84,535	(13,655)
Athletics	127,339	120,939	100,517	20,422
Capital outlay	-	247,195	242,375	4,820
Debt service				
Principal, interest, and fees	64,443	64,443	121,493	(57,050)
Total Expenditures	<u>2,573,243</u>	<u>2,916,088</u>	<u>2,632,109</u>	<u>283,979</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	373,065	30,220	485,501	455,281
Other Financing Sources (Uses)				
Proceeds from sale of assets	-	-	21,150	21,150
Issuance of debt	-	170,496	-	(170,496)
Operating transfers (out)	(373,065)	(373,065)	(372,675)	390
Total Other Financing Sources (Uses)	<u>(373,065)</u>	<u>(202,569)</u>	<u>(351,525)</u>	<u>(148,956)</u>
<i>Net Change in Fund Balance</i>	-	(172,349)	133,976	306,325
Beginning Fund Balance, as previously reported	223,391	718,597	718,597	-
Change in reporting entity	-	-	(106,824)	(106,824)
Beginning Fund Balance, as restated	<u>223,391</u>	<u>718,597</u>	<u>611,773</u>	<u>(106,824)</u>
Ending Fund Balance	<u>\$ 223,391</u>	<u>\$ 546,248</u>	<u>\$ 745,749</u>	<u>\$ 199,501</u>

See accompanying Notes to the Budgetary Comparison Schedules

City of Harrisonville

Budgetary Comparison Schedule – Debt Service Fund

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ 1,713,822	\$ 1,713,822
Interest income	1,030	1,030	122,750	121,720
Total Revenues	1,030	1,030	1,836,572	1,835,542
Expenditures				
Debt service				
Principal	195,000	195,000	490,000	(295,000)
Interest and fees	120,625	120,625	1,283,909	(1,163,284)
Total Expenditures	315,625	315,625	1,773,909	(1,458,284)
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(314,595)	(314,595)	62,663	377,258
Other Financing Sources (Uses)				
Operating transfers in	314,595	314,125	313,735	(390)
Total Other Financing Sources (Uses)	314,595	314,125	313,735	(390)
<i>Net Change in Fund Balance</i>	-	(470)	376,398	376,868
Beginning Fund Balance	223,391	223,391	2,784,843	2,561,452
Ending Fund Balance	<u>\$ 223,391</u>	<u>\$ 222,921</u>	<u>\$ 3,161,241</u>	<u>\$ 2,938,320</u>

See accompanying Notes to the Budgetary Comparison Schedules

City of Harrisonville

Notes to the Budgetary Comparison Schedules

Year Ended December 31, 2024

Budgets and Budgetary Accounting

The City uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December, Administration submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditure plans for all fund types and the proposed means of financing them. The primary basis of budgetary control is at the department level.
2. One public hearing is conducted by the Board of Aldermen in August to obtain taxpayers' comments on the proposed budget and tax levy.
3. Prior to January 1, ordinances are passed by the Board of Aldermen which provide for legally adopted budgets for all funds of the City, except for the Towne Center TIF Fund.
4. Formal budgetary integration is employed as a management control device for all funds of the City.
5. Budgets are adopted on a basis consistent with GAAP. Budgeted amounts are amended during the year by the Board of Aldermen.

City of Harrisonville

Schedule of Changes in Net Pension Asset and Related Ratios

Year Ended December 31, 2024

Missouri Local Government Employees Retirement System (LAGERS)

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability										
Service cost	\$ 864,398	\$ 707,041	\$ 611,632	\$ 631,590	\$ 650,667	\$ 651,813	\$ 595,775	\$ 576,243	\$ 594,597	\$ 592,093
Interest on the total pension liability	2,518,254	2,282,137	2,153,400	2,197,682	2,080,408	2,015,512	1,890,390	1,797,529	1,673,775	1,580,623
Benefit Changes	-	1,168,051	-	-	-	-	-	-	-	-
Difference between expected and actual experience	103,812	965,560	768,017	62,621	572,917	(380,787)	422,754	11,392	(492,706)	(68,776)
Changes of assumptions	-	-	-	(659,234)	-	-	-	-	852,733	-
Benefit payments	(1,901,733)	(1,754,857)	(1,727,294)	(1,816,205)	(1,542,692)	(1,244,212)	(1,178,211)	(1,051,857)	(777,773)	(861,393)
<i>Net Change in Total Pension Liability</i>	<i>1,584,731</i>	<i>3,367,932</i>	<i>1,805,755</i>	<i>416,454</i>	<i>1,761,300</i>	<i>1,042,326</i>	<i>1,730,708</i>	<i>1,333,307</i>	<i>1,850,626</i>	<i>1,242,547</i>
Total Pension Liability, Beginning	36,484,944	33,117,012	31,311,257	30,894,803	29,133,503	28,091,177	26,360,469	25,027,162	23,176,536	21,933,989
Total Pension Liability, Ending	38,069,675	36,484,944	33,117,012	31,311,257	30,894,803	29,133,503	28,091,177	26,360,469	25,027,162	23,176,536
Plan Fiduciary Net Position										
Contributions - employer	963,403	846,256	688,065	604,592	603,058	626,631	600,629	549,378	586,924	685,868
Pension plan net investment income	2,088,413	1,413,071	29,286	8,830,970	428,908	1,997,427	3,412,078	3,029,700	(78,361)	499,642
Benefit payments, including refunds	(1,901,733)	(1,754,857)	(1,727,294)	(1,816,205)	(1,542,692)	(1,244,212)	(1,178,211)	(1,051,857)	(777,773)	(861,393)
Pension plan administrative expense	(38,260)	(42,623)	(29,833)	(26,504)	(32,269)	(27,534)	(19,123)	(18,037)	(16,911)	(17,429)
Other (net transfers)	135,144	(90,697)	326,918	936,412	42,207	93,578	151,573	(25,782)	(6,963)	296,476
<i>Net Change in Plan Fiduciary Net Position</i>	<i>1,246,967</i>	<i>371,150</i>	<i>(712,858)</i>	<i>8,529,265</i>	<i>(500,788)</i>	<i>1,445,890</i>	<i>2,966,946</i>	<i>2,483,402</i>	<i>(293,084)</i>	<i>603,164</i>
Plan Fiduciary Net Position, Beginning	39,943,253	39,572,103	40,284,961	31,755,696	32,256,484	30,810,594	27,843,648	25,360,246	25,653,330	25,050,166
Plan Fiduciary Net Position, Ending	41,190,220	39,943,253	39,572,103	40,284,961	31,755,696	32,256,484	30,810,594	27,843,648	25,360,246	25,653,330
Employer Net Pension (Asset)	\$ (3,120,545)	\$ (3,458,309)	\$ (6,455,091)	\$ (8,973,704)	\$ (860,893)	\$ (3,122,981)	\$ (2,719,417)	\$ (1,483,179)	\$ (333,084)	\$ (2,476,794)
Plan fiduciary net position as a percentage of the total pension liability	108.20%	109.48%	119.49%	128.66%	102.79%	110.72%	109.68%	105.63%	110.77%	110.69%
Covered payroll	\$ 7,321,006	\$ 6,886,454	\$ 6,225,132	\$ 5,229,901	\$ 5,844,218	\$ 5,782,370	\$ 5,863,833	\$ 5,217,578	\$ 5,254,719	\$ 5,466,344
Employer's net pension asset as a percentage of covered payroll	(42.62%)	(50.22%)	(103.69%)	(171.58%)	(14.73%)	(54.01%)	(46.38%)	(28.43%)	(6.34%)	(45.31%)

City of Harrisonville

Schedule of Contributions

Year Ended December 31, 2024

Missouri Local Government Employees Retirement System (LAGERS)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 1,015,619	\$ 918,673	\$ 707,031	\$ 712,588	\$ 584,779	\$ 646,169	\$ 610,839	\$ 563,293	\$ 572,884	\$ 622,293
Contributions in relation to the actuarially determined contribution	1,014,283	918,673	707,031	683,890	576,067	638,989	610,839	556,600	560,847	622,293
Contribution deficiency (excess)	<u>\$ 1,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,698</u>	<u>\$ 8,712</u>	<u>\$ 7,180</u>	<u>\$ -</u>	<u>\$ 6,693</u>	<u>\$ 12,037</u>	<u>\$ -</u>
Covered payroll	\$ 7,484,451	\$ 7,118,624	\$ 6,731,627	\$ 6,085,079	\$ 5,582,763	\$ 5,868,177	\$ 5,855,455	\$ 5,566,093	\$ 5,420,430	\$ 5,469,323
Contributions as a percentage of covered payroll	13.55%	12.91%	10.50%	11.24%	10.32%	10.89%	10.43%	10.00%	10.35%	11.38%

See accompanying Notes to the Schedule of Contributions

City of Harrisonville

Notes to the Schedule of Contributions

Year Ended December 31, 2024

Valuation Date: February 29, 2024

Notes: The roll-forward of total pension liability from February 29, 2024 to June 30, 2024 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial Cost Method: Entry Age Normal and Modified Terminal Funding

Amortization Method: Level Percentage of Payroll, Closed

Remaining Amortization Period: 7 to 18 years for the General Division
5 to 18 years for the Police Division
7 to 18 years for the Fire Division

Asset Valuation Method: 5-Year smoothed market; 20% corridor

Inflation: 2.75% wage inflation; 2.25% price inflation

Salary Increases: 2.75% to 6.75% including wage inflation for the General Division
2.75% to 6.55% including wage inflation for the Police Division
2.75% to 7.15% including wage inflation for the Fire Division

Investment Rate of Return: 7.00%, net of investment expenses

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition

Mortality: The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Tables for males and females of General groups, and 75% of the PubS-2010 Employee Mortality Table for males and females of Police and Fire groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

Other Information: None

Supplementary Information

City of Harrisonville

Nonmajor Governmental Funds Combining Balance Sheets

December 31, 2024

	Special Revenue Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	Park Fund	Towne Center TIF Fund	
Assets			
Taxes receivable	\$ -	\$ 54,357	\$ 54,357
Restricted cash and cash equivalents	-	29,234	29,234
Restricted investments	-	394,432	394,432
Total Assets	<u>\$ -</u>	<u>\$ 478,023</u>	<u>\$ 478,023</u>
Liabilities			
Due to other funds	\$ -	\$ 92,679	\$ 92,679
Total Liabilities	-	92,679	92,679
Fund Balances			
Restricted for			
Debt Service	-	385,344	385,344
Total Fund Balances	-	385,344	385,344
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 478,023</u>	<u>\$ 478,023</u>

City of Harrisonville

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 2024

	Special Revenue Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	Park Fund	Towne Center TIF Fund	
Revenues			
Taxes	\$ -	\$ 719,888	\$ 719,888
Interest income	-	46,772	46,772
Miscellaneous	-	2,984	2,984
Total Revenues	-	769,644	769,644
Expenditures			
Current			
Community development	-	11,070	11,070
Debt service			
Principal	-	500,000	500,000
Interest and fees	-	79,088	79,088
Total Expenditures	-	590,158	590,158
<i>Excess (Deficit) of Revenues Over Expenditures</i>	-	179,486	179,486
Beginning Fund Balances, as previously reported	56,970	205,858	262,828
Change in reporting entity	(56,970)	-	(56,970)
Beginning Fund Balances, as restated	-	205,858	205,858
Ending Fund Balances	<u>\$ -</u>	<u>\$ 385,344</u>	<u>\$ 385,344</u>

City of Harrisonville

Nonmajor Governmental Funds Budgetary Comparison Schedule Park Fund

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
Park	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	-	-	-	-
Beginning Fund Balance, as previously reported	56,970	56,970	56,970	-
Change in reporting entity	<u>(56,970)</u>	<u>(56,970)</u>	<u>(56,970)</u>	<u>-</u>
Beginning Fund Balance, as restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

City of Harrisonville

Nonmajor Enterprise Funds Combining Statements of Net Position

December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Refuse Fund	Aquatic Center Fund	Total Nonmajor Enterprise Funds
Assets			
Current Assets			
Cash and cash equivalents	\$ 248,053	\$ -	\$ 248,053
Accounts receivable, net	54,588	-	54,588
Total Assets	<u>302,641</u>	<u>-</u>	<u>302,641</u>
Liabilities			
Current Liabilities			
Accounts payable	62,069	-	62,069
Total Liabilities	<u>62,069</u>	<u>-</u>	<u>62,069</u>
Net Position			
Unrestricted (deficit)	240,572	-	240,572
Total Net Position	<u>\$ 240,572</u>	<u>\$ -</u>	<u>\$ 240,572</u>

City of Harrisonville

Nonmajor Enterprise Funds
Combining Statements of Revenues, Expenses, and Changes in Net Position
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Refuse Fund	Aquatic Center Fund	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for services	\$ 820,803	\$ -	\$ 820,803
Total Operating Revenues	<u>820,803</u>	<u>-</u>	<u>820,803</u>
Operating Expenses			
Contractual services	730,376	-	730,376
Miscellaneous	11,023	-	11,023
Total Operating Expenses	<u>741,399</u>	<u>-</u>	<u>741,399</u>
Operating Income (Loss)	79,404	-	79,404
Transfers (out)	<u>(45,180)</u>	<u>-</u>	<u>(45,180)</u>
<i>Change in Net Position</i>	34,224	-	34,224
Beginning Net Position, as previously reported	206,348	1,271,500	1,477,848
Change in reporting entity	-	(1,271,500)	(1,271,500)
Beginning Net Position, as restated	<u>206,348</u>	<u>-</u>	<u>206,348</u>
Ending Net Position	<u>\$ 240,572</u>	<u>\$ -</u>	<u>\$ 240,572</u>

City of Harrisonville

Nonmajor Enterprise Funds Combining Statements of Cash Flows Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Refuse Fund	Aquatic Center Fund	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities			
Cash received from customers	\$ 820,262	\$ -	\$ 820,262
Cash paid to suppliers	(739,591)	-	(739,591)
Movement of operations to governmental fund	-	165,701	165,701
Net Cash Provided by Operating Activities	80,671	165,701	246,372
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	(45,180)	-	(45,180)
Net Cash (Used) by Noncapital Financing Activities	(45,180)	-	(45,180)
<i>Net Increase in Cash and Cash Equivalents</i>	<i>35,491</i>	<i>165,701</i>	<i>201,192</i>
Cash and Cash Equivalents, Beginning of year	212,562	(165,701)	46,861
Cash and Cash Equivalents, End of year	248,053	-	248,053
Less Restricted Cash and Cash Equivalents	-	-	-
Unrestricted Cash and Cash Equivalents	\$ 248,053	\$ -	\$ 248,053
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating income	\$ 79,404	\$ -	\$ 79,404
Adjustments to reconcile operating income to net cash provided by operating activities			
(Increase) decrease in			
Accounts receivable	(541)	-	(541)
Increase (decrease) in			
Accounts payable	1,808	-	1,808
Other	-	165,701	165,701
Net Cash Provided by Operating Activities	\$ 80,671	\$ 165,701	\$ 246,372

City of Harrisonville

Fiduciary Funds – Custodial Funds Combining Statements of Fiduciary Net Position

December 31, 2024

	Highways 71/291 TDD	Hospital Interchange TDD	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 355,391	\$ 6,485	\$ 361,876
Taxes receivable	295,560	-	295,560
Total Assets	<u>650,951</u>	<u>6,485</u>	<u>657,436</u>
Liabilities			
Due to others	<u>-</u>	<u>-</u>	<u>-</u>
Net Position Restricted for			
Other government units	650,951	6,485	657,436
Total Net Position	<u><u>\$ 650,951</u></u>	<u><u>\$ 6,485</u></u>	<u><u>\$ 657,436</u></u>

City of Harrisonville

Fiduciary Funds – Custodial Funds
Combining Statements of Changes in Fiduciary Net Position
Year Ended December 31, 2024

	Highway 71/291 TDD	Hospital Interchange TDD	Total Custodial Funds
Additions			
Sales tax collected	\$ 1,637,999	\$ -	\$ 1,637,999
Miscellaneous	248	-	248
Total Additions	<u>1,638,247</u>	<u>-</u>	<u>1,638,247</u>
Deductions			
Debt service remittances	1,713,822	-	1,713,822
Administrative fees	21,727	-	21,727
Total Deductions	<u>1,735,549</u>	<u>-</u>	<u>1,735,549</u>
<i>Changes in Net Position</i>	(97,302)	-	(97,302)
Net Position, Beginning of Year	748,253	6,485	754,738
Net Position, End of Year	<u><u>\$ 650,951</u></u>	<u><u>\$ 6,485</u></u>	<u><u>\$ 657,436</u></u>

Other Reporting Requirements



Independent Auditors' 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*

Honorable Mayor and Board of Aldermen
City of Harrisonville
Harrisonville, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Harrisonville, Missouri, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Harrisonville's basic financial statements, and have issued our report thereon, dated June 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Harrisonville's internal control over financial reporting (internal control) as a basis of designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Harrisonville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Harrisonville's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAS, PC
Springfield, Missouri
June 26, 2025



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Honorable Mayor and Board of Aldermen
City of Harrisonville
Harrisonville, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Harrisonville, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Harrisonville, Missouri's major federal programs for the year ended December 31, 2024. The City of Harrisonville, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Harrisonville, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Harrisonville, Missouri, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Harrisonville, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Harrisonville, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Harrisonville, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Harrisonville, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
June 26, 2025

City of Harrisonville

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

Federal Grantor/Pass Through Grantor/Program Title	Assistance Listing Number	Pass-through Grantor's Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development				
Missouri Department of Economic Development Community Development Block Grants	14.228	B-21-DC-29-0001	\$ -	\$ 97,070
Total U.S. Department of Housing and Urban Development			-	97,070
U.S. Department of the Interior				
Missouri Department of Natural Resources Historic Preservation Fund Grants-In-Aid	15.904	023AF00890-001	-	3,110
Total U.S. Department of the Interior			-	3,110
U.S. Department of Transportation				
Missouri Department of Transportation Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	21-110C-2	-	4,105,977
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	21-110C-3 20-110C-1	- -	32,000 30,000
			-	4,167,977
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600	24-PT-02-021 24-PT-02-077	- -	590 4,355
<i>Total Highway Safety Cluster</i>			-	4,945
Alcohol Open Container Requirements	20.607	24-154-AL-038	-	1,559
National Priority Safety Programs	20.616	24-M3DA-04-007 24-M2HVE-05-010	- -	21,190 1,160
			-	22,350
Total U.S. Department of Transportation			-	4,196,831
U.S. Department of Treasury				
Direct				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,945,557
Missouri Department of Natural Resources COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	DNR-SW-CE88BD66C70C DNR-SW-68CCD9C15DA5 DNR-SW-428B47E534F5 DNR-LI-140D50A4B132	- - - -	101,645 289,681 147,244 199,987
Total U.S. Department of Treasury			-	2,684,114
U.S. Department of Homeland Security				
Missouri State Emergency Management Agency Hazard Mitigation Grant	97.039	FEMA DR-4490-MO	-	828,065
Direct				
Assistance to Firefighters Grant	97.044	EMW-2022-FG-00012	-	32,615
Total U.S. Department of Homeland Security			-	860,680
Total Expenditures of Federal Awards			\$ -	\$ 7,841,805

See accompanying Notes to the Schedule of Expenditures of Federal Awards

City of Harrisonville

Notes to the Schedule of Expenditures of Federal Awards

Year Ended December 31, 2024

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the City of Harrisonville, Missouri, under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Harrisonville, Missouri, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Harrisonville, Missouri.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The City of Harrisonville, Missouri, has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Coronavirus State and Local Fiscal Recovery Funds

Included in the Schedule for the year ended December 31, 2024, is \$1,081,112 of federal expenditures under the Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, that were paid in a previous fiscal year. The expenditures were identified and approved in the current fiscal year as federal expenditures and have been reported in the current fiscal year Schedule in accordance with reporting requirements. The following pass-through grantor numbers affected by this are as follows:

Direct	\$	946,616
DNR-SW-CE88BD66C70C		60,700
DNR-SW-68CCD9C15DA5		29
DNR-SW-428B47E534F5		73,767
	\$	<u>1,081,112</u>

City of Harrisonville

Schedule of Findings and Questioned Costs

Year Ended December 31, 2024

Section I: Summary of Auditors' Results

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal programs:	
Assistance Listing Number(s)	Name of Federal Program or Cluster
97.039	Hazard Mitigation Grant
20.106	Airport Improvement Program, Infrastructure Investment
21.027	COVID 19 – Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

City of Harrisonville

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2024

There were no prior year audit findings.

Statistical Section

Financial Trends – These schedules contain trend information to assist the reader in understanding how the City’s financial performance and wellbeing have changed over time.

Revenue Capacity – These schedules contain information to assist the reader in assessing the factors affecting the City’s ability to generate its property and sales taxes.

Debt Capacity – These schedules present information to assist the reader in assessing the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

Demographic and Economic Information – These schedules offer demographic and economic indicators to assist the reader in understanding the environment within which the City’s financial activities take place and to help make comparisons over time and with other governments.

Operating Information – These schedules contain information about the City’s operations and resources to assist the reader in understanding how the City’s financial information relates to the services the City provides and the activities it performs.

City of Harrisonville

Net Position by Component

Last Ten Fiscal Years

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net investment in capital assets	\$ 21,927,433	\$ 13,282,903	\$ 17,783,349	\$ 19,752,510	\$ 19,382,968	\$ 19,592,986	\$ 19,696,449	\$ 19,097,020	\$ 18,094,342	\$ 17,620,666
Restricted	24,620,722	24,337,840	7,323,371	6,626,553	2,458,533	2,546,782	2,559,902	3,252,840	3,674,556	1,000,182
Unrestricted (deficit)	(4,084,760)	(4,727,671)	7,532,272	1,420,266	1,187,635	98,336	(153,985)	(680,762)	(405,005)	2,337,987
Total Net Position	<u>\$ 42,463,395</u>	<u>\$ 32,893,072</u>	<u>\$ 32,638,992</u>	<u>\$ 27,799,329</u>	<u>\$ 23,029,136</u>	<u>\$ 22,238,104</u>	<u>\$ 22,102,366</u>	<u>\$ 21,669,098</u>	<u>\$ 21,363,893</u>	<u>\$ 20,958,835</u>
Business-Type Activities										
Net investment in capital assets	\$ 30,749,305	\$ 30,879,491	\$ 27,876,318	\$ 26,219,786	\$ 26,367,288	\$ 26,494,501	\$ 27,265,490	\$ 27,393,693	\$ 27,020,727	\$ 25,377,303
Restricted	2,718,835	3,636,239	3,196,023	3,180,537	2,226,202	3,444,181	3,424,730	3,106,087	3,196,059	1,745,814
Unrestricted	15,991,868	13,633,949	14,398,869	15,144,911	14,826,350	12,439,236	10,931,370	8,923,292	7,755,565	9,818,049
Total Net Position	<u>\$ 49,460,008</u>	<u>\$ 48,149,679</u>	<u>\$ 45,471,210</u>	<u>\$ 44,545,234</u>	<u>\$ 43,419,840</u>	<u>\$ 42,377,918</u>	<u>\$ 41,621,590</u>	<u>\$ 39,423,072</u>	<u>\$ 37,972,351</u>	<u>\$ 36,941,166</u>
Primary Government										
Net investment in capital assets	\$ 52,676,738	\$ 44,162,394	\$ 45,659,667	\$ 45,972,296	\$ 45,750,256	\$ 46,087,487	\$ 46,961,939	\$ 46,490,713	\$ 45,115,069	\$ 42,997,969
Restricted	27,339,557	27,974,079	10,519,394	9,807,090	4,684,735	5,990,963	5,984,632	6,358,927	6,870,615	2,745,996
Unrestricted	11,907,108	8,906,278	21,931,141	16,565,177	16,013,985	12,537,572	10,777,385	8,242,530	7,350,560	12,156,036
Total Net Position	<u>\$ 91,923,403</u>	<u>\$ 81,042,751</u>	<u>\$ 78,110,202</u>	<u>\$ 72,344,563</u>	<u>\$ 66,448,976</u>	<u>\$ 64,616,022</u>	<u>\$ 63,723,956</u>	<u>\$ 61,092,170</u>	<u>\$ 59,336,244</u>	<u>\$ 57,900,001</u>

Note: Beginning net position was restated in 2024.

City of Harrisonville

Changes in Net Position by Component

Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental Activities										
General government	\$ 3,157,152	\$ 7,896,458	\$ 2,484,574	\$ 2,024,385	\$ 1,834,267	\$ 1,839,069	\$ 1,889,277	\$ 1,947,920	\$ 1,722,897	\$ 1,583,748
Law enforcement/public safety	4,394,664	4,236,936	3,114,179	2,464,102	3,105,508	3,080,641	2,888,428	2,944,912	2,877,989	2,645,741
Community development	786,162	779,505	312,839	246,632	486,445	379,232	391,307	462,686	504,401	439,050
Public works/streets	1,373,046	1,724,186	1,136,143	1,017,662	1,228,054	1,860,140	1,134,081	1,038,983	1,157,722	1,001,075
Codes	-	-	480,832	255,013	-	-	-	-	-	-
Animal control	-	-	228,216	164,340	170,161	179,637	214,988	188,968	192,369	192,396
Airport	284,657	337,845	384,680	379,809	269,445	243,365	283,122	310,155	339,387	308,994
Emergency services	3,071,255	3,532,556	2,604,292	2,508,026	2,795,717	2,776,094	2,568,186	2,465,996	2,497,603	2,310,217
Community center	223,418	1,609,996	1,650,826	1,120,216	1,550,888	1,493,221	1,478,927	1,478,570	1,488,614	1,458,666
Parks and recreation	2,470,234	693,106	620,071	489,436	532,222	580,630	534,155	578,632	606,756	550,704
Debt issuance costs	-	-	-	72,291	-	-	-	-	-	-
Interest on long-term debt	1,555,546	1,281,109	235,605	266,298	263,666	276,475	519,512	535,073	526,562	559,742
Total Governmental Activities Expenses	17,316,134	22,091,697	13,252,257	11,008,210	12,236,373	12,708,504	11,901,983	11,951,895	11,914,300	11,050,333
Business-Type Activities										
Electric	12,124,116	11,790,136	11,037,402	10,918,845	10,514,816	10,493,564	9,998,594	10,310,545	10,344,770	10,969,788
Water and sewer	6,011,253	5,768,979	5,136,886	4,469,633	4,604,935	4,286,057	3,995,319	4,140,949	4,079,377	3,953,599
Refuse	741,399	720,030	697,654	577,720	577,344	583,900	587,774	505,148	505,064	494,997
Aquatic center	-	269,921	159,670	104,124	96,670	273,973	253,097	288,454	262,529	247,561
Total Business-Type Activities Expenses	18,876,768	18,549,066	17,031,612	16,070,322	15,793,765	15,637,494	14,834,784	15,245,096	15,191,740	15,665,945
Total Primary Government Expenses	36,192,902	40,640,763	30,283,869	27,078,532	28,030,138	28,345,998	26,736,767	27,196,991	27,106,040	26,716,278
Program Revenue										
Governmental Activities										
Charges for services										
General government	204,116	686,272	2,627,240	2,331,769	1,896,764	1,854,682	1,688,654	1,756,474	1,964,977	1,859,509
Law enforcement/public safety	112,353	130,931	99,139	121,367	123,239	215,624	225,969	219,959	222,035	227,768
Public works	361,149	21,101	-	-	-	-	-	-	-	-
Airport	101,869	207,127	-	-	-	-	-	-	-	-
Emergency services	1,281,991	1,410,662	1,040,677	1,117,650	1,306,953	1,311,828	1,344,572	1,180,436	1,351,037	1,332,256
Community center	-	949,574	902,173	820,257	538,652	935,680	876,717	843,257	852,482	880,798
Others	1,286,431	52,475	264,859	219,348	203,791	259,970	267,417	239,739	125,741	68,955
Operating grants and contributions	52,456	2,785,456	370,666	165,193	853,827	515,130	632,508	521,480	537,687	293,635
Capital grants and contributions	4,291,244	179,616	-	-	-	16,050	44,502	42,678	352,785	-
Total Governmental Activities Program	7,691,609	6,423,214	5,304,754	4,775,584	4,923,226	5,108,964	5,080,339	4,804,023	5,406,744	4,662,921

City of Harrisonville

Changes in Net Position by Component

Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Business-Type Activities										
Charges for services	20,728,626	20,428,954	19,329,648	18,794,707	17,473,767	16,800,663	17,677,076	17,102,175	16,846,118	16,830,615
Operating grants and contributions	-	443,858	61,000	-	-	14,824	196,493	232,190	-	-
Capital grants and contributions	2,105,032	836,646	-	-	-	-	-	-	-	91,811
Total Business-Type Activities Program	22,833,658	21,709,458	19,390,648	18,794,707	17,473,767	16,815,487	17,873,569	17,334,365	16,846,118	16,922,426
Total Primary Government Program Revenue	30,525,267	28,132,672	24,695,402	23,570,291	22,396,993	21,924,451	22,953,908	22,138,388	22,252,862	21,585,347
Net (Expense) Revenue										
Governmental Activities	(9,624,525)	(15,668,483)	(7,947,503)	(6,232,626)	(7,313,147)	(7,599,540)	(6,821,644)	(7,147,872)	(6,507,556)	(6,387,412)
Business-Type Activities	3,956,890	3,160,392	2,359,036	2,724,385	1,680,002	1,177,993	3,038,785	2,089,269	1,654,378	1,256,481
Total Primary Government Net Expense	(5,667,635)	(12,508,091)	(5,588,467)	(3,508,241)	(5,633,145)	(6,421,547)	(3,782,859)	(5,058,603)	(4,853,178)	(5,130,931)
General Revenue										
Governmental Activities										
Taxes										
Property taxes	1,558,583	1,639,975	1,297,442	1,012,058	1,358,224	1,164,401	1,133,550	807,004	780,924	971,143
Sales taxes	8,169,030	7,687,677	7,425,319	5,853,798	4,648,796	4,435,690	4,193,888	4,151,829	4,215,750	4,530,932
Franchise taxes	2,202,643	2,090,231	627,726	416,932	497,716	450,147	491,198	534,629	545,349	1,904,019
Other taxes	960,044	952,887	689,546	811,452	321,812	413,943	403,931	414,216	437,378	345,644
Federal sources	-	-	1,016,798	1,016,798	-	-	-	-	-	-
Investment earnings	1,742,705	1,089,201	149,967	61,976	221,181	202,604	158,282	124,751	56,623	41,110
Miscellaneous	1,941,654	1,151,733	147,633	332,773	186,851	195,329	124,634	495,273	237,768	271,252
Transfers	1,892,480	1,883,183	1,432,735	1,314,668	869,599	873,194	974,013	925,375	905,183	-
Total Governmental Activities	18,467,139	16,494,887	12,787,166	10,820,455	8,104,179	7,735,308	7,479,496	7,453,077	7,178,975	8,064,100
Business-Type Activities										
Investment earnings	596,820	646,341	(67,385)	84,936	388,318	423,453	187,254	181,214	246,329	239,868
Miscellaneous	57,418	150,498	67,060	46,118	42,221	28,076	26,001	105,613	60,480	153,871
Transfers	(1,892,480)	(1,883,183)	(1,432,735)	(1,314,668)	(869,599)	(873,194)	(974,013)	(935,375)	(905,183)	(200,000)
Total Business-Type Activities	(1,238,242)	(1,086,344)	(1,433,060)	(1,183,614)	(439,060)	(421,665)	(760,758)	(648,548)	(598,374)	193,739
Total Primary Government General Revenue	17,228,897	15,408,543	11,354,106	9,636,841	7,665,119	7,313,643	6,718,738	6,804,529	6,580,601	8,257,839
Change in Net Position										
Governmental Activities	8,842,614	826,404	4,839,663	4,587,829	791,032	135,768	657,852	305,205	671,419	1,676,688
Business-Type Activities	2,718,648	2,074,048	925,976	1,540,771	1,240,942	756,328	2,278,027	1,440,721	1,056,004	1,450,220
Total Primary Government Change in Net Position	\$ 11,561,262	\$ 2,900,452	\$ 5,765,639	\$ 6,128,600	\$ 2,031,974	\$ 892,096	\$ 2,935,879	\$ 1,745,926	\$ 1,727,423	\$ 3,126,908

Note: In 2024, the aquatics activities are included in governmental activities, parks and recreation expenses. Prior to 2024, these activities were reported as business-type activities.

City of Harrisonville

Governmental Fund Balances

Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Nonspendable	\$ 406,641	\$ 351,987	\$ 695,935	\$ 580,196	\$ 934,649	\$ 1,097,610	\$ 1,331,404	\$ 1,087,340	\$ 222,988	\$ 211,284
Restricted	20,996,545	21,149,206	2,501,423	1,834,626	291,936	34,217	115,946	115,209	111,610	115,021
Unassigned	13,560,776	12,571,760	7,262,535	5,420,122	4,933,405	4,339,212	4,352,607	4,814,142	5,810,251	5,336,961
Total General Fund	<u>\$ 34,963,962</u>	<u>\$ 34,072,953</u>	<u>\$ 10,459,893</u>	<u>\$ 7,834,944</u>	<u>\$ 6,159,990</u>	<u>\$ 5,471,039</u>	<u>\$ 5,799,957</u>	<u>\$ 6,016,691</u>	<u>\$ 6,144,849</u>	<u>\$ 5,663,266</u>
All Other Governmental Funds										
Nonspendable	\$ 138,463	\$ 130,707	\$ 24,492	\$ 49,067	\$ 99,463	\$ 43,209	\$ 36,827	\$ 31,659	\$ 135,774	\$ 129,281
Restricted	3,585,855	3,168,972	299,565	1,403,644	2,069,601	518,325	498,540	1,189,792	1,280,789	1,313,363
Committed	-	-	-	-	-	-	-	60,532	-	-
Assigned	684,522	701,165	-	-	-	-	-	-	308,293	243,727
Unassigned	(497,189)	(559,325)	(267,669)	(236,958)	(366,732)	(186,703)	(158,223)	(70,154)	(70,973)	-
Total All Other Governmental Funds	<u>\$ 3,911,651</u>	<u>\$ 3,441,519</u>	<u>\$ 1,215,753</u>	<u>\$ 1,802,332</u>	<u>\$ 374,831</u>	<u>\$ 377,144</u>	<u>\$ 1,211,829</u>	<u>\$ 1,653,883</u>	<u>\$ 1,686,371</u>	<u>\$ 1,306,763</u>

Note: In 2024, the aquatics activities are included in governmental activities. Prior to 2024, these activities were reported as business-type activities.

City of Harrisonville

Changes in Governmental Fund Balances

Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Taxes										
Property	\$ 1,718,793	\$ 1,402,478	\$ 1,297,442	\$ 1,012,058	\$ 1,358,224	\$ 1,164,401	\$ 1,133,550	\$ 807,004	\$ 967,740	\$ 971,143
Sales	8,169,030	7,687,677	7,425,319	5,853,798	4,648,796	4,435,690	4,193,888	4,151,829	4,695,188	4,530,932
Franchise	2,202,643	2,090,231	627,726	416,932	497,716	450,147	491,198	534,629	1,450,532	1,904,019
Other	960,044	952,887	689,546	811,452	321,812	326,325	321,835	316,737	347,882	345,644
Licenses, fees, and permits	399,720	340,697	404,841	285,637	238,514	142,494	145,427	156,648	189,068	148,648
Fines and forfeitures	124,812	97,580	-	-	120,676	211,234	216,846	212,799	222,035	227,768
Charges for services	2,823,377	2,801,339	4,529,247	4,324,754	3,710,209	4,207,472	4,022,356	3,853,708	4,062,842	3,992,870
Intergovernmental	6,039,140	1,147,837	1,387,464	1,181,991	853,827	512,553	651,475	576,643	485,312	293,635
Investment earnings	1,742,705	1,211,047	149,967	61,976	221,181	202,604	158,282	124,751	56,623	41,110
Miscellaneous	138,013	149,204	156,708	332,773	168,660	312,235	217,988	155,757	241,132	271,252
Total Revenues	24,318,277	17,880,977	16,668,260	14,281,371	12,139,615	11,965,155	11,552,845	10,890,505	12,718,354	12,727,021
Expenditures										
General government	3,025,968	2,886,322	2,597,190	2,568,339	1,636,756	1,754,862	1,822,525	1,770,539	1,593,951	1,578,198
Law enforcement/public safety	3,887,541	3,741,912	3,220,538	2,650,376	2,865,508	2,984,290	2,876,073	2,729,997	2,568,837	2,545,685
Community development	721,511	693,524	317,641	309,725	441,171	356,871	369,190	412,561	455,440	431,365
Public works/streets	959,936	851,199	809,362	784,004	833,382	890,508	826,215	811,558	837,799	759,010
Codes	-	-	481,501	390,847	-	-	-	-	-	-
Animal control	-	-	218,247	174,771	161,308	175,362	209,266	175,523	178,943	194,045
Airport	126,665	188,940	254,049	199,285	112,744	98,270	203,025	179,513	196,537	177,497
Emergency services	3,363,094	3,715,601	2,752,057	2,462,249	2,534,304	2,589,847	2,391,496	2,201,925	2,307,984	2,224,086
Community center	-	1,466,290	1,502,920	927,949	1,171,387	1,163,679	1,143,305	1,104,224	1,123,877	1,122,009
Park and recreation	2,268,241	389,656	538,874	491,122	447,901	518,865	472,138	493,664	474,849	463,685
Towne Center project	-	-	-	-	-	-	-	-	7,075	7,654
Capital outlay	7,581,934	630,148	2,265,604	3,295,426	1,418,414	1,170,970	996,397	992,525	950,944	733,845
Debt service										
Principal*	2,840,751	2,465,286	1,600,665	3,214,490	1,272,749	1,237,399	7,409,843	1,133,777	1,105,726	1,030,336
Interest and fiscal fees*	-	-	184,986	215,680	202,707	234,580	497,522	425,877	467,297	500,477
Total Expenditures	24,775,641	17,028,878	16,743,634	17,684,263	13,098,331	13,175,503	19,216,995	12,431,683	12,269,259	11,767,892
Excess (Deficit) of Revenues Over Expenditures	(457,364)	852,099	(75,374)	(3,402,892)	(958,716)	(1,210,348)	(7,664,150)	(1,541,178)	449,095	959,129

City of Harrisonville

Changes in Governmental Fund Balances

Last Ten Fiscal Years

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Other Financing Sources (Uses)										
Other sources (uses)	89,819	(1,956,983)	108,222	-	3,569	5,923	58,718	441,220	-	-
Proceeds of long-term debt	-	28,044,000	-	3,248,890	2,202,000	-	5,580,000	-	-	-
Refunded debt	-	(2,202,100)	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	(72,291)	-	-	-	-	-	-
Transfers in	3,757,119	3,886,435	2,407,627	2,485,657	2,143,507	2,184,954	2,413,759	2,586,847	2,034,398	2,851,276
Transfers (out)	(1,864,639)	(2,102,437)	(974,892)	(1,170,989)	(1,273,908)	(1,311,760)	(1,439,746)	(1,661,472)	(2,034,398)	(2,851,276)
Total Other Financing	1,982,299	25,668,915	1,540,957	4,491,267	3,075,168	879,117	6,612,731	1,366,595	-	-
Net Change in Fund Balances	1,524,935	26,521,014	1,465,583	1,088,375	2,116,452	(331,231)	(1,051,419)	(174,583)	449,095	959,129
Fund Balances - Beginning of Year, as restated	37,350,678	10,993,458	9,050,697	7,962,322	5,845,870	6,177,101	7,228,520	7,403,103	7,349,637	6,390,508
Fund Balances - End of Year	<u>\$ 38,875,613</u>	<u>\$ 37,514,472</u>	<u>\$ 10,516,280</u>	<u>\$ 9,050,697</u>	<u>\$ 7,962,322</u>	<u>\$ 5,845,870</u>	<u>\$ 6,177,101</u>	<u>\$ 7,228,520</u>	<u>\$ 7,798,732</u>	<u>\$ 7,349,637</u>
Debt Service as a Percentage of Noncapital Expenditures	16.5%	15.0%	12.3%	23.8%	12.6%	12.3%	43.4%	13.6%	13.9%	13.9%

* Beginning in 2023, debt service principal contains amounts for interest and fiscal fees.

Note: Beginning fund balances were restated in years 2017, 2023, and 2024.

Note: In 2024, the aquatics activities are included in governmental activities, parks and recreation expenses. Prior to 2024, these activities were reported as business-type activities.

City of Harrisonville

Assessed Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year Ended December 31,	Real Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate (per \$100)
2024	\$ 162,655,188	\$ 40,237,776	\$ 202,892,964	\$ 0.64
2023	158,955,443	44,166,212	203,121,655	0.62
2022	140,155,488	36,829,826	176,985,314	0.64
2021	138,205,591	29,352,207	167,557,798	0.64
2020	118,877,304	29,405,489	148,282,793	0.65
2019	118,040,319	29,079,287	147,119,606	0.64
2018	106,573,191	23,764,255	130,337,446	0.67
2017	96,807,843	23,807,868	120,615,711	0.69
2016	96,409,365	25,097,110	121,506,475	0.69
2015	94,992,339	25,948,277	120,940,616	0.69

Source: Cass County Assessor's Office

Notes: A statewide real property reassessment program was implemented January 1, 1985, to create a more equitable sharing of the property tax burden by owners of real property.

Assessed value was determined by applying one of three percentages to the market value. Those percentages are 32% for commercial, 19% for residential, and 12% for agriculture.

Tax rates are per \$100 of assessed value.

City of Harrisonville

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

Fiscal Year Ended December 31,	City Direct Rates			Overlapping Rates			Total Direct and Overlapping
	General Fund	Park Fund	Total Direct	State	Other	Total Overlapping Rates	
2024	\$ 0.5193	\$ 0.1174	\$ 0.6367	\$ 0.03	\$ 5.48	\$ 5.51	\$ 6.15
2023	0.5029	0.1136	0.6165	0.03	5.48	5.51	6.13
2022	0.5253	0.1187	0.6440	0.03	5.48	5.51	6.15
2021	0.5253	0.1187	0.6440	0.03	5.48	5.51	6.15
2020	0.5295	0.1197	0.6492	0.03	5.60	5.63	6.28
2019	0.5240	0.1185	0.6425	0.03	5.60	5.63	6.27
2018	0.5430	0.1228	0.6658	0.03	6.18	6.21	6.88
2017	0.5672	0.1283	0.6955	0.03	6.18	6.21	6.91
2016	0.5672	0.1283	0.6955	0.03	6.18	6.21	6.91
2015	0.5672	0.1283	0.6955	0.03	6.18	6.21	6.91

Source: Cass County Collector

Notes: The City's direct property tax rate may be increased only by a majority vote of the City's residents.

Tax rates are per \$100 of assessed value.

City of Harrisonville

Principal Property Taxpayer

Current and Ten Years Ago

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
Wal-Mart	\$ 3,050,760	1	1.50%	\$ 3,285,390	2	2.70%
Church & Dwight/USA Detergents	3,240,700	2	1.60%	7,407,360	1	6.10%
Sapp Bros, Inc.	2,875,800	3	1.42%			
MMPF II Harrisonville SPE, LLC	2,918,640	4	1.44%	2,045,130	4	1.68%
Harrisonville Marketplace II, LLC	2,610,960	5	1.29%			
Love's Travel Stops & Country Store	2,015,500	6	0.99%			
Advanced Drainage	4,159,220	7	2.05%			
UFP Real Estate, LLC	1,140,460	8	0.56%	798,290	9	0.66%
Spire Missouri	2,117,120	9	1.04%			
Mill-Walk Mall	2,011,450	10	0.99%	1,372,020	7	1.13%
Sutherlands Lumber Co				1,466,810	5	1.21%
Harrisonville MP LLC				1,377,660	6	1.13%
HFMD Properties				2,420,110	3	1.99%
Harrisonville Crossings Properties				930,630	8	0.77%
H.V. Hotel Investment, LLC				746,450	10	0.61%
	<u>\$ 26,140,610</u>		<u>12.88%</u>	<u>\$ 21,849,850</u>		<u>17.98%</u>

Source: Cass County Collector

City of Harrisonville

Property Tax Levy and Collections

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as Percent of Current Levy
2024	\$ 1,291,820	\$ 1,066,250	82.54%	\$ 110,870	\$ 1,177,120	91.12%	\$ 114,700	8.88%
2023	1,252,245	1,102,949	88.08%	101,554	1,204,503	96.19%	47,742	3.81%
2022	1,139,785	1,021,429	89.62%	58,553	1,079,982	94.75%	59,803	5.25%
2021	946,689	898,718	94.93%	38,205	936,923	98.97%	9,766	1.03%
2020	962,652	898,475	93.33%	62,781	961,256	99.85%	1,396	0.15%
2019	917,339	857,577	93.49%	58,375	915,952	99.85%	1,387	0.15%
2018	892,396	830,520	93.07%	60,856	891,376	99.89%	1,020	0.11%
2017	856,393	813,075	94.94%	43,318	856,393	100.00%	-	0.00%
2016	838,882	774,804	92.36%	64,078	838,882	100.00%	-	0.00%
2015	845,078	826,840	97.84%	18,238	845,078	100.00%	-	0.00%

Source: Collector's Annual Settlement Document

City of Harrisonville

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>City Rate</u>		<u>Cass County</u>		<u>State</u>		<u>Total</u>	
2024	\$	2.375	\$	1.625	\$	4.225	\$	8.225
2023		2.375		1.625		4.225		8.225
2022		2.375		1.625		4.225		8.225
2021		1.875		1.625		4.225		7.725
2020		1.875		1.625		4.225		7.725
2019		1.875		1.625		4.225		7.725
2018		1.875		2.000		4.225		8.100
2017		1.875		2.000		4.225		8.100
2016		1.875		1.750		4.225		7.850
2015		1.875		1.750		4.225		7.850

Source: Missouri Department of Revenue

City of Harrisonville

Taxable Retail Sales

Last Ten Fiscal Years

(in thousands)

	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Retail Sales	\$ 343,527	\$ 319,068	\$ 308,106	\$ 283,014	\$ 250,016	\$ 235,832	\$ 228,237	\$ 225,610	\$ 223,335	\$ 217,311

Source: Missouri Department of Revenue

Note: This report does not breakout taxable sales by retail category as some detail information is considered confidential by state law.

City of Harrisonville

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year Ended December 31,	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Certificates of Participation	TIF Revenue Bonds	Promissory Notes	Other Financed Purchases	Leases	Revenue Bonds	Certificates of Participation	Promissory Notes	Other Financed Purchases			
2024	\$ 27,295,000	\$ 2,250,000	\$ -	\$ 706,777	\$ 290,435	\$ 8,433,100	\$ 10,005,000	\$ 97,376	\$ 288,568	\$ 49,366,256	15.41%	\$ 4,878
2023	27,785,000	2,750,000	-	999,173	303,930	9,458,200	10,005,000	-	381,285	51,682,588	16.30%	5,106
2022	-	3,265,000	9,026	3,270,792	185,965	10,726,000	10,005,000	-	367,808	27,829,591	9.70%	2,750
2021	815,000	3,765,000	27,495	3,537,988	-	11,862,800	10,005,000	27,048	27,048	30,067,379	11.65%	2,971
2020	3,286,000	4,250,000	45,783	556,000	-	13,075,300	10,005,000	61,331	61,331	31,340,745	13.37%	3,235
2019	2,425,000	4,720,000	63,532	-	-	14,555,361	-	94,771	94,771	21,953,435	9.93%	2,178
2018	3,185,000	5,180,000	80,931	-	-	15,103,034	-	127,391	127,391	23,803,747	9.48%	2,341
2017	3,930,000	6,245,000	100,774	50,796	-	11,401,066	-	159,974	159,974	22,047,584	9.50%	2,182
2016	4,650,000	6,585,000	126,602	98,744	-	8,181,700	-	190,250	190,250	20,022,546	8.63%	1,982
2015	5,350,000	6,920,000	152,066	144,006	-	9,045,400	-	220,526	220,526	22,052,524	9.51%	2,196

City of Harrisonville

Computation of Legal Debt Margin

December 31, 2024

	General Obligation Bonds		Total
	Ordinary (1)	Additional (2)	
Assessed valuation	\$ 202,892,964	\$ -	\$ 202,892,964
Constitutional debt limit	20,289,296	20,289,296	40,578,592
Less general obligation bonds payable	-	-	-
	<u>\$ 20,289,296</u>	<u>\$ 20,289,296</u>	<u>40,578,592</u>
Cash and securities available for retirement			-
			<u>\$ 40,578,592</u>

- (1) Article VI, Sections 26(b) and (c) of the State Constitution permits the City, by vote of two-thirds of the voting electorate, to incur an indebtedness for City purposes not to exceed 10% of the taxable tangible property therein as shown by the last completed assessment.
- (2) Article VI, Sections 26(d) and (e) of the State Constitution provides that the City may become indebted not to exceed the aggregate and additional 10% for the purpose of acquiring rights-of-ways; constructing, extending, and improving streets and avenues and/or sanitary storm systems; and purchasing or constructing waterworks and electric or other light plants; provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation.

City of Harrisonville

Computation of Direct and Estimated Overlapping Debt

December 31, 2024

Taxing Jurisdiction	Gross Debt Less Sinking Fund (1)	Approximate Percentage Applicable to Harrisonville (1)	Approximate Amount Applicable to Harrisonville (1)
School Districts, Cass R-IX	\$ 26,480,000	65%	\$ 17,212,000
Direct debt obligations of the City of Harrisonville (general obligation bonds), net of debt service funds	-	100%	-
Total direct and estimated overlapping debt	<u>\$ 26,480,000</u>		<u>\$ 17,212,000</u>

(1) On the basis of assessed valuation

Note: Other government entities whose boundaries overlap the City have outstanding bonds payable from ad valorem taxes. This schedule of direct and estimated overlapping ad valorem debt was compiled from information furnished by the jurisdictions responsible for debt. Except for the amounts relating to the City, the City has not independently verified the accuracy or completeness of such information, and no representation regarding the reliability of such information is made.

Furthermore, certain entities listed in the statement may have issued additional bonds and such entities may have programs requiring the issuance of substantial additional bonds, the amounts of which cannot be determined at this time.

City of Harrisonville

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(2) Unemployment Rate
2024	10,121	\$ 320,370,134	\$ 31,654	2,106	3.00%
2023	10,121	317,111,172	31,332	2,126	3.10%
2022	10,121	286,970,834	28,354	2,142	2.70%
2021	10,121	258,095,621	25,501	2,154	6.50%
2020	9,689	234,483,489	24,201	2,212	4.60%
2019	10,078	221,020,618	21,931	2,311	3.50%
2018	10,169	251,082,779	24,691	2,375	3.10%
2017	10,103	232,000,000	22,963	2,600	4.60%
2016	10,104	232,000,000	22,961	2,425	5.70%
2015	10,040	232,000,000	23,108	2,459	5.70%

Data Sources:

(1) U.S. Census Bureau

(2) Missouri Economic Research and Information Center and U.S. Census Bureau

(3) School District

City of Harrisonville

Principal Employers

Current and Ten Years Ago

Employer	2024		2015	
	Employees	Rank	Employees	Rank
Wal-Mart Distribution Center	782	1	628	1
Cass Medical Center	486	2	395	2
Church & Dwight Co., Inc.	377	3	229	6
Cass County Government	343	4	278	5
Wal-Mart	303	5	300	4
Cass R-IX Schools	282	6	381	3
City of Harrisonville	242	7	220	8
Casco Area Workshop	180	8	196	7
Advanced Drainage	110	9		
Crown Care Center	103	10	103	9
Family Center			91	10
Total Employment	3,208		2,821	

Source: Harrisonville Area Chamber of Commerce and Economic Development

City of Harrisonville

Full-time Equivalent Government Employees

Last Ten Fiscal Years

Function/Program	Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General government										
Management	3	3	3	4	4	4	3	3	3	3
Finance	13	13	13	13	9	10	8	8	7	6
Codes (1)			5	5						
Community development/Codes (1)	6	6	2	1	5	3	4	4	5	5
Police										
Officers	27	27	24	21	23	25	23	23	20	23
Civilians	10	10	10	8	8	7	6	6	8	6
Animal Control	3.5	3.5	2.5	2	3	3	3	2	2	2
Court	1.5	1.5	1.5	1	1	2	2	2	2	1
Fire/EMS										
Firefighters (2)	23	22								
Director	1	1								
Director/Firefighters/ EMTs (2)			17	22	20	20	20	20	18	19
Fire Marshall	1	1								
Clerk	1.5	1.5	1.5	2	1	1	1	1	1	1
Public works										
Engineering	1	1								1
Streets	7	8	8	8	8	8	8	9	8	8
Electric	7	9	8	8	7	9	9	8	8	11
Water	15	14	14	11	13	13	13	10	12	12
Wastewater	4	5	5	5	4	4	4	4	4	4
Airport							1	1	1	1
Community center/parks	<u>31</u>	<u>29.25</u>	<u>18</u>	<u>22</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>11</u>	<u>11</u>
Total	<u>155.5</u>	<u>155.75</u>	<u>132.5</u>	<u>133</u>	<u>116</u>	<u>119</u>	<u>115</u>	<u>111</u>	<u>110</u>	<u>114</u>

(1) For all years except 2020 and 2021, the codes department is combined with community development

(2) For 2014-2022, the firefighter and director categories are combined with paramedics

(2) For 2023, the paramedics and EMTs are combined with the firefighter category

City of Harrisonville

Schedule of Property Value, Construction Permits and Value, and Deposits at Local Banks

Last Ten Fiscal Years

Year	Construction Permits and Value (1) and (2)				Total Property Value (3)	Total Deposits at Local Banks (4)
	Residential		Commercial			
	Number	Value	Number	Value		
2024	260	\$ 5,367,448	152	\$ 22,292,452	\$ 202,892,964	\$ 541,030
2023	256	9,001,810	124	17,196,168	203,121,655	471,701
2022	154	23,615,376	260	14,062,181	176,985,314	548,252
2021	300	10,561,187	151	21,341,221	167,557,798	511,731
2020	231	857,324	118	7,258,714	147,119,606	456,710
2019	187	3,605,901	99	4,672,937	145,846,397	359,057
2018	227	4,262,714	113	6,469,647	135,221,334	348,575
2017	775	7,344,761	110	7,465,028	130,337,446	347,380
2016	241	6,672,912	8	10,622,390	120,615,711	340,592
2015	180	2,202,655	59	8,042,346	121,506,475	348,202

(1) Permit totals include additions to existing structures

(2) Information obtained from Codes Administration Department

(3) Assessed valuation

(4) Information obtained from FDIC.gov

City of Harrisonville

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police										
Patrol units	28	28	23	23	23	24	24	20	21	21
Police stations	1	1	1	1	1	1	1	1	1	1
Fire										
Fire stations	1	1	1	1	1	1	1	1	1	1
Fire hydrants	803	803	792	792	792	792	792	792	678	678
Streets										
Miles	67	67	66	66	66	66	66	64	69	69
Streetlights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	900	900
Miles of storm sewers	18	18	17	17	17	17	17	17	9	9
Parks										
Parks	6	6	6	6	6	6	6	6	6	6
Acreage	451	451	451	451	451	451	451	450	250	250
Golf courses	1	1	1	1	1	1	1	1	2	2
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	4	4	4	4	4	4	4	4	4	4
Community centers	2	2	2	2	2	2	2	2	7	7
Sewer										
Sanitary sewer (miles)	65	65	64	64	64	64	64	63	54	54
Plant capacity (mgl)	2	2	2	2	2	2	2	2	2	2
Treatment plants	1	1	1	1	1	1	1	1	1	1
Service connections	4,111	4,111	4,103	4,103	4,103	4,103	4,103	3,629	4,106	4,083
Maximum daily capacity of treatment plant in gallons	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Water										
Water mains (miles)	63	63	64	63	63	63	63	63	56	56
Service connections	4,186	4,186	4,178	4,178	4,178	4,178	4,178	4,105	4,188	3,955
Daily average consumption in gallons	929,000	929,000	929,000	929,000	929,000	880,000	880,000	880,000	950,000	950,000

Source: City Department Heads

Council Bill No. 2025

Resolution No. 2025

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI TO AUTHORIZE THE CITY ADMINISTRATOR TO ACCEPT THE ANNUAL AUDIT FOR THE YEAR ENDING DECEMBER 31, 2024, BY KPM C.P.A.S AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the staff of City of Harrisonville, Missouri (“City”) recommends that the Board of Aldermen (“Board”) accept the annual audit as presented by KMP CPAs for the year ending December 31, 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI, AS FOLLOWS:

Section 1: That the City Administrator of the City of Harrisonville is hereby authorized and directed to accept the annual audit for the year ending December 31, 2024, as presented by KMP CPAs.

Section 2. Effective Date. This resolution shall become effective upon approval and passage by the Board of Aldermen.

PASSED AND RESOLVED BY THE BOARD OF ALDERMEN AND APPROVED BY THE MAYOR OF THE CITY OF HARRISONVILLE, MISSOURI ON THIS 7TH DAY OF JULY 2025.

VOTE TAKEN AS FOLLOWS:

AYES:

NAYS:

ABSENT:

ABSTAIN:

EXCUSED:

Mike Zaring, Mayor and Ex-Officio
Chairman of the Board of Aldermen

ATTEST:

Daniel Barnett, City Clerk

WITNESS my hand and seal this 7th day of July 2025.

Bidder Name & Address	Bid (\$)
Loggia Preservation, LLC 24780 Samoset Trail Southfield, MI 48033	\$36,000
Integrated Environmental Solutions, LLC 301 W. Eldorado Pkwy, Ste. 101 McKinney, TX 75069	\$43,010

REQUEST FOR PROPOSAL



CITY OF HARRISONVILLE, MISSOURI
300 E. Pearl St.
HARRISONVILLE, MO 64701
(816) 380-8900
(816) 380-8910 FAX

RFP #2025-608-01
ARCHITECTURAL SURVEY FOR THE CITY OF HARRISONVILLE

Response Deadline Date and Time: **May 6, 2025 at 3:00 p.m., CST**

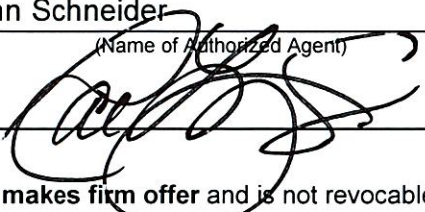
Questions regarding this RFP should be directed to:

Christina Stanton, AICP, Community Development Director (816) 380-8922

The City of HARRISONVILLE is the only authorized source of proposal forms. Proposal forms obtained from any other source may be incomplete. Offerors using a proposal form not obtained from the City of HARRISONVILLE risk not receiving any necessary addenda, eliminating their bid from consideration.

Proposals must be received in the Community Development Department by the date and time indicated, with opening immediately following in City Hall. Submittal envelope must indicate proposal number and response deadline.

(ATTENTION BIDDER – COMPLETE AND RETURN WITH BID)

Bidder's Name: <u>Integrated Environmental Solutions, LLC</u>		Phone No.: <u>(972) 562 - 7672</u>	
(Please print or type company name)			
E-Mail Address: <u>rschneider@intenvsol.com</u>		FAX No.: _____	
Address <u>301 W. Eldorado Parkway, Ste. 101</u>		City <u>McKinney</u>	State <u>TX</u> Zip <u>75069</u>
By: <u>Rae Lynn Schneider</u>		Title: <u>President</u>	
(Name of Authorized Agent)			
Signature: 		Date: <u>01 May 2025</u>	
☒ Offeror makes firm offer and is not revocable within one-hundred-twenty (120) days after response deadline.			
☐ Offeror does not make an offer in response to this invitation. Why did you not bid? _____			

NOTE: ALL PROPOSALS ARE SUBJECT TO THE TERMS AND CONDITIONS HEREIN.

AFFIDAVIT

STATE OF TEXAS)
COUNTY OF MCLENNAN) SS.

Rae Lynn Schneider of the City of McKinney
_____, County of Collin, State of Texas

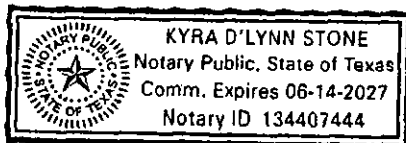
being duly sworn on her or his oath, deposes and says:

1. That I am the President (Title of Affiant) of
Integrated Environmental Solutions LLC (Name of Bidder) and
have been authorized by said Bidder to make this affidavit on the Bidder's behalf;
2. No Alderman, nor the City Administrator, is financially interested in what the Bidder is offering to sell to the City pursuant to this invitation, nor is the Bidder a City employee or board member whose bid creates a conflict of interest. A conflict of interest would arise if a City employee or board member is in a position to affect either the decision to solicit bids or the selection of the successful bidder;
3. Bidder has not participated in collusion or committed any act in restraint of trade, directly or indirectly, which bears upon anyone's response or lack of response to this Invitation; and
4. The authorized signer of this document certifies that the organization and each of its principals are not suspended or debarred by the City of HARRISONVILLE, State of Missouri or Federal government.

Integrated Environmental Solutions LLC (Name of Bidder)
By: [Signature] (Signature of Affiant)
President (Title of Affiant)

Subscribed and sworn to before me this 23rd day of April, 2025.

(SEAL)



Kyra D'Lynn Stone
Kyra D'Lynn Stone
NOTARY PUBLIC in and for the County of McLennan
State of Texas

My commission expires: 6-14-2027



6 May 2025

Christina Stanton, AICP
Community Development Director
City of Harrisonville
300 E. Pearl Street
Harrisonville, MO 64701

RE: Response to RFP for Reconnaissance-Level Architectural Survey, Phase II, for the City of Harrisonville

Dear Ms. Stanton,

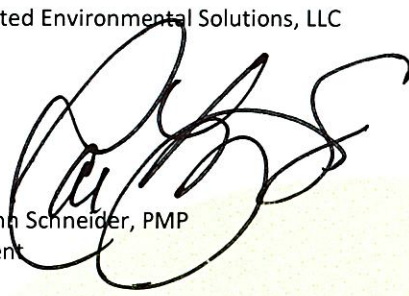
Integrated Environmental Solutions, LLC (IES) is pleased to submit this response to the City of Harrisonville's request for proposals for the Reconnaissance-Level Architectural Survey, Phase II for the City of Harrisonville. The information herein demonstrates our capabilities and experience in providing the technical services requested by the City of Harrisonville. Through this response, we have identified IES's invaluable knowledge, skills, and abilities to conduct the historic resources survey of approximately 330 primary properties over 159 acres in the survey boundary as described in the RFP. IES's approach will provide the City of Harrisonville with all requested deliverables, including completed Missouri Architecture/Historic Inventory Forms (MO Inventory Forms) supported by required photographs and a survey report with survey maps and geospatial data. This proposal highlights our team's composition, key personnel providing these services, and our proposed project approach, schedule, and cost.

IES is unique because we are a Woman-Owned Business Enterprise (WBE) that can provide the requested services with our regionally local staff. Our cultural resources staff is comprised of professionals who meet the Secretary of the Interior (SOI) Professional Qualification for either Architectural History or Archeology and have expertise in architectural surveys, National Register of Historic Places (NRHP) evaluations, and the National Historic Preservation Act (NHPA) Section 106 compliance. Our SOI-qualified architectural historians have experience throughout the United States and have completed several grant-funded projects nationwide. They are experienced with various historic resource inventory forms, the NHPA, the SOI Standards, and the vernacular and high-style buildings of the United States.

IES fully agrees with the solicitation's terms, conditions, and provisions. We are pleased to provide this information for your consideration. Please contact me, or Kevin Stone, at (972) 562-7672 (rschneider@intenvsol.com or kstone@intenvsol.com) if you require additional information.

Sincerely,

Integrated Environmental Solutions, LLC



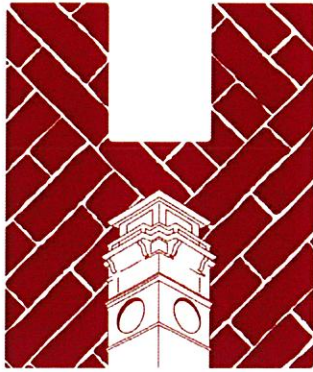
Rae Lynn Schneider, PMP
President

Integrated Environmental Solutions, LLC | 301 W Eldorado Parkway, Ste. 101

McKinney, Texas 75069 | www.intenvsol.com | ☎ 972-562-7672

IES Response to Reconnaissance-level Survey RFP #2025-608-01: Architectural Survey for the City of Harrisonville

iii



IES Response to
RFP #2025-608-01
Architectural Survey For
The City of Harrisonville

Due: May 6, 2025

Point of Contact: Rae Lynn Schneider, President

Integrated Environmental Solutions, LLC

rschneider@intenvsol.com

(972) 562-7672

Integrated Environmental Solutions, LLC |
301 West Eldorado Parkway | Suite 101 | McKinney, Tx | 75069



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EXECUTIVE SUMMARY

integrated environmental solutions

IES is a WBE specializing in environmental compliance, including cultural resource management. With a 20-year track record, our cultural resources department includes highly experienced SOI-qualified architectural historians and archaeologists who serve a wide range of clients, including municipal governments like the City of Harrisonville (the City). IES is experienced with large and small-scale projects and budgets that require a spectrum of timelines ranging from 30 days to several years. The project approach established by IES, our expertise, and our customer service set us apart from our competitors, resulting in a nearly 100 percent client retention rate.

Our project experiences and customized project approach make IES a highly successful cultural resource consulting firm. Each tailored project approach embraces clear and constant lines of communication between the Project Manager, architectural historians, support staff, and the client to ensure all project goals and deliverables are met on time and within budget. With our experience and individualized project approach, IES is qualified and capable of providing the City of Harrisonville with the services requested in the RFP for Architectural Survey for the City of Harrisonville.

The proposed project approach includes a Kick-Off Meeting (KOM), background research and pre-fieldwork preparations, a systematic pedestrian survey, completion of MO Inventory Forms, and development of a survey report. Deliverables, as agreed upon, will include:

1. A virtual meeting with the HPF Grant Manager, if the manager is not included in the initial KOM. Meetings will be held in June 2025.
2. Draft Research Design provided to the City and/or MO SHPO on or before June 15, 2025.
3. First public outreach meeting held by the City at an unspecified date in the summer or fall of 2025.
4. Final Research Design provided to the City and/or MO SHPO on or before September 2, 2025.
5. Five digital sample MO Inventory Forms provided to the City and/or MO SHPO in October or November 2025..
6. Approximately 330 drafted MO Inventory Forms. The forms will be provided to the MO SHPO and/or the City of Harrisonville. Provided digitally on or before December 12, 2025.
7. A drafted Survey Report, which will be provided digitally to the MO SHPO and/or City in February 2026.
8. Final MO Inventory Forms will be provided to the City and/or MO SHPO on or before June 5, 2026.
9. Second public outreach meeting held by the City at an unspecified date in the summer of 2026.
10. The final Survey Report will be provided to the City and MO SHPO on or before August 2, 2026.

The proposed project schedule begins in June 2025 with the KOM. A draft of the Research Design will be provided to the City and/or MO SHPO on or before June 15, 2025, and the final Research Design will be submitted on or before September 2, 2025. Background research, GIS data acquisition, and fieldwork setup will occur from September to October 2025. Fieldwork will occur in October of 2025, and sample MO Inventory Forms will be provided in October or November 2025. The remainder of the drafted MO Inventory Forms will be submitted on or before December 12, 2025, with final forms submitted on or before June 5, 2026. The drafted Survey Report will be submitted in February 2026, and the final report will be submitted on or before the project end date of August 2, 2026. Additionally, IES will support the City in two public outreach meetings to be held at the start and end of the project. IES proposes a project budget of \$43,010.



STAFF EXPERIENCE

integrated environmental solutions

Principal Points of Contact

Rae Lynn Schneider is the authorized company representative/negotiator for this solicitation. Ms. Schneider works out of our principal office, which is responsible for all billing. For this solicitation, Kevin Stone, Senior Vice President and Cultural Resources Director, is the principal point of contact (POC).



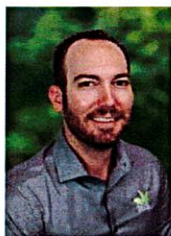
Rae Lynn Schneider, PMP
President, CEO
301 West Eldorado Parkway, Suite 101,
McKinney, Texas 75069
(972) 562-7672
rschneider@intenvsol.com



Kevin Stone
Senior Vice President, Cultural Resources Director
1612 Columbus Avenue, Suite C, Waco, Texas
76701
(972) 562-7672
kstone@intenvsol.com

Key Personnel

Program Director - Name: Kevin Stone; **Education:** Master of Arts - Texas Tech University - Anthropology; Bachelor of Arts - Abilene Christian University - History; **Registrations:** Registered Professional Archeologist (RPA; 2012-Present); **Years with IES:** 10.



Mr. Stone is an SOI-qualified archaeologist with more than 15 years of cultural resources management experience in Oklahoma, Texas, Arkansas, and Kansas. As Senior Vice President and Cultural Resources Director, he has administered projects requiring all aspects of cultural resources consulting services across the Southern Plains, which has equipped him to provide expert advice and the ability to comprehend the wider regulatory planning, coordination, and permitting processes. Mr. Stone has completed numerous projects requiring assessment of historic-age architectural resources in compliance with the NHPA Section 106. Mr. Stone has conducted reconnaissance surveys, indirect impact assessments, resource evaluation, agency coordination, and mitigation for undertakings seeking to demolish, rehabilitate, or manage historic-age architectural resources. He has completed SHPO coordination for projects impacting historic-age architectural resources administered by the

Federal Emergency Management Agency (FEMA), Dallas-Fort Worth International Airport (DFW), Federal Aviation Administration (FAA), U.S. Army Corp of Engineers (USACE), U.S. Department of Economic Development Association (EDA), U.S. Department of Housing and Urban Development (HUD), and U.S. Environmental Protection Agency (EPA). Mr. Stone is the Cultural Resources Department Quality Control Officer and reviews documents that range from short, no-findings letter reports to multi-chapter reports discussing significant resources, adverse effect determinations, and complex data sets. Mr. Stone will ensure all work meets SOI, NHPA Section 106, and Oklahoma SHPO standards.

Project Manager - Name: Morgan Granger; **Education:** Master of Science – Clemson University and the College of Charleston – Historic Preservation; Master of Arts – The University of Edinburgh, Scotland – History of Art and Architectural History.



Ms. Granger is an SOI-qualified architectural historian with over 9 years of experience in Alabama, Arkansas, California, Colorado, Florida, Georgia, Kansas, Louisiana, Massachusetts, Mississippi, Montana, North Carolina, Oklahoma, Pennsylvania, Texas, and Washington D.C. As Senior Architectural Historian, she has conducted projects requiring all aspects of cultural resources consulting services across the country, which allows her to provide expert advice with large- and small-scale surveys, NRHP eligibility determinations, and regulatory planning and permitting processes. Her project experience includes surveys funded by state and federal programs, including grant-based programs in Kansas and Oklahoma, Florida's Small Matching Grant Fund, FEMA, Arkansas Historic Preservation Program, and the Texas Historical Commission (THC). Past projects include the

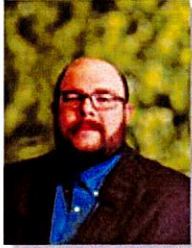
Historic District Survey of the Potwin Place Historic District (KS), an Intensive Level Survey of Rancho Village, Phase II (OK), Dixie County Historical Survey (FL), Three-County Historic Resources Surveys of Aransas, Refugio, and Calhoun Counties (TX), Hillcrest Historical Survey (Phase 2 Resurvey) (AR), Historical Resources Survey of Jackson County (FL), Phase II Historic Resources Re-survey of the Local Historic District (Valdosta, GA), Survey and NRHP Nominations of Historic Resources in Alabama (AL), Lake Worth Beach Architectural Survey Phase II and Phase IV (FL), City of St. Augustine Architectural Survey Part 4 (FL), Nassau County-Wide Historic Resources Survey (FL), and the Palm Beach Historical Sites Survey (FL). These surveys made Ms. Granger familiar with vernacular and high-style resources throughout the United States. Additionally, she has project experience with state and federally funded special projects including the THC Online Training Program in Disaster Preparedness for Historic Texas Cemeteries (TX), Fidelis School Building Conditions Assessment and Planning Project (FL), Historic Resource Mitigation in St. Augustine (FL), and the Continental District



integrated environmental solutions

National Cemeteries Facilities Conditions Assessment (AR, CO, LA, MS, MT, OK, and TX). These projects required strict adherence to established guidelines, timelines, and budgets for various clients, including local municipalities, SHPOs, and the U.S. Department of Veterans Affairs. In compliance with NHPA Section 106, she has provided services to the Texas Department of Transportation (DOT), Oklahoma DOT, Pennsylvania DOT, New Jersey DOT, the Maryland Transportation Authority, the USACE, and the Federal Communications Commission (FCC). Ms. Granger will ensure all work meets SOI, OK SHPO, and other applicable federal standards. She is a skilled PI with project management experience and a thorough understanding of historic buildings, architectural surveying, digital documentation, compliance, and technical reporting.

GIS Specialist - Name: Thomas Chapman; **Education:** Master of Science– University of Texas, San Antonio – Anthropology and Graduate Certificate in GIS; Bachelor of Art– California State University, Fullerton – Anthropology; Remote Pilot Certification - FAA Part 107 for Remote Pilot Certificate #4081387; **Registrations:** Registered Professional Archeologist



Mr. Chapman is the IES GIS department lead and has 15 years of experience across Arkansas, Oklahoma, and Texas. Mr. Thomas' responsibilities have included managing complex project databases, overseeing the IES company project history database, and spearheading the development of IES photogrammetry and UAS services. Additionally, Mr. Chapman has supported cultural resources compliance and provided GIS and cultural resources services to a range of political subdivisions, federal agencies, and private entities. He has direct experience overseeing and facilitating in the development and implementation of custom GIS probability models depicting the archeological likelihood. Mr. Chapman is experienced with tailoring GIS applications to streamline field data collection for built and archaeological resources. He has also developed and implemented strategies to generate state forms, such as the FMSF form, from field data. Mr. Chapman will serve as the GIS

specialist working closely with the Project Manager and architectural historian to create field maps, collect field data, and generate OK HPRI forms and maps.



Kevin Stone
Program Director

Summary of Experience

Mr. Stone has more than 15 years of experience in the cultural resources management field. Mr. Stone has completed projects requiring compliance with the NHPA Section 106 that include reconnaissance surveys, indirect impact assessments, resource evaluation, agency coordination, and mitigation for undertakings seeking to demolish, rehabilitate, or manage historic-age architectural resources. He has successfully completed SHPO coordination for a range of projects impacting historic-age architectural resources. Mr. Stone has completed HABS documentation, prepared historic contexts, designed and produced interpretive signage, and prepared public outreach brochures.

Contact

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Waco, Texas 76701
(972) 562-7672
kstone@intenvsol.com

EDUCATION & CERTIFICATIONS

Texas Tech University
M.A. Anthropology, 2009
Abilene Christian University
B.A. History, 2002

REPRESENTATIVE PROJECT EXPERIENCE

American Airlines (AA) Campus Redevelopment Project | 2017-2021. Mr. Stone assisted AA, DFW International Airport, and the FAA Southwest Region with the development of the new AA World Headquarters on approximately 260-acres of DFW airport property. Under compliance with Section 106 of the National Historic Preservation Act, the Antiquities Code of Texas, and the National Environmental Policy Act, Mr. Stone conducted and administered the cultural resources survey, which documented NRHP eligible architectural resources associated with the AA Stewardess College that we designated for demolition as part of the project. Mr. Stone maintained open lines of communication with all project stakeholders and the Texas Historical Commission to develop streamlined plans that avoid, minimize, or mitigate impacts to any eligible properties to maintain overall project timelines. Mr. Stone routinely led high level conference calls and meetings with AA project management, DFW Environmental Affairs, and FAA Southwest Region environmental staff discussing cultural resources, regulations, and their implications for the project. Mr. Stone helped guide project proponents through the changes in FAA regulations at the national level, which required significant changes in approach to complete the cultural resources process. Mr. Stone completed HABS equivalent photographic documentation of the AA Stewardess College.

Domain at the Bluff Section 408 Request, City of Fort Worth, Texas | 2016-2019. Mr. Stone administered a multi-faceted cultural resources survey to facilitate a USACE approval for a proposed multi-family development along the West Fork Trinity River. Due to the complexity of the known cultural resources within and adjacent to the project, IES conducted a multi-faceted survey comprised of an archeological survey, above ground resource survey, and Traditional Cultural Property (TCP) assessment. Through the survey, IES documented a large subsurface archeological site (41TR302), 48 historic-aged architectural resources, and one TCP cultural landscape. Through coordination with the USACE-SWF and THC, it was determined that four, early 20th century residences and the TPC known as the Trinity River Bluffs were eligible for listing in the NRHP and would require a Memorandum of Agreement (MOA) to resolve the project's adverse effects. Due to IES's rapid response, comprehensive technical report, streamlined agency coordination, and rapport with agency officials, IES was able to complete the complex survey, draft a technical report, complete THC and USACE-SWF project reviews, facilitate MOA drafting, and obtain MOA execution within 71 days of NTP. As minimization effort, IES helped facilitate the relocation of a Dutch Colonial home from the project area to a corner lot two blocks away from the project.

Ted Trout Drive Housing Project, City of Hudson | 2023. Under compliance with NHPA Section 106 and HUD environmental review, Mr. Stone completed an above ground survey for an 8.7-acre property, which required the NRHP evaluation of nine historic-age residences. Seven of the nine were evaluated for potential indirect visual impacts associated with the project, while two residences were proposed for demolition. Through initial consultation with the THC, the agency determined that a residence, with proposed direct impacts, was eligible for NRHP listing. The demolition of this resource would result in an adverse effect and require avoidance, minimization, and/or mitigation prior to project approval. Due to the project's tight timeline, Mr. Stone presented additional information to the THC that documented significant modifications to the residence that would preclude the property from being NRHP eligible. This effort required additional photographic documentation, obtaining oral history accounts, and a detailed visual and verbal summary of modifications. Utilizing Mr. Stone's rapport with the THC, the additional coordination was completed within two weeks of the THC initial comment, allowing the overall project to remain on schedule.



MORGAN GRANGER

Project Manager

Senior Architectural Historian

Summary of experience

Ms. Granger has more than 9 years of experience in the cultural resources management field, having completed projects requiring assessment of historic-age architectural resources in compliance with the National Historic Preservation Act (NHPA) Section 106, reconnaissance and intensive level surveys, resource evaluation, and related preservation and historian services. She has successfully completed or assisted with projects for Texas Historical Commission (THC), Texas Department of Transportation (TxDOT), Pennsylvania Department of Transportation (PennDOT), Maryland Transportation Authority (MDTA), New Jersey Department of Transportation (NJDOT), Federal Communications Commission (FCC), National Park Service (NPS), Department of Veteran Affairs (VA), and various local and state municipalities.

Contact

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(469) 734-5057 (c)
mgranger@intenvsol.com

EDUCATION & CERTIFICATIONS

Clemson University and the College of Charleston

M.S. Historic Preservation, 2017

The University of Edinburgh, Scotland

Joint Honors M.A. History of Art and Architectural History, 2011

REPRESENTATIVE PROJECT EXPERIENCE

Historic District Survey of Potwin Place | 2025 | Topeka, Kansas | Senior Architectural Historian (Principal). Ms. Granger was the primary report author and served as a principal architectural historian for the grant-funded survey project. The survey recorded approximately 167 residential properties using the state's resource form which included statements of eligibility for each resource. The project was a re-survey effort which sought to update the contributing and non-contributing status of all resources in the NRHP listed district. It also sought to determine if an NRHP district boundary was warranted.

Intensive Level Survey for Rancho Village (Phase II) | 2025 | Oklahoma City, Oklahoma | Senior Architectural Historian (Principal). Ms. Granger was the primary author and principal architectural historian for the grant-funded project. The survey recorded 125 resources using the state's resource inventory form which included statements of eligibility for each resource. The project was a phase II survey effort which sampled properties throughout the neighborhood to determine if the mid-20th century neighborhood warranted an NRHP nomination.

Dixie County Historical Survey | 2023 | Dixie County, Florida | Architectural Historian (Co-Principal). Ms. Granger was a primary report author and served as a co-principal architectural historian for the grant-funded survey project. The county-wide survey recorded all historic age above-ground resources in the county using the state's resource form which included statements of eligibility for each resource. The project also required development of a complex thematic historic context.

Hillcrest Historical Survey | 2023 | Little Rock, Arkansas | Architectural Historian (Co-Principal). The survey project included a survey and re-survey of the Hillcrest Historical District. The project did not require a report but resulted in the completion of approximately 500 state inventory forms. Ms. Granger was one of two surveyors and form authors. She completed fieldwork, survey forms, and utilized AutoCAD to draw approximately 500 site plans.

Titusville Design Guidelines | 2023 | Titusville, Florida | Architectural Historian. The grant funded project included updating existing design guidelines for the downtown historic district in Titusville, Florida. Ms. Granger served as field surveyor and guideline author, specifically acting as an editor.

Three-County Historic Resources Surveys of Aransas, Refugio, and Calhoun Counties | 2023 | Aransas, Refugio, and Calhoun Counties, Texas | Architectural Historian. Ms. Granger served as an SOI qualified architectural historian for the three county surveys which resulted in recordation of approximately 9,000 historic age properties in southern Texas. These properties had experienced recent damage due to hurricane events and subsequent tornadoes. A complex historic context was developed for each of the three counties and state inventory forms were completed for each resource. The project also included significant public involvement and coordination with the SHPO.

Historic Resources Survey of Jackson County | 2022 | Jackson County, Florida | Architectural Historian (Co-Principal). The county-wide, grant-funded, survey project was completed in response to a hurricane event through Florida's Emergency Supplemental Historic Preservation Fund. Ms. Granger served as an SOI qualified co-principal architectural historian and co-author. Additionally, she served as the project task manager for the completion of state inventory forms for approximately 8,000 historic age resources. The project included developing a complex thematic historic context, resource documentation using the state inventory form, determinations of NRHP eligibility for each resource, and recommendations for NRHP districts.

REPRESENTATIVE PROJECT EXPERIENCE, CONT.

THC Online Training Program in Disaster Preparedness for Historic Texas Cemeteries | 2022 | Texas | Technical Content Project Lead and Subject Matter Expert in Architectural Conservation (Co-Principal). Ms. Granger served as a co-principal author and training developer for the project which was funded by FEMA in response to Hurricane Harvey. The training included six stakeholder and outreach meetings, six webinars complete with PowerPoint presentations, handouts, and demonstration videos. Ms. Granger was the subject matter expert for architectural conservation focusing on cemetery preservation.

Survey & Nominations of Historic Resources in Alabama | 2022 | Slocumb, Hartford, and Geneva, Alabama | Architectural Historian. The survey project focused on southern Alabama and included developing a historic context through research and desktop reconnaissance to determine area of interest and potential historic districts. The three settlements (Slocumb, Hartford, and Geneva) were determined to be of the most interest based on this reconnaissance. Ms. Granger served as an SOI qualified architectural historian for the project and assisted with desktop reconnaissance and context development.

Fidelis School Building Conditions Assessment and Planning Project | 2021 | Santa Rosa County, FL | Project Manager, Architectural Historian and Conservator (Principal). Ms. Granger managed a team of architects, engineers, and historians to complete the historic structures report which conformed to NPS's Preservation Brief #43. The grant funded project required assessment of a 1920s school building and mid-twentieth-century cafeteria building. The project included full conditions assessments, recommendations for treatment, adaptive reuse options, and opportunities for funding. Ms. Granger was responsible for writing the proposal, budget, coordinating fieldwork and deliverables, conducting fieldwork alongside the multidisciplinary team, authoring the report, and presenting findings to the Board of County Commissioners.

Comprehensive Cemetery Assessment and Mapping Project | 2021 | Jacksonville, Florida | Architectural Historian and Conservator (Principal and Co-Principal), Site Manager. The project required mapping and conditions assessments of five cemeteries maintained by the City of Jacksonville. The cemeteries (Old City Cemetery, Hillside Cemetery, Mt. Olive Cemetery, Memorial Cemetery, and Sunset Memorial Cemetery) were mapped using a Total Station survey methodology and conditions assessments were collected in Survey123. Each resource identified was recorded on a proprietary cemetery survey form and state inventory forms for each cemetery were updated by Ms. Granger. All conditions were geospatially linked in ArcGIS using the Total Station data. The project assessed each resource, including subterranean features identified by probing, grave depressions, and intentional or memorial plantings. Ms. Granger authored the exhaustive reports for four of the cemeteries. Working with Rosa Lowinger and Associates she co-authored the report for Old City Cemetery. Each of the conservator's reports contained detailed conditions assessments with recommendations for cleaning and repair provided for each resource, cost estimates for recommended work, and overall recommendations for each cemetery.

Historic Resource Mitigation | 2021 | St. Augustine, Florida | Architectural Historian and Conservator. Ms. Granger was a field surveyor for the project which addressed portions of St. Augustine considered high risk in the event of a hurricane. The project was partially grant funded and resulted in 1,049 resources being documented using the state's inventory form.

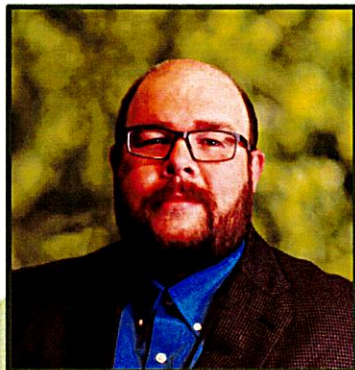
Lake Worth Beach Architectural Survey, Phase III and Phase IV | 2020 and 2021, respectively | Lake Worth Beach, Florida | Architectural Historian. The grant-funded survey project focused on an area of Lake Worth Beach which was adjacent to an existing NRHP listed district. Ms. Granger was a field surveyor who assisted in recording 648 resources in 2020, and 554 resources in 2021, using the state's inventory forms.

Nassau County Historic Resources Survey 4 | 2020 | Nassau County, Florida | Architectural Historian. Ms. Granger served as a surveyor for the state-funded grant project. The survey focused on several rural areas of the county and resulted in recording 485 resources using state inventory forms.

City of St. Augustine Architectural Survey, Part 4 | 2020 | St. Augustine, Florida | Architectural Historian. The survey project focused on the West Augustine portion of the city and was partially funded by a state grant. Ms. Granger served as a surveyor utilizing ArcGIS applications to complete state inventory forms for each resource.

Sarasota Architectural Survey | 2020 | Sarasota, Florida | Architectural Historian and Conservator (Co-Principal). Ms. Granger was a primary surveyor and report collaborator assisting with reporting and data analysis for the large survey project which identified historic age resources within the City of Sarasota's city limits. Survey results included recommendations for historic district boundary modifications and identification of areas of interest or potential districts. The City of Sarasota received a Preservation Award from the Florida Trust for the project which recorded over 10,000 resources using state inventory forms.

Continental District National Cemeteries Facilities Conditions Assessment (FCA) | 2019 | Arkansas, Colorado, Louisiana, Mississippi, Montana, Oklahoma, and Texas | Architectural Historian and Conservator (Co-Principal). The FCA required site visits to 31 National Cemeteries located in the Continental District which resulted in conditions assessments with treatment recommendations for objects at each cemetery. Ms. Granger served as the architectural conservator and co-author for the final reports which incorporated input from architects and engineers. Objects assessed by Ms. Granger included wall mounted plaques, monument mounted plaques, flagpoles, sculptures, and similar monuments made of several materials including bronze, marble, iron, masonry, and various coatings.



Thomas Chapman

GIS Analyst II Project Archeologist

Summary

Thomas has more than 15 years of experience within the cultural resource management and academic sectors which includes project experience across Arkansas, Oklahoma, and Texas, and meets the SOI Standards for Archeology. As Project Archeologist and GIS Analyst II for Integrated Environmental Solutions, LLC, Thomas has overseen GIS operations of the cultural resources division, which has included database management for complex projects, database management of the IES company project history, and the development of IES photogrammetry and UAS services.

Thomas has also aided in cultural resources compliance and has provided GIS and cultural resources services for numerous political subdivisions, federal agencies, and private entities in the wider Texas region.

Contact

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McKinney, Texas 75069
(972) 562-7672
tchapman@intenvsol.com

Education & Certifications

University of Texas, San Antonio
M.S., Anthropology, 2013
Graduate Certificate in GIS, 2013

California State University, Fullerton
B.A., Anthropology, 2009

FAA Part 107 for Remote Pilot Certification
Certified Remote Pilot, 2017
FAA Certificate #4081387

Register of Professional Archaeologists
Member #5668

REPRESENTATIVE PROJECT EXPERIENCE

515 Acres at Bull Shoals Lake | Marion and Baxter Counties, Arkansas | 2023 – Present | GIS Analyst II. Oversaw digital data collection methodologies for a survey of 515 acres. Organized, analyzed, and produced report deliverables for 5395 shovels and 40 identified sites. Designed and implemented digital field collection methodologies using ArcGIS Online over multiple devices. Managed streamlining of workflows to produce quality materials on schedule.

Washington-on-the-Brazos Townsite (41WT5) | Washington County, Texas | 2023-Present | GIS Analyst II. Oversaw the survey and database management of the data recovery of the State Historic Site using ArcGIS Online. Designed and collected the multi-mission aerial photography multiphase program to document open excavation blocks and features. Using these data, 1-in-resolution orthographic aerial imagery, digital elevation models, and 1-ft contours of the APE and sites were produced and reviewed.

USACE – Fort Worth District Dallas Floodway Extension – Lamar Levee | Dallas County, Texas | 2021 – Present | GIS Analyst II. Led and coordinated data management between field staff and USACE using ArcGIS Online. Created report deliverables that include figures, illustrations, tables, graphs, and soil profiles. Performed spatial analysis on a variety of data types to streamline field methodologies and data collection. Oversaw the implementation of digital field recording methodologies. Completed QA/QC of GPS data using ArcOnline Field Maps.

Jewett Site (34GD81) Post-Review Discovery and Data Recovery Excavation | Grady County, Oklahoma | 2021-Present | GIS Analyst II. Oversaw the aerial photography of the site, including multiphase photogrammetry of large-scale archeological features. Organized and managed field data to provide client spatial progress updates to real time excavation progress and preliminary data using ArcGIS Online. Produced detailed report deliverables and other supporting materials.

McGregor Mega Site Industrial Park | McLennan County, Texas | 2019-2020 | Project Archeologist/GIS Analyst II. Managed the GIS, testing, and artifact databases of a 2,104-ac project, which included 23 newly and previously recorded archeological sites. Developed a field methodology to support efficient data collection and analysis. Performed the aerial photography of the archeological sites and APE. Produced report deliverables and other supporting materials.

**RELEVANT PROJECTS AND REFERENCES**

Project Example 1		
Client: The City of Oklahoma City	Dates: 2025	Location: Rancho Village, Oklahoma City, Oklahoma
Cost: \$11,980.26	Contact: Kathryn Friddle, Historic Preservation Officer, 420 W Main Street, Suite 930, Oklahoma City, OK 73102, 405-297-3084, Kathryn.friddle@okc.gov	
Project Name: Intensive Level Survey for Rancho Village (Phase II)		
Project Staff: Kevin Stone (Cultural Resources Program Director, Cultural Resources Department Quality Control Officer); Morgan Granger (Senior Architectural Historian, Project Manager/Principal Investigator, SOI Qualified Architectural Historian, Field Surveyor); Thomas Chapman (GIS Analyst II, GIS Mapping)		
Project Description: The project is a Phase II intensive level survey of the Rancho Village neighborhood of Oklahoma City. The project has an anticipated completion date of May 31, 2025, and is funded by the U.S. Department of the Interior’s Historic Preservation Fund administered by the Oklahoma State Historic Preservation Office and the City of Oklahoma City. The project includes a survey of 125 resources in the existing neighborhood boundary. The neighborhood was partially surveyed in 2022, and the phase II survey included a sampling of resources not previously surveyed in the neighborhood. The purpose of the survey was to sample the neighborhood, provide individual NRHP recommendations, and to assess Rancho Village as a potential NRHP eligible district. The survey process involved initial data acquisition, field survey, completion of the state inventory form, research, and reporting. Deliverables include 125 state inventory forms and a survey report with recommendations for further work and NRHP eligibility.		

Project Example 2		
Client: The City of Topeka	Dates:2024-2025	Location: Potwin Place, Topeka, Kansas
Cost: \$20,138.58	Contact: Brenda Younger, City Clerk, 215 SE 7 th Street, Topeka, KS 66603, 785 368-3749, cclerk@topeka.org	
Project Name: Historic District Survey Potwin Place		
Project Staff: Kevin Stone (Cultural Resources Program Director, Cultural Resources Department Quality Control Officer); Morgan Granger (Senior Architectural Historian, Project Manager/Principal Investigator, SOI Qualified Architectural Historian, Field Surveyor); Thomas Chapman (GIS Analyst II, GIS Mapping)		
Project Description: The project is a resurvey of the Potwin Place neighborhood of Topeka. The project has an anticipated completion date of July 31, 2025, and is funded by the U.S. Department of the Interior’s Historic Preservation Fund administered by the Kansas State Historical Society and the City of Topeka. The project includes a survey of approximately 167 resources in the existing neighborhood boundary and adjacent to the established neighborhood. Potwin Place was listed on the NRHP in 1980 and survey records date from 1979 through 2017 for resources in the district and surrounding area. Based on plats, the City of Topeka has identified 45 resources of interest adjacent to the existing boundary. The survey therefore addressed the 122 resources currently in the neighborhood and the adjacent 45 resources. The purpose of the survey was to update existing survey forms, correct inaccurate geospatial data, assess resources in the district for their contributing or non-contributing status, and determine if the adjacent 45 resources warrant inclusion in the district. The survey process involved initial data acquisition, a public information meeting, field survey, completion of state inventory forms, research, and reporting. Deliverables include an estimated 167 state inventory forms and a survey report with recommendations for NRHP eligibility and boundary changes, as necessary.		

Project Example 3		
Client: Landmark Companies	Dates: 2022-2023	Location: City of Grand Prairie, Dallas County, Texas
Cost: \$32,350.00	Contact: Eric Strickland, 21500 Biscayne Boulevard, Suite 402, Aventura, Florida 33180, estrickland@landmarkcompanies.us	



Project Name: Cultural Resources Survey for the Jefferson Street Warehouse Distribution Facility Project (SWF-2022-00406), City of Grand Prairie, Dallas County, Texas

Project Staff: Kevin Stone (Cultural Resources Program Director, Cultural Resources Department Quality Control Officer); Anne Gibson (Principal Investigator); Thomas Chapman (GIS Analyst II, GIS Mapping)

Project Description: Due to the potential impacts to waters of the United States associated with a 20.6-ac parcel which required a Nationwide Permit (NWP) 39 Pre-Construction Notification (PCN) to the USACE-SWF in accordance with the Clean Water Act (CWA) Section 404, the project was completed in compliance with NHPA Section 106. The project identified and documented cultural resources which may be adversely affected by the proposed development and included evaluations for NRHP eligibility. Sixteen historic-age above-ground resources were identified within the 600-ft visual or indirect area of potential effect (APE). Fifteen of the resources were recommended not eligible for inclusion in the NRHP while one resource, an industrial maintenance hangar associated with Hensley Field and Dallas Naval Air Station, was recommended eligible for inclusion in the NRHP under Criterion A and C. It was further determined that there would be no adverse impacts of the proposed undertaking.

PROPOSED APPROACH AND SCHEDULE

Project Background and Understanding

The City of Harrisonville has requested proposals for Phase II of a four-phase effort to re-survey its historic resources, building upon the 1995 “Harrisonville Phase II Residential Buildings” survey. This reconnaissance-level architectural survey will update the City’s inventory of historic properties in a 159-acre area primarily composed of residential resources, totaling an estimated 330 properties. The goal is to assess current historic conditions, document changes over time, and identify resources that may be individually eligible for the National Register of Historic Places (NRHP) or which contribute to a potential historic district. The project is being funded through the Historic Preservation Fund (HPF) and must comply with federal, state, and Missouri SHPO standards. The project scope includes coordination with the HPF Grant Manager and the City of Harrisonville to ensure that milestones and reporting requirements are met on time. The survey area is described within the RFP and includes several properties that have previously been surveyed according to the RFP.

Some of these resources may not be eligible for NRHP inclusion, individually or as a contributing resource of a potential district, due to their construction dates. IES understands the survey will include an estimated 330 MO Inventory Form recordings. All forms and the supporting survey report will conform to the MO SHPO guidelines and standards, including the SHPO’s “Standards for Professional Architectural and Historic Surveys” and “Instructions for Completing the Architectural/Historic Inventory Form”. Additionally, the survey and all deliverables will comply with the National Park Service’s (NPS) standards, including NPS Preservation Briefs. The first five MO Inventory Forms completed by IES will be submitted to the City of Harrisonville and/or MO SHPO for review before the remaining MO Inventory Forms are completed. Photographs and site maps will support each form. The final estimated 330 MO Inventory Forms and survey report will be submitted to the City of Harrisonville and/or MO SHPO for review and approval.

IES further understands that the project deadline is August 31, 2026. Additionally, the project will be completed by IES staff members who meet or exceed the SOI Qualifications Standards for Architectural Historians as codified in 36 CFR Part 61. All work will be completed in compliance with the NHPA and the Missouri SHPO, NPS, and SOI Standards. The appropriate project deliverables will conform to the MO SHPO requirements and guidelines including but not limited to the Secretary of the Interior’s *Standards and Guidelines for Identification and Evaluation*, the Missouri “Standards for Professional Architectural and Historic Surveys” and “Instructions for Completing the Architectural/Historic Inventory Form,” and the NPS standards and guidelines.

Project Approach

Above-ground architectural/cultural resource surveys are conducted for several reasons. Surveys provide valuable information on specific resources, building types, and building trends; they are also useful planning tools for local, state, and federal agencies and governments. Furthermore, surveys identify resources and districts that may be eligible for inclusion in the NRHP and help provide context for future NRHP evaluations. Typical above-ground surveys include various built resources such as buildings, structures, bridges, cemeteries, and districts. The proposed project will focus on urban architectural resources in the City of Harrisonville.

Our overall project management approach begins with open and approachable lines of communication that prioritize upfront and routine communication. After the project award, IES will schedule a virtual KOM between the City of Harrisonville, MO SHPO representatives, and key personnel as deemed appropriate. Materials pertinent to the KOM will be provided to participants before



the meeting, and minutes will be recorded and disseminated following the KOM. Utilizing the information collected during the KOM, the approach presented within our proposal response will be amended, as necessary, to create a final work schedule and project approach.

The project deliverables will be completed following the Missouri “Standards for Professional Architectural and Historic Surveys,” and terminology and style assignments will be completed utilizing the information found in *A Field Guide to American Houses* (Virginia Savage McAlester, 2013), and other approved resources.

Research Design

Before fieldwork, IES will provide the City, HPF Grant Manager, and MO SHPO with a drafted Research Design for approval before any further work. The research design, unless otherwise agreed upon, will describe the project’s scope of work, rationale for the survey boundaries, proposed methodology, and expected results. The Research Design will meet the MO SHPO’s “Standards for Professional and Historic Surveys” and will be submitted as a Word document, unless otherwise agreed upon.

Public Meetings

IES understands that the proposed project will include two public outreach meetings held by the City of Harrisonville. Both meetings will aim to inform property owners within the survey area of the project’s goals and scope. The first meeting will be held at the beginning of the project and will provide information to the public about the project and its goals. The second meeting will be held towards the end of the project and will provide the public with information on the project’s outcomes and recommendations. IES will not attend the public meetings unless agreed upon; should IES attend the meetings, attendance will be virtual. Upon request, IES will assist the City. Should the City request information from IES regarding the project, IES will provide written information and photographs, and graphics as deemed appropriate to assist in the public outreach meetings.

Background Research

Following the KOM, IES Cultural Resource staff will begin pre-fieldwork tasks, including background research. IES spends considerable effort on project planning and development before any field efforts are undertaken. We do this because we want to understand the overall project components and available historical information before field efforts to plan and execute the project efficiently. This upfront planning reduces the potential for unforeseen conditions or obstacles in the field.

IES will review the existing NRHP and MO SHPO records for the City of Harrisonville within the project boundary. During background research, additional sources may be examined. This may include, but is not limited to, state and local repositories, historical maps, plats, and aerial photography. Background research will inform the survey report by assisting in determining areas and periods of significance and development history. Previous survey data and recorded resources identified by the NRHP and MO SHPO databases will be used to identify previously recorded cultural resources in the project boundary as defined in the RFP.

The project seeks to identify historic age resources in the district. Historic age resources are those that meet the NRHP age requirement of at least 50 years. The proposed project will be completed in 2025 and 2026, therefore, historic age resources will be constructed in or before 1976. Information obtained from historic resources and previous recordings will be combined with property records and historic maps, and aerial imagery to identify unrecorded resources that were constructed in or before the survey cutoff date of 1976. Field verification will determine if the extant resource is of historic age.

Historic District Survey

IES understands that portions of the proposed survey area may have been previously recorded. The reconnaissance-level survey will include an estimated 330 resources within the boundary illustrated in the RFP. IES will work with the City of Harrisonville and/or MO SHPO to prioritize which areas of the Phase II survey area will be surveyed, if necessary. An initial windshield survey will be conducted by surveyors to familiarize them with Harrisonville and the survey area. Surveyors will drive through the survey area and identify additional areas of interest as appropriate. Working in pairs, surveyors will move systematically through the district, walking each block to ensure all resources are surveyed and no work is duplicated. The survey will be conducted from the public rights-of-way (ROW) unless otherwise agreed upon.

Resource Documentation

The proposed survey will consist of a pedestrian-based field methodology conducted in compliance with all applicable Missouri regulations and federal standards and guidelines. All resources will be documented and evaluated from the public ROW. The survey approach will include a systematic collection of resource information, both photographically and with notes necessary for MO Inventory Form completion. Surveyors will use digital tools like ArcGIS’s Field Maps to minimize redundancies and prevent data loss. The ArcGIS Field Map application will be used on smartphones or tablets that meet or exceed the requirements for photographic documentation as outlined by the MO SHPO.



IES has efficiently integrated numerous state and agency resource forms and data standards into our digital data collection parameters and will replicate those processes for the MO Inventory Form upon award. Predetermined collection parameters aligned with the MO Inventory Form will be selected before the survey to ensure that all necessary survey data will be digitally transferred and correlated with geospatial data. All observations, attributes, and photographs will be stored instantaneously on individual devices. Recording the data in this manner will safeguard the data with minimal loss and error. When applicable, collection attributes will be pre-populated with data choices correlated to the MO Inventory Form, allowing surveys to progress more rapidly than preceding physical paper methods. Specific metadata will be recorded within the GIS attributes, with many automatically calculated when a GPS point is marked within the application. These automation processes streamline deliverable forms and reports, allowing IES to dedicate more time to data analysis.

IES proposes the above-described pedestrian-based survey methodology using advanced technology to survey an estimated 330 resources in the City during the fall of 2025. The proposed approach will allow qualified architectural historians to photograph resources and enter specific information required on the MO Inventory Form while in the field. The forms will be finalized from the office, utilizing the information entered and geospatial data recorded in ArcGIS Field Map. This approach will minimize the time spent mobilizing in the field, thereby reducing project expenses.

Missouri Architectural/Historic Inventory Forms (MO Inventory Form)

Photographs and information gathered during the pedestrian survey will be used to complete an MO Inventory Form for each resource. SOI-qualified architectural historians will complete forms according to the guidelines provided by the MO SHPO in the “Standards for Professional Architectural and Historic Surveys” and “Instructions for Completing the Architectural/Historic Inventory Form,” and in accordance with the *Secretary of the Interior’s Standards and Guidelines for Identification and Evaluation*. The MO Inventory Form will accompany at least one photograph per resource and a resource location map. Survey maps will be included in the survey report. An estimated 330 resources will be recorded on MO Inventory Forms during the survey.

After surveyors complete the first five MO Inventory Forms, IES will submit the sample forms to the City and/or MO SHPO to review and provide comments. After comments have been provided, surveyors will complete an estimated 325 additional MO Inventory Forms incorporating the City of Harrisonville and/or MO SHPO comments, as necessary.

Survey Report

A survey report will be provided in a drafted format that meets the requirements of the MO SHPO’s “Standards for Professional Architectural and Historic Surveys” and applicable federal guidelines for architectural/cultural resource survey reports including the National Register White Paper by Barbara Wyatt titled “The Components of a Historic Context” and other applicable National Register Bulletins. Unless otherwise agreed upon, the draft report will describe the scope and scale of the survey, a project methodology, a historic context to assist in the evaluation of resources under the NRHP criteria, a property analysis for the types of resources surveyed, rationale for evaluations and recommendations for future surveys, NRHP listings (both individual and districts), and updates to the current NRHP listings. Additionally, the survey report will describe changes to the survey area which have occurred to the survey area since the 1995 survey. If individual resources require additional research to determine NRHP eligibility, those resources will be identified in the report. Recommendations will be made for individual resources on individual MO Inventory Forms, and summarized in the final report, with references to aspects of integrity and relevant evaluation criteria as per 36 CFR 800. If recommendations are made for potential NRHP eligible districts, or alterations to existing NRHP listed or eligible districts are recommended, the recommendation will identify potential areas/changes in district boundaries, and levels and periods of significance. Additionally, these recommendations will provide an explanation supporting the eligibility recommendation.

To develop the historic context, SOI-qualified architectural historians will conduct additional research. Research may include, but is not limited to, local and state repositories, MO SHPO records, university and college libraries, local historical societies, the National Archives, and similar online databases and repositories. Existing reports and inventory records identified in the survey boundary will also inform the historic context and may help establish areas of significance or themes due to the proximity of existing survey reports and MO Inventory records. The City and/or MO SHPO will have a review period for the submitted draft materials unless otherwise agreed upon. The drafted report will be provided to the City and/or MO SHPO digitally in a Word format, unless otherwise agreed upon.

Resource Evaluation

The regulatory criteria for evaluating resources for inclusion in the NRHP are codified under the authority of the NHPA as amended (36 CFR 60.4 [a–d]). Each resource will be assessed for individual NRHP eligibility and will be evaluated for inclusion in potential historic districts unless otherwise agreed upon. Recommendations will identify potential areas and periods of significance for individually eligible resources. Recommendations will be included on individual MO Inventory Forms and summarized in the report



findings. Any resources identified as requiring more research before an NRHP recommendation will be highlighted in the report and will include additional photographs.

Final Report

Following the City of Harrisonville and/or MO SHPO review of the draft report, all comments will be addressed in a final report. The final report will be provided to the City and the MO SHPO digitally in Microsoft Word format and in a physical format unless otherwise agreed upon.

Boundary Map

Separate from the survey report, a large-scale boundary map of the survey area will be provided. The map will have a scale of at least 1" = 200' and will include the location of primary and outbuildings as well as the number address of each resource. The map will further illustrate the boundaries of any potential NRHP eligible districts or proposed changes to any existing districts. The boundary map will be provided to the City and/or MO SHPO digitally in a format to be determined but which may include a PDF, KMZ/KML file, or Shapefile.

Quality Assurance/Quality Control

The IES Quality Assurance/Quality Control (QA/QC) objectives ensure that all information and data are technically sound, statistically valid, and properly documented. Our staff provides continual QA/QC across all project phases through ongoing data management, technical reviews, and project management, as products are created and milestones are met. As such, the IES QA/QC objectives start with accurate data collection and data review. Data acquisition will integrate ArcGIS Field Maps for digital data field recording, editing, and reporting.

During the survey, digital data loss will be mitigated by frequent synchronization and data transfer to cloud-based storage with local backups on individual field devices. Digital tools will allow the field personnel, GIS staff, and project management to maintain clear and up-to-date project communication and reliability regardless of physical location. Using digital data collection, IES allocates the excessive time normally spent on post-processing field data to conduct more in-depth data analysis and reporting.

After field data collection, results will be verified to ensure that locational information and field documentation meet MO SHPO requirements. The QA/QC during and post-fieldwork collection will be achieved through technical reviews provided by SOI-qualified architectural historians with the technical expertise to identify deficiencies in logic, methods, or processes at each project stage. Once the field results have been verified, the reporting process for the project deliverables will commence. All field crew members have a full working knowledge of the equipment used so that each team member can efficiently utilize the equipment to its best technological ability.

IES has a rigorous internal QA/QC process for technical reporting, which includes multiple levels of technical review. The drafted report will be reviewed by the Cultural Resources Department Quality Control Officer before it is submitted to the City and/or MO SHPO.

How the Proposed Approach Addresses Project Requirements

The approach proposed herein will allow IES's cultural resource experts to provide the City of Harrisonville with thorough documentation of an estimated 330 resources in the survey area as identified in the RFP. IES employs experienced SOI-qualified architectural historians who will adhere to all applicable federal and state standards and guidelines to thoroughly and efficiently meet the project goals. The systematic field methodology for resource collection will ensure the MO SHPO survey and report requirements, as defined by the MO SHPO, are met using advanced technology. IES's proposed approach will allow for expedited and accurate fieldwork. Providing the City and/or MO SHPO with sample MO Inventory Forms and a comment period will ensure that final deliverables meet the requirements and expectations of the City and MO SHPO. Similarly, the draft survey report will be provided to the City and/or MO SHPO before the final report submission to allow for comments and alterations to the report to meet the goals and expectations of all interested parties.

Proposed Schedule

IES developed the following timeline assuming the project award occurs on or before May 27, 2025, and with an understanding that the project completion date is August 31, 2026. After the KOM, the City and/or MO SHPO will receive a drafted Research Design before significant background research or fieldwork is conducted. The following schedule includes the proposed submission of deliverables, and dates are provided as estimates, excluding those described on page 23 of 44 of the RFP (Milestone/Payment Schedule). The proposed schedule includes submission of five sample MO Inventory Forms, allowing for a review period for the City and/or MO SHPO. Additionally, a drafted report will be provided to the City and MO SHPO to allow for comments prior to finalizing the survey report.

**Task**

Virtual Kick-off Meeting
 Meeting with HPF Grant Manager (if necessary)
 Draft Research Design
 Final Research Design
 Background Research
 GIS Data Acquisition and Fieldwork Setup
 Fieldwork
 Sample MO Inventory Forms
 Draft MO Inventory Forms
 Draft Survey Report
 Final MO Inventory Forms
 Final Report

Date

June 2025
 June 2025
 June 15, 2025
 September 2, 2025
 September-October 2025
 September-October 2025
 October 2025
 October or November 2025
 December 12, 2025
 February 2026
 June 5, 2026
 August 2, 2026

PRICE SUBMITTAL

IES understands that the proposed survey project is funded through the U.S. Department of the Interior's Historic Preservation Fund (HPF), as administered by the Missouri Department of Natural Resources, State Historic Preservation Office (SHPO). This project will be completed per the requirements outlined in the HPF grant agreement, including milestone-based deliverables and reporting. While the final project budget is subject to confirmation, IES has developed the following cost estimate based on an anticipated total project budget of **\$43,010**. The budget included in this proposal was generated based on information relating to the Phase I survey project. The Phase I survey was a reconnaissance-level survey of approximately 140 resources that had a grant award amount and budget of \$18,000 per public information. This estimate includes all staffing, materials, travel, mapping, and documentation necessary to complete the reconnaissance-level survey of approximately 330 resources and to meet all submission requirements established by the City of Harrisonville and MO SHPO.Eric

	Project Management	Research	Research Design	Public Outreach	Travel	Fieldwork	Sample MO Inventory Forms	Draft Survey Report	Inventory Forms	Final Survey Report	Hour Totals	Rate	Unit	Cost
Director	1										1	\$ 120.00	hr	\$ 120.00
Senior Architectural	4	40	16	8	16	40	8	80	40	16	268	\$ 85.00	hr	\$ 22,780.00
Architectural		40	16	8	12	40	12	80	40	24	272	\$ 62.00	hr	\$ 16,864.00
GIS Technician		1					1	2	2	1	7	\$ 61.00	hr	\$ 427.00
Total	5	81									548			\$ 40,191.00

Other Direct Costs	Total	Rate	Unit	Cost
Rental	4	\$50.00	day	\$ 200.00
Copies, 8.5x11, color	600	\$ 0.10	ea.	\$ 60.00
USPS Shipping	2	\$ 4.50	ea.	\$ 9.00
Lodging	10	\$100	day	\$ 1,000.00
Per Diem	10	\$55.00	day	\$ 550.00
Flights	2	\$500.00	ea.	\$ 1,000.00
G&A Multiplier				0.06
General & TOTAL				\$ 2,819.00

Grand Total **\$ 43,010.00**

The proposed budget is for the reconnaissance-level Survey of the City of Harrisonville, which will include approximately 330 resources. Should additional funds become available, and the City of Harrisonville determines additional resources will be included in the reconnaissance-level survey, IES will provide an updated cost estimate and project schedule. Additionally, the proposed budget is negotiable, and IES will coordinate with the City to establish the final approved budget.

**CITY OF HARRISONVILLE
CONTRACTUAL AGREEMENT**

Attachment 2

Any award made as a result of this Request for Proposal will be subject to the following and shall comply substantially with the Contractual Agreement. By submitting a proposal, the Offeror agrees to accept and be bound by the following terms and requirements in any resulting contract:

THIS AGREEMENT, made by and between the City of HARRISONVILLE, Missouri (hereinafter called CITY) and Integrated Environmental Solutions, LLC, a private Corporation (hereinafter called CONTRACTOR).

WITNESSETH:

WHEREAS, CITY requires goods and/or services for a reconnassiance-level architectural survey of approximately 159-acres comprised of the area identified as Phase II in Attachment A, Exhibit 2 and,

WHEREAS, CONTRACTOR is prepared to provide said professional services and/or goods and shall give consultation and advice to CITY during the performance of said services or delivery of said goods;

NOW THEREFORE, CITY and CONTRACTOR in consideration of the mutual covenants contained in this AGREEMENT, agree as follows:

ARTICLE 1 – EFFECTIVE DATE

The effective date of this AGREEMENT shall be _____.

ARTICLE 2 – SERVICES TO BE PERFORMED AND / OR GOODS TO BE DELIVERED BY CONTRACTOR

CONTRACTOR shall perform the services and/or deliver the goods set forth in the Scope of Goods and/or Services.

ARTICLE 3 – PRECEDENCE OF DOCUMENTS

The CITY'S Request for Proposal and the CONTRACTOR'S Proposal are attached and incorporated by reference into this AGREEMENT. In the event of inconsistency or conflict between or among the provisions of this AGREEMENT and the provisions of the exhibits or attachments to this AGREEMENT, the provisions of this AGREEMENT shall take precedence over the exhibits and attachments, the exhibits shall take precedence over the attachments and the CITY'S Request for Proposal shall take precedence over the CONTRACTOR'S Proposal.

This Contract shall be executed in quintuplicate, with distribution as specified in the Regulations of the Contract. The CITY will provide five (5) unexecuted original contract documents for the contractor to sign, to include the certicitate of insurance, performance and payment bonds, etc. and mail to the ATTN: DIRECTOR OF COMMUNITY DEVELOPMENT DEPARTMENT, CITY OF HARRISONVILLE, 300 E. PEARL STREET, HARRISONVILLE, MO, 64701

ARTICLE 4 – PERIOD OF SERVICE

The Scope of Goods and/or Services to be performed by the CONTRACTOR shall be completed within _____.

ARTICLE 5 – COMPENSATION

For services performed and/or goods delivered, the CITY shall pay the CONTRACTOR; an amount not to exceed _____.

The CITY is exempt from State of Missouri sales and use taxes on purchases made directly for the CITY. CONTRACTOR shall not include any sales or use taxes on transactions between the CONTRACTOR and CITY.

Monthly invoices shall be submitted by the CONTRACTOR to the CITY for payment covering services performed and/or goods delivered and expenses incurred during the preceding month. Invoices shall indicate the hours expended for each person on the project, the total labor billing, and a summary of other expenses and charges along with supporting documentation. The CITY'S payment terms are net thirty (30) days.

ARTICLE 6 – BOND

The CONTRACTOR shall furnish a surety bond in the amount of one hundred percent (100%) of the AGREEMENT. The surety bond shall be security for the faithful performance of this AGREEMENT and for the payment of all persons performing labor and furnishing materials in connection with the AGREEMENT.

The bond shall be from a surety company authorized to do business in the State of Missouri and in a form acceptable to the CITY.

ARTICLE 7 – PERMITS AND LICENSES

The CONTRACTOR shall procure all necessary local construction permits and licenses and a City of HARRISONVILLE Occupation License.

CONTRACTOR will abide by all applicable laws, regulations, and ordinances of all federal, state, and local governments in which work under this AGREEMENT is performed, and will require the same of all subcontractors.

The CONTRACTOR must furnish and maintain certification of authority to conduct business in the State of Missouri.

ARTICLE 8 – OWNERSHIP OF DOCUMENTS AND INTELLECTUAL PROPERTY

Except as otherwise provided herein, documents, drawings, and specifications prepared by CONTRACTOR as part of the services shall become the property of CITY.

ARTICLE 9 – CHANGES, DELETIONS, OR ADDITIONS TO AGREEMENT

Either party may request changes within the general scope of this AGREEMENT. If a requested change causes an increase or decrease in the cost or time required to perform this AGREEMENT, CITY and CONTRACTOR will agree to an equitable adjustment of the AGREEMENT price, period of service, or both, and will reflect such adjustment in a change order.

ARTICLE 10 – STANDARD OF CARE

CONTRACTOR shall exercise the same degree of care, skill, and diligence in the performance of the services and/or delivery of goods as is ordinarily possessed and exercised by a city professional under similar circumstances.

ARTICLE 11 – LIABILITY AND INDEMNIFICATION

Having considered the potential liabilities that may exist during the performance of this AGREEMENT and the CONTRACTOR'S fee, and in consideration of the mutual covenants contained in the AGREEMENT, CITY and CONTRACTOR agree to allocate and limit such liabilities in accordance with this Article.

The CONTRACTOR agrees to indemnify and hold harmless the CITY, its agents, officials and employees and to assume all risk, responsibility for death of or injury to, any persons and for loss, damage or injury to any property (together with all expenses, including attorney fees, in defense or prosecution of any action involving any such death, injury or damage), arising from, growing out of, or in any manner or degree directly or indirectly related to the performance of this work, including patent and copyright infringements.

CONTRACTOR shall indemnify CITY against legal liability for damages arising out of claims by CONTRACTOR'S employees.

ARTICLE 12 – INSURANCE

During the performance of the Services and/or delivery of Goods under this AGREEMENT, CONTRACTOR shall maintain the following insurance:

- (1) Workers' Compensation Insurance in accordance with statutory requirements and Employer's Liability Insurance, with a minimum limit of \$500,000 for each occurrence.
- (2) Professional Liability Insurance, with a minimum limit of \$1,000,000 annual aggregate, when applicable.
- (3) General Liability Insurance, with minimum bodily injury limits of \$1,000,000 for each occurrence and \$2,000,000 aggregate, and with minimum property damage limits of \$1,000,000 for each occurrence and \$1,000,000 aggregate.
- (4) Automobile Liability Insurance, with minimum bodily injury limits of \$1,000,000 for each person and \$2,000,000 for each accident, and with property damage minimum limits of \$1,000,000 for each accident.

CONTRACTOR shall furnish CITY certificates of insurance, which shall include a provision that such insurance shall not be canceled without at least thirty days' written notice to CITY. All subcontractors shall be required to include CITY and CONTRACTOR as additional insureds on their General Liability Professional Liability (where applicable) and Automobile Liability insurance policies, and shall be required to indemnify CITY and CONTRACTOR to the same extent.

ARTICLE 13 – SHIPPING, TITLE AND RISK OF LOSS

All sales and deliveries are F.O.B. CITY.

ARTICLE 14 – DELAY IN PERFORMANCE

Neither CITY nor CONTRACTOR shall be considered in default of this AGREEMENT for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this AGREEMENT, such circumstances include, but are not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics; war, riots, epidemic, and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage; judicial restrains; and inability to procure permits, licenses, or authorizations from any local, state, or federal agency for any of the supplies, materials, accesses, or services required to be provided by either CITY or CONTRACTOR under this AGREEMENT. Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this AGREEMENT.

ARTICLE 15 – LIQUIDATED DAMAGES

The CITY and CONTRACTOR hereby agree that the delivery of supplies, services, goods, materials, training and/or equipment of the character and quality required in this AGREEMENT is the essence of this AGREEMENT and if the supplies, services, goods, materials, training and/or equipment specified herein or any part thereof are not delivered by the time specified and are not of the character and quality contained in the said specifications, or otherwise not fit for the particular purposes required by the CITY as provided in this AGREEMENT, there will be deducted, not as a penalty but as liquidated damages,

_____ (\$_____) per day for each and every day of delay beyond the final completion date (excluding any excusable delays in performance or mutually agreed extensions).

ARTICLE 16 – TERMINATION

CITY may terminate or suspend performance of this Agreement for CITY'S convenience upon sixty (60) days' written notice to CONTRACTOR. CONTRACTOR shall terminate or suspend performance of the services on a schedule acceptable to CITY. If termination or suspension is for CITY'S convenience, CITY shall pay CONTRACTOR for all the services performed and/or goods delivered until the date of the termination by the CITY or suspension expenses as determined and agreed to by the parties. Upon restart, and equitable adjustment shall be made to CONTRACTOR'S compensation.

This AGREEMENT may be terminated by either party upon written notice in the event of substantial failure by the other party to perform in accordance with the terms of this Agreement. The non-performing party shall have fifteen (15) calendar days from the date of the termination notice to cure or to submit a plan for cure acceptable to the other party.

In the event that funding for the AGREEMENT is discontinued, City shall have the right to terminate this AGREEMENT immediately upon written notice to Contractor.

ARTICLE 17 – WAIVER

A waiver by either CITY or CONTRACTOR of any breach of this AGREEMENT shall be in writing. Such a waiver shall not affect the waiving party's rights with respect to any other or further breach.

ARTICLE 18 – SEVERABILITY

The invalidity, illegality, or unenforceability of any provision of this AGREEMENT or the occurrence of any event rendering any portion or provision of this AGREEMENT void shall in no way affect the validity or enforceability of any other portion or provision of this AGREEMENT. Any void provision shall be deemed severed from this AGREEMENT, and the balance of this AGREEMENT shall be construed and enforced as if this AGREEMENT did not contain the particular portion or provision held to be void. The parties further agree to amend this AGREEMENT to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision. The provisions of this Article shall not prevent this entire AGREEMENT from being void should a provision which is of the essence of this AGREEMENT be determined void.

ARTICLE 19 – SUCCESSORS AND ASSIGNS

CITY and CONTRACTOR each binds itself and its directors, officers, partners, successors, executors, administrators, assigns, and legal representatives to the other party to the AGREEMENT and to the directors, officers, partners, successors, executors, administrators, assigns, and legal representatives of such other party in respect to all provisions of this AGREEMENT.

ARTICLE 20 – ASSIGNMENT

Neither CITY nor CONTRACTOR shall assign any rights or duties under this AGREEMENT without the prior written consent of the other party. Unless otherwise stated in the written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this AGREEMENT.

ARTICLE 21 – THIRD PARTY RIGHTS

Nothing in this AGREEMENT shall be construed to give any rights or benefits to anyone other than CITY and CONTRACTOR.

ARTICLE 22 – INDEPENDENT CONTRACTORS

Each party shall perform its activities and duties hereunder only as an independent contractor. The parties and their personnel shall not be considered to be employees or agents of the other party. Nothing in this AGREEMENT shall be interpreted as granting either party the right or authority to make commitments of any kind for the other. This AGREEMENT shall not constitute, create, or in any way be interpreted as a joint venture, partnership or formal business organization of any kind.

ARTICLE 23 – AUDIT

CONTRACTOR agrees that the CITY, or a duly authorized representative, shall, until the expiration of three (3) years after final payment under this AGREEMENT have access to and the right to examine and copy any pertinent books, documents, papers and records of the CONTRACTOR involving transactions related to this AGREEMENT.

ARTICLE 24 – RENEWAL OPTIONS

If specified in the original bid document, the CITY may exercise its option to renew the contract/agreement. Each renewal period shall be for the length of the original contract. The CITY will provide the CONTRACTOR with a written renewal notice sixty (60) days prior to the expiration date of the AGREEMENT period. Pricing shall be in accordance with the fees submitted on the original bid/proposal. All terms and conditions shall remain in effect during the subsequent renewal periods.

ARTICLE 25 – MODIFICATIONS/AMENDMENTS

The CITY may at any time, by written modification or amendment, without notice to any surety, make changes or additions, within the general scope of this AGREEMENT in or to drawings, designs, specifications, instructions for work, methods of shipment or packing or place of delivery. If any such change causes an increase or decrease in the cost of or in the time required for performance of this AGREEMENT or purchase order, the CONTRACTOR shall notify the City Administrator in writing immediately and an appropriate equitable adjustment will be made in the price or time of performance, or both, by written modification of the contract. Any claim by the CONTRACTOR for such adjustment must be asserted within thirty (30) days or such other period as may be agreed upon in writing by the parties after the CONTRACTOR'S receipt of notice of the modification. Nothing herein contained shall excuse the CONTRACTOR from proceeding with the AGREEMENT as changed.

ARTICLE 26 – EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this AGREEMENT, the CONTRACTOR agrees as follows:

The CONTRACTOR will not discriminate against any employee or applicant for employment because of race, age, color, religion, sex, national origin or any other legally protected category. The CONTRACTOR will take affirmative action to ensure that applicants are employed, and that employees are treated fairly during employment, without regard to their race, age, color, religion, sex, or national origin. Such action shall include, but not to be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of

pay or other forms of compensation; and selection for training including apprenticeship. The CONTRACTOR agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

The CONTRACTOR will, in all solicitations or advertisements for employees placed by or on behalf of the CONTRACTOR, state that all qualified applicants will receive consideration for employment without regard to race, age, color, religion, sex, or national origin.

The CONTRACTOR will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding a notice to be provided by the Contract Compliance Officer advising the said labor union or workers' representatives of the CONTRACTOR'S commitment under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The CONTRACTOR will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

The CONTRACTOR will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the Department and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

In the event of the CONTRACTOR'S noncompliance with the non-discrimination clauses of this AGREEMENT with any of the said rules, regulations, or orders, this AGREEMENT may be canceled, terminated, or suspended in whole or in part, and the CONTRACTOR may be declared ineligible for any further government agreement, contracts, or purchase orders or federally assisted agreements and/or contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, or by rules, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

The CONTRACTOR will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor.

ARTICLE 27 – GOVERNING LAW

This AGREEMENT shall be governed by the laws of the State of Missouri.

ARTICLE 28 – COMMUNICATIONS

Any communication required by this AGREEMENT shall be made in writing to the address specified below:

CONTRACTOR:

Integrated Environmental Solutions, LLC, 301 W. Eldorado Parkway, Ste. 101, McKinney, TX 75069
FIRM NAME AND ADDRESS

CITY:

Christina Stanton, AICP, Community Development Director, 300 E. Pearl Street, Harrisonville MO
CONTACT PERSON AND ADDRESS

Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of CONTRACTOR and CITY.

ARTICLE 29 – SEPARATE AGREEMENTS

CITY and CONTRACTOR each reserve the right to, from time to time, enter into other agreements or contracts for specific projects. If such agreements or contracts are separately approved in writing by the parties, the terms and conditions of those agreements or contracts shall prevail for the specific projects set forth therein.

ARTICLE 30 – ENTIRE AGREEMENT

This AGREEMENT represents the entire agreement between the CITY and CONTRACTOR. All previous or contemporaneous agreements, representations, promises and conditions relating the CONTRACTOR'S services and/or goods described herein are superseded.

ARTICLE 31 – SURVIVAL OF TERMS

The following provisions shall survive the expiration or termination of this AGREEMENT for any reason: if any payment obligations exist, Article 5 – Compensation; Article 7 – Permits and Licenses; Article 11 – Liability and Indemnification; Article 17 – Waiver; Article 18 – Severability; Article 20 – Assignment; Article 22 – Independent Contractors; Article 27 – Governing Law; Article 30 – Entire Agreement; and this Article 31 – Survival of Terms.

IN WITNESS WHEREOF, CITY and CONTRACTOR, by and through their authorized officers, have made and executed this Agreement:

CITY OF HARRISONVILLE, MO:

CONTRACTOR:

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

**BID FORM - PAGE #2 RFP #2025-608-01_ ARCHITECTURAL SURVEY,
PHASE II. FOR THE CITY OF HARRISONVILLE**

Please list below three references where you are/have performed similar work for a governmental agency to what is being requested within this RFP and within the past 36 months:

City of Topeka, Kansas	Brenda Younger	(785) 368-3749
Name of Organization	Contact	Telephone Number

City of Oklahoma City	Kathryn Friddle	(405) 297- 3084
Name of Organization	Contact	Telephone Number

Landmark Companies	Eric Strickland	(954) 455 - 0336
Name of Organization	Contact	Telephone Number

Certification:

WOSB, WBE, SBE, DBE

Name of Firm Bidding on RFP # 2025-608-01

301 W. Eldorado Parkway, Ste. 101

Address

Mckinney, Texas 75069

City/State/Zip

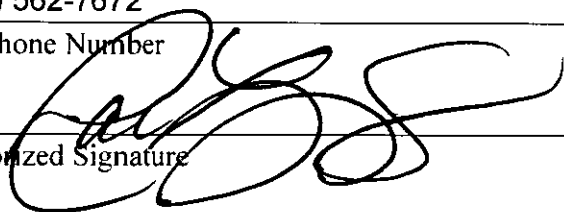
(972) 562-7672

Telephone Number

rschneider@intenvsol.com

E-mail Address

Authorized Signature



Please remember to include all documentation and samples.

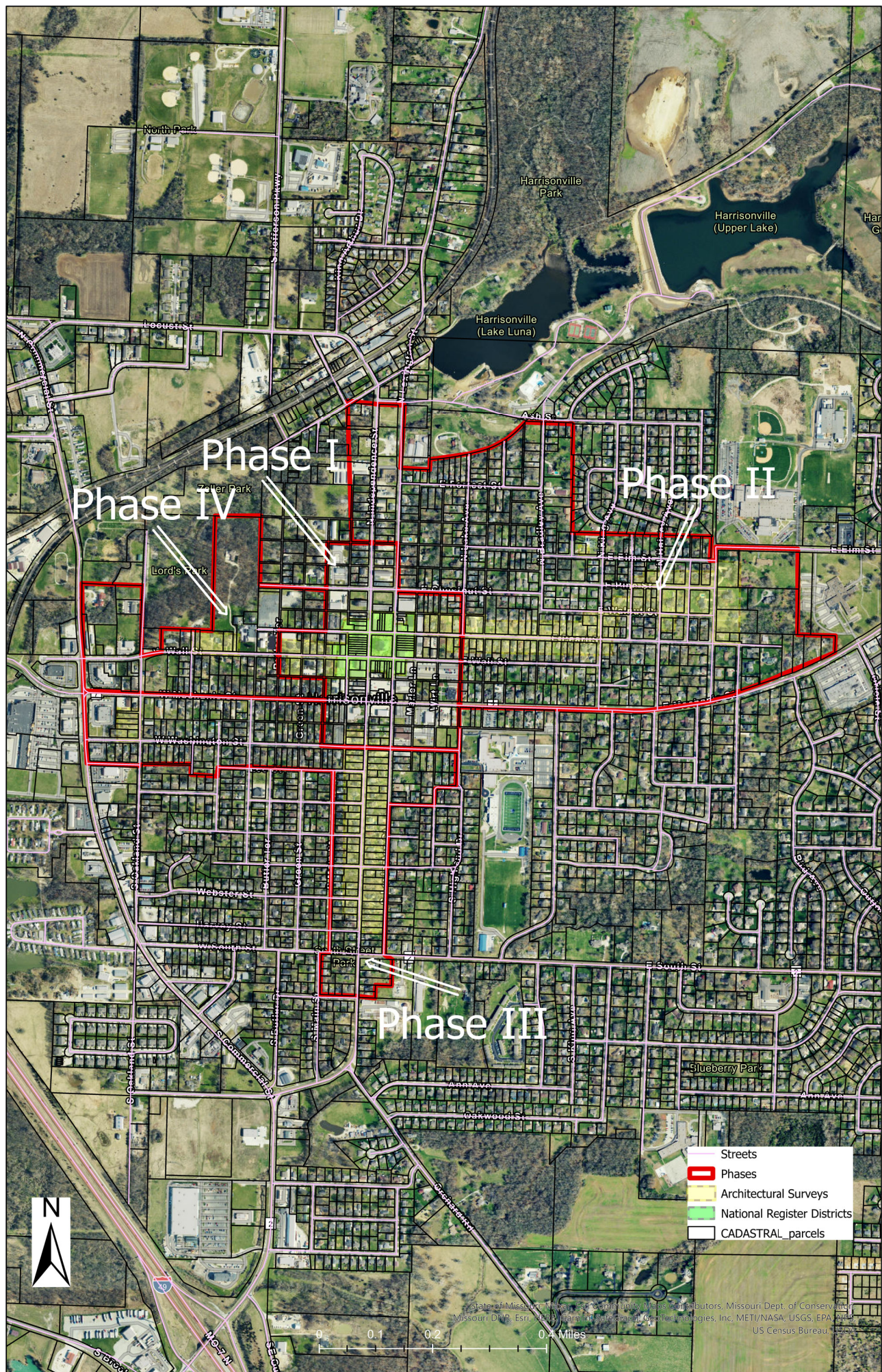
**EXCEPTIONS FORM - PAGE #1 RFP #2025-608-01, ARCHITECTURAL
SURVEY, PHASE II, FOR THE CITY OF HARRISONVILLE**

Proposals must include all exceptions to the specifications, terms or conditions contained in this RFP.
If the vendor is submitting the proposal without exceptions, please state so below.

_____ *RJA* By Initialing, the Vendor acknowledges that they take NO exceptions to the
specifications, terms or conditions found in this RFP

Paragraph #, Page #, Item #	Exceptions to Specifications, terms or conditions	Proposed Alternative

Note: use additional pages if necessary.



Council Bill 2025-xxx

Resolution 2025-xxx

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO A CONTRACTUAL AGREEMENT WITH INTEGRATED ENVIRONMENTAL SOLUTIONS, LLC, FOR A RECONNAISSANCE-LEVEL ARCHITECTURAL SURVEY OF APPROXIMATELY 159-ACRES COMPRISED OF THE AREA IDENTIFIED AS PHASE II FOR THE CITY OF HARRISONVILLE, MISSOURI.

WHEREAS, the Board of Aldermen did approve a Resolution, #2022-42, on October 3, 2022, to support the intent to seek funding through the Missouri State Historic Preservation Office's Historic Preservation Fund Grant Program and authorize the Mayor or City Administrator to pursue activities in an attempt to secure funding; and

WHEREAS, Phase I, an intensive-level survey comprised of approximately 54-acres around the downtown Square area, was recently completed; and

WHEREAS, the Grant Agreement for a Reconnaissance-Level Architectural Survey of approximately 159-acres comprised of the area identified as Phase II, was signed by the City on December 9, 2024, and the Missouri Department of Natural Resources on December 18, 2024; and

WHEREAS, the City sent out a Request for Proposals (RFP) for the Reconnaissance-Level Architectural Survey to approximately 19 historic architectural consulting firms on April 15, 2025; and

WHEREAS, the City posted the RFP with the American Planning Association on April 16, 2025; and

WHEREAS, the City received two (2) proposals from professional historic consultants in response to the RFP for the Reconnaissance -Level Architectural Survey; and

WHEREAS, a selection committee conducted a thorough review of all proposals; and

WHEREAS, both responses came in over the originally budgeted amount and the Grant Agreement had to be amended; and

WHEREAS, the Amended Grant Agreement was signed by the City on June 13, 2025, and the Missouri Department of Natural Resources on June 16, 2025; and

WHEREAS, the selection committee has selected Integrated Environmental Solutions, LLC. as the most complete and responsive bid.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF HARRISONVILLE BOARD OF ALDERMEN THAT:

Section 1. The City Administrator is hereby authorized and directed to enter into a contractual agreement on behalf of the Board of Aldermen with Integrated Environmental Solutions, LLC, for the reconnaissance-level architectural survey of approximately 159-acres comprised of the area identified as Phase II for the City of Harrisonville, Missouri.

Section 2. That this resolution shall become effective immediately upon its passage and approval.

PASSED AND RESOLVED BY THE BOARD OF ALDERMEN AND APPROVED BY THE MAYOR OF THE CITY OF HARRISONVILLE, MISSOURI ON THIS 7TH DAY OF JULY 2025.

VOTE TAKEN AS FOLLOWS:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Mike Zaring, Mayor and Ex-Officio
Chairman of the Board of Aldermen

ATTEST:

Daniel Barnett, City Clerk

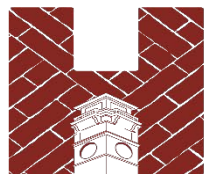
WITNESS my hand and seal this 7th day of July 2025.

ATTACHMENTS:

Bid Tabulation

Integrated Environmental Solutions, LLC Proposal

Phasing Layout



THE CITY OF HARRISONVILLE

WHERE TRADITION MEETS INNOVATION

300 E. Pearl Street, P.O. Box 367 • Tel: 816-380-8900 • Fax: 816-380-8906 • Harrisonville, MO 64701

To: Board of Aldermen

From: Christina Stanton, AICP, Community Development Director

Date: July 7, 2025

Re: Appl. #SUP-25-002 – SPECIAL USE PERMIT for an Event Venue/Commercial Recreational Facility on property located at 101 & 103 S. Lexington Street

GENERAL INFORMATION

Applicant: Cole Putthoff, Putthoff Construction

Requested Actions: Approval of Requested Special Use Permit for an Event Venue/Commercial Recreational Facility

Date of Application: May 5, 2025

PROPOSAL

Cole Putthoff, with Putthoff Construction, is seeking approval of a Special Use Permit for a commercial recreational facility to be located at 101 & 103 S. Lexington Street. The property is zoned Downtown Core Business (CBD-1) District.

Please see the attached zoning and aerial maps.

The surrounding properties are currently zoned as follows:

North (across Pearl St.): Downtown Core Business (CBD-1) District—Retail/Salon

East (across Marler Ln.): Downtown Fringe Business (CBD-2) District—Utility Provider Offices

South: Downtown Core Business (CBD-1) District—Northview Properties, LLC (John Coffey)

West (across S. Lexington St.): Downtown Core Business (CBD-1) District—Cass County Historic Courthouse

PREVIOUS ACTIONS

- March 1, 1880—*Original Town of Harrisonville* Plat was recorded with the Cass County Recorder's Office.
- 1912—The Hight & Associates Land Titles, Inc. map of the City of Harrisonville was recorded with the Cass County Recorder's Office. This map includes references to all platted properties at that time.
- July 15, 1988—A Building Permit (#4309) for a sandwich shop and antiques at 101 S. Lexington Street was approved. The Certificate of Occupancy was issued on September 30, 1998.
- March 13, 1995—A Building Permit (#95053) was issued for exposing, cleaning and patch of brick walls for 103 S. Lexington Street; the building use was noted as retail sales.
- July 6, 2015—The Board of Aldermen approved a Special Use Permit (Appl. #SUP-1503) for the purpose of establishing an event space located at 210 S. Independence Street by Ordinance #3317. The SUP was approved for a period of 20 years, expiring July 6, 2035. The use was required to go

through the Special Use Permit process due to the number of required parking for the use, as the CBD-1 District does not require off-street parking.

- December 4, 2023—The Board of Aldermen approved various Code Amendments by Ordinance #3677, which included establishing a definition for “event venue” and changes to the Land Use Table that specified that an “event venue” is an allowed use with an approved Special Use Permit in Districts CBD-1, CBD-2, and C-2.
- July 15, 2024—The Board of Aldermen approved a Special Use Permit (Appl. #SUP-24-002) for the use of an event venue on property located at 301 N. Commercial Street by Ordinance #3697. The SUP was approved for a period of 20 years, expiring July 15, 2044.
- August 19, 2024—The Board of Aldermen approved various Code Amendments by Ordinance #3702, which included establishing a definition for the uses “live entertainment” and “commercial recreational facility” and changes to the Land Use Table that specified that a “commercial recreational facility” is an allowed use with an approved Special Use Permit in Districts A, C-O, C-1, CBD-1, CBD-2, C-2, M-1, and M-2.
- June 18, 2025—The Planning & Zoning Commission voted 7-0 to recommend approval to the Board of Aldermen.

KEY ISSUES

- This property is currently zoned Downtown Core Business (CBD-1) District.
- The applicant is proposing to rehab the existing buildings at 101 and 103 S. Lexington Street, creating four new loft apartment units (2 for each building), office and retail spaces, and an event/commercial recreational facility space. This application is for the review of the proposed event/commercial recreational facility space.
- The City’s 2040 Comprehensive Plan shows this area as located within the “Historic Downtown”.
- The uses of an “event venue” and a “commercial recreational facility” are allowed uses, with an approved Special Use Permit, in the CBD-1 Zoning District.

ANALYSIS

Zoning/Uses. The property is currently zoned Downtown Core Business (CBD-1) District. This application is for the review of the proposed event/commercial recreational facility space, 938 sqft. in 101 and 1,169 sqft. (794 + 375) in 103 S. Lexington Street. An attached letter from the applicants describe the intended uses for the event/commercial recreational facility space.

- The use of an event venue is an allowed use in this District with an approved Special Use Permit (SUP). “Event Venue” is defined, in Section 405.030 of the City’s Municipal Code, as “a facility that is used primarily for the purpose of leasing or renting for private functions on a temporary basis, such as meetings, banquets, weddings, anniversaries and similar celebrations”. There are no additional requirements related to this type of SUP.
- The use of a commercial recreational facility is an allowed use in this District with an approved Special Use Permit (SUP). This use is defined as “an indoor and/or outdoor commercial establishment or place of business primarily engaged in the provision of sports, entertainment, or recreation for participants or spectators. Recreation as defined here does not include “adult entertainment”.” There are no additional requirements related to this type of SUP.
 - Live Entertainment is defined as “a use which includes any or all of the following activities, either principally or as accessory uses: performances by musicians, dancers, stand-up comedians or other performance artists; karaoke; live bands or musical acts; or the amplification of recorded music/entertainment by live disc jockeys.”

Parking. It is important to note that, per Section 405.290, “no off-street parking is required in this district”. The City is in the process of working with consultants to study the parking and traffic in the downtown area, this includes reviewing existing and proposed uses to make sure there is adequate parking in the area to serve these uses.

Comprehensive Plan. The City’s 2040 Comprehensive Plan shows this area as located within the “Historic Downtown”. The proposed uses are supported by this place type in the Comprehensive Plan by the following statements:

- “Continuation of a variety of uses is desired in the Historic Downtown, especially encouraging “experiential” commercial uses on the first-floor or buildings that are directly located on the Square, such as restaurants, cultural/retail destinations, and event spaces.”
- “Seasonal “Pop-Up” retail is also strongly encouraged as a temporary use for vacant lots or parking lots.”
- “Strategic coordination amongst business and building owners to promote tourism, placemaking, and continued growth.” (Key Priority)



STAFF RECOMMENDATION

Staff recommends approval of the proposed Special Use Permit for an event venue/commercial recreational facility with the following condition:

- 1) All appropriate state and local liquor licensing requirements shall be met.
- 2) **This Special Use Permit (SUP) shall be granted for a period of twenty (20) years from the date of approval. If the applicant wishes to transfer ownership to a second party, the applicant must resubmit the application for a Special Use Permit to the City prior to the transfer of ownership.**

ATTACHMENTS

Application
Floor Plans
Zoning Map
Aerial Map



THE CITY OF HARRISONVILLE

WHERE TRADITION MEETS INNOVATION

LAND USE – ZONING APPLICATION

Application Type

☐ Rezoning (Fee \$300.00 + \$65 Notice Fee) ☐ Preliminary Development Plan (Fee \$300.00 + \$65 Notice Fee)

☒ Special Use Permit (Fee \$300.00 + \$65 Notice Fee) ☐ *Final Development Plan (Fee \$200.00)

* Staff-only approval required

Applicant and Owner Information

Applicant (Print): Cole Putthoff Signature: [Signature]
Company Name: Putthoff Construction
Street Address: 653 NW 1501st Road City: Holden State: MO Zip: 64040
Phone: 816-406-8448 Email: cole@putthoffconstruction.com

Property Owner Authorization (Provide contact information and signatures of all property owners.)

Property Owner Name (print): Putthoff Construction/Cole Putthoff Signature: [Signature]
Street Address: 653 NW 1501st Rd City: Holden State: MO Zip: 64040
Phone: 816-406-8448 Email: cole@putthoffconstruction.com

Firm Preparing Application: _____

Contact: _____

Street Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

*All correspondence should be sent to: Applicant ☒ Property Owner ☒ Firm _____

Project Information

General Location or Address: 101 S Lexington Street

Project Description: Restoration of current building (101) along Pearl St.

Ticket Event Space See Attached Acres or Sq. Ft. 42,500 Floor Plan

Current Zoning: CBD-1 Proposed Zoning: _____

Items to be Submitted 30 Days Before Planning Commission Meeting

- ☒ 1) Application
- ☐ 2) Filing Fee – Payable to City of Harrisonville or contact the Community Development Office to pay by phone.
- ☐ 3) Site Plan drawn to scale and showing adjacent tracts within 185 ft. and current ownership. Four (4) copies of at least 8 1/2" x 11", and one (1) electronic copy emailed to the planner.
- ☒ 4) Email full legal description in WORD to planner (not assessor's abbreviated description).

City Staff may modify submittal requirements as necessary.

For Office Use Only

Case No: DUP 25-002 Filing Fee: Amount Paid \$ 365.00 Date Application Received: 5/5/25

Staff-only approval: _____ P&Z meeting: 6/18/25 BOA Meeting: 7/7/25

To whom this may concern,

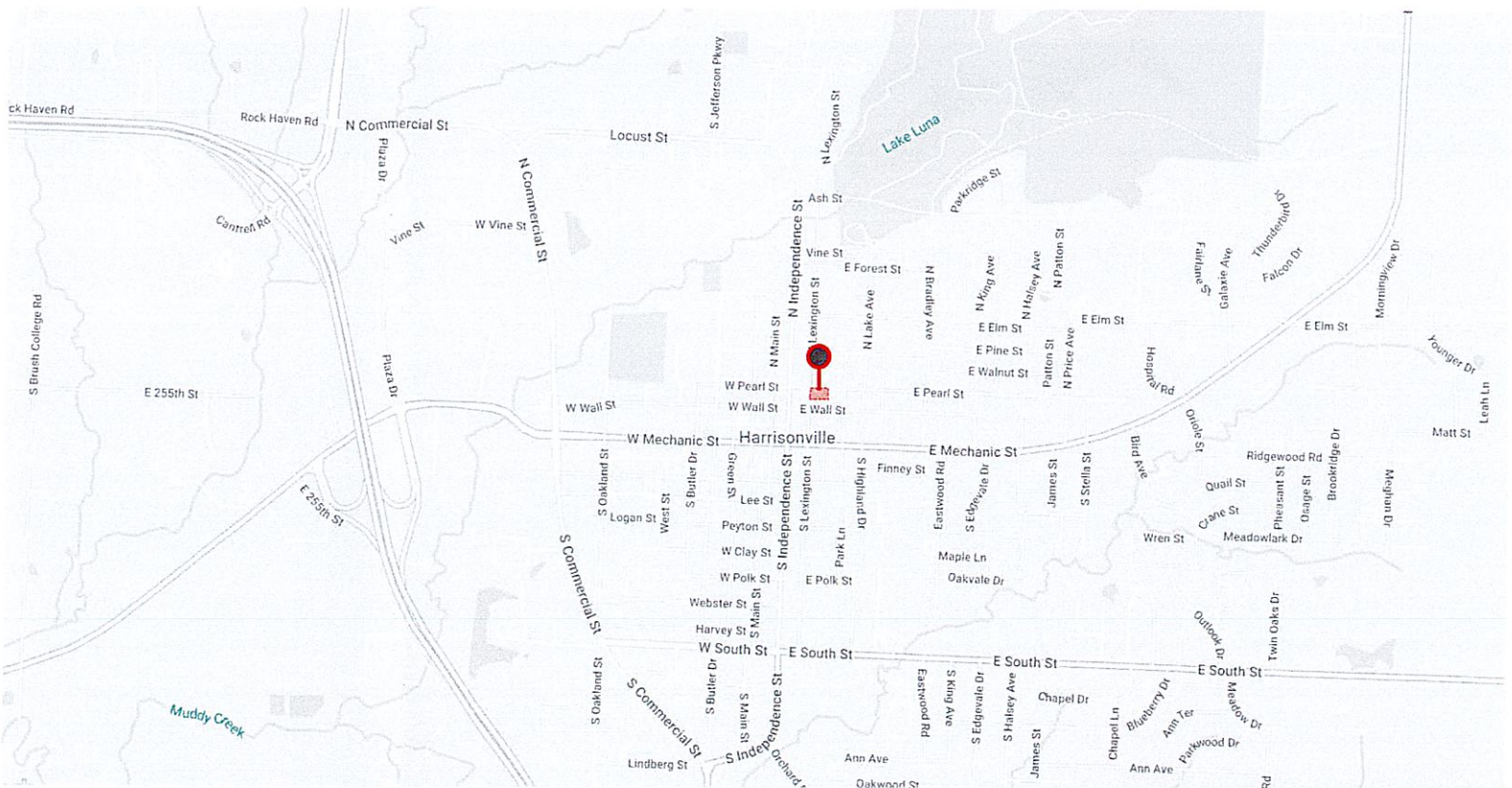
We would like to obtain a special use permit for the back of the building of 101 S Lexington Street. Our plan for this space is to hold a "seasonal" pop-up bar. During select months out of the year; we would hold a ticketed event for that month. The pop-up bar would be themed for that specific month and we would offer drinks/appetizers that fit with the theme. We plan to extensively decorate the interior of the space to really bring the theme to life. This would create a fun atmosphere for the community to enjoy. Ideally, we would be "open" Thursday-Saturday during the evening hours for the public. A reservation for a time slot would need to be made in advance. Tuesday-Wednesday during the evenings we would be open for private parties; thinking corporate events/holiday parties.

Example: The month of October, we would theme around Halloween. We would decorate the interior to reflect all things Halloween. We would encourage our guests to wear costumes. They would enjoy spooky food and drinks. December; theming could be something like a winter wonderland. Again, drinks and food to follow the theme.

During the months the pop-up bar would not be going on, would either consist of a tear down timeframe, set up timeframe, or we plan on hosting a variety of "special ticketed activities" to bring the community together. This could vary from trivia night, bingo night, comedy night, painting classes, etc. We would also like to incorporate a few activities that are geared towards families. Activities that the entire family could come in and enjoy together.

We look forward to being a part of the square,

Cole and Courtney Putthoff



SITE LOCATION



EXISTING FRONTAGE

the SQUARE ROOTS

Project No. 101/3 H.SQUARE

Revisions

NOT FOR CONSTRUCTION

Notes

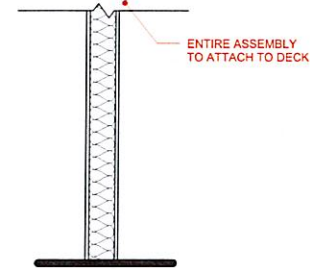
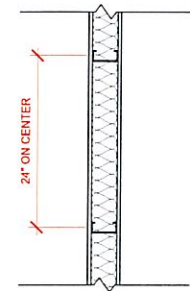
Project North



Scale 12" = 1'-0"

Cover Sheet

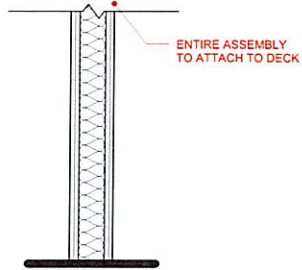
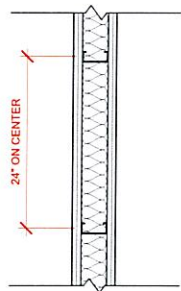
A0.1



WALL TYPE A

ALL WALLS TYPE A UNLESS OTHERWISE NOTED

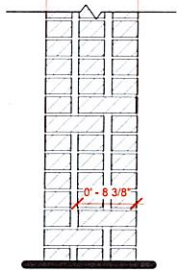
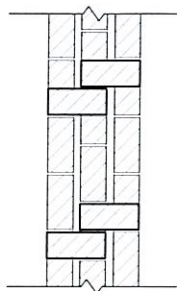
GYPSUM PANELS: ONE LAYER 1/2" GYPSUM BOARD
STEEL STUDS: 3-5/8" STEEL STUD 24" O.C.
GYPSUM PANELS: ONE LAYER 1/2" GYPSUM BOARD
NOTE: REFER TO STRUCTURAL SET IF WALL IS LOAD BEARING. FIELD VERIFY



WALL TYPE B

2-HR FIRE RATED
UL U419
STC 54

GYPSUM PANELS: TWO LAYERS 5/8" TYPE X GYPSUM FIRE BOARD
STEEL STUDS: 3-5/8" STEEL STUD 24" O.C.
INSULATION: 3-1/2" FIBERGLASS INSULATION
GYPSUM PANELS: TWO LAYERS 5/8" TYPE X GYPSUM FIRE BOARD



WALL TYPE C

PRESUMED 4-HR RATING

BRICK: EXISTING TRIPLE WYTHE BRICK

Room Schedule

Room Number	Room Name	Floor Level	Area	Occupancy	Comments
1	Tenant Rental Space	Lower Level	938 SF	A-2	
2	Office	Lower Level	381 SF	B	
3	Bathroom	Lower Level	58 SF		
4	Mens	Lower Level	55 SF		
5	Womens	Lower Level	55 SF		
6	Storage	Lower Level	43 SF		
7	Tenant Rental Space	Square Level	794 SF	A-2	
8	Tenant Rental Space	Square Level	981 SF	A-2	
9	Catering Prep	Square Level	375 SF	A-2	
10	TBD	Square Level	638 SF	A-2	
11	TBD	Square Level	556 SF	A-2	
12	Mens	Square Level	50 SF		
13	Womens	Square Level	50 SF		
14	Mens	Square Level	49 SF		
15	Womens	Square Level	49 SF		
16	Storage	Square Level	30 SF		
17	Apartment	Second Level	454 SF	R-2	
18	Apartment	Second Level	462 SF	R-2	
19	Apartment	Second Level	663 SF	R-2	
20	Apartment	Second Level	438 SF	R-2	
26	Mechanical	Mechanical	247 SF		

Door Schedule

Mark	Level	Door Height	Door Width	Comments
1A	Lower Level	7'-0"	3'-0"	
1B	Lower Level	7'-0"	3'-0"	
2	Lower Level	7'-0"	3'-0"	
3	Lower Level	7'-0"	3'-0"	
4	Lower Level	7'-0"	3'-0"	
5	Lower Level	7'-0"	3'-0"	
6	Lower Level	7'-0"	3'-0"	
7	Square Level	7'-0"	3'-0"	
6A	Square Level	7'-0"	3'-0"	
6B	Square Level	7'-0"	3'-0"	1-1/2 Hour Fire Rated
11	Square Level	7'-0"	3'-0"	
12	Square Level	7'-0"	3'-0"	
13	Square Level	7'-0"	3'-0"	
22	Square Level	7'-0"	3'-0"	
23	Square Level	7'-0"	3'-0"	
9A	Square Level	7'-0"	6'-0"	Pair Double Acting
9B	Square Level	7'-0"	3'-0"	
10	Square Level	7'-0"	3'-0"	
14	Square Level	7'-0"	3'-0"	
15	Square Level	7'-0"	3'-0"	
16	Square Level	7'-0"	3'-0"	
21	Square Level	7'-0"	6'-0"	
25	Square Level	7'-0"	6'-0"	
26	Mechanical	7'-0"	3'-0"	1-1/2 Hour Fire Rated
17A	Second Level	7'-0"	3'-0"	1-1/2 Hour Fire Rated
17B	Second Level	7'-0"	3'-0"	
17C	Second Level	7'-0"	3'-0"	
17D	Second Level	7'-0"	2'-8"	
17E	Second Level	7'-0"	3'-0"	
17F	Second Level	7'-0"	2'-8"	
17G	Second Level	7'-0"	1'-6"	
17H	Second Level	7'-0"	2'-8"	Pocket Door
17J	Second Level	7'-0"	1'-6"	
18A	Second Level	7'-0"	3'-0"	1-1/2 Hour Fire Rated
18B	Second Level	7'-0"	2'-4"	
18C	Second Level	7'-0"	2'-8"	
18D	Second Level	7'-0"	2'-8"	
18E	Second Level	7'-0"	3'-0"	
18F	Second Level	7'-0"	4'-0"	Pair
19A	Second Level	7'-0"	3'-0"	1-1/2 Hour Fire Rated
19B	Second Level	7'-0"	2'-8"	
19C	Second Level	7'-0"	4'-0"	Sliding Closet Door
19D	Second Level	7'-0"	4'-0"	Sliding Closet Door
19E	Second Level	7'-0"	2'-8"	
19F	Second Level	7'-0"	2'-8"	
19G	Second Level	7'-0"	2'-4"	
19H	Second Level	7'-0"	2'-8"	
20A	Second Level	7'-0"	3'-0"	1-1/2 Hour Fire Rated
20B	Second Level	7'-0"	3'-0"	
20C	Second Level	7'-0"	2'-6"	
20D	Second Level	7'-0"	2'-8"	
20E	Second Level	7'-0"	2'-0"	
20F	Second Level	7'-0"	4'-0"	Sliding Closet Door
20G	Second Level	7'-0"	4'-0"	Sliding Closet Door

the SQUARE ROOTS

Project No. 101/3 H.SQUARE

Revisions

NOT FOR CONSTRUCTION

Notes

Project North

Scale 1" = 1'-0"

Code Analysis, Wall
Types & Schedules

A0.2

Sheet No.

Project No. 101/3 H.SQUARE

Revisions

NOT FOR CONSTRUCTION

Notes

- Existing exterior wall is triple wythe brick with an estimated 4-hour separation.
- Office is Group B, but assumed to be conference room type occupancy. Refer to IBC 1004.3
- Apartments exit directly into 2-HR Rated Exit Passageway.
- Rooms marked as TBD are assumed to be A-2 as it is the more stringent capacity of what owner may incorporate into the space.
- Room square footages as delineated on Plan Drawings.
- ADA turn radius shown in dashed line on bathroom plans.

Project North



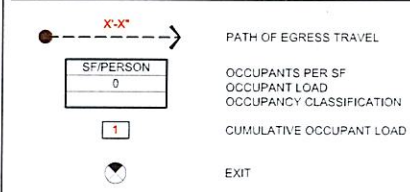
Scale As indicated

Life Safety Plans

A0.4

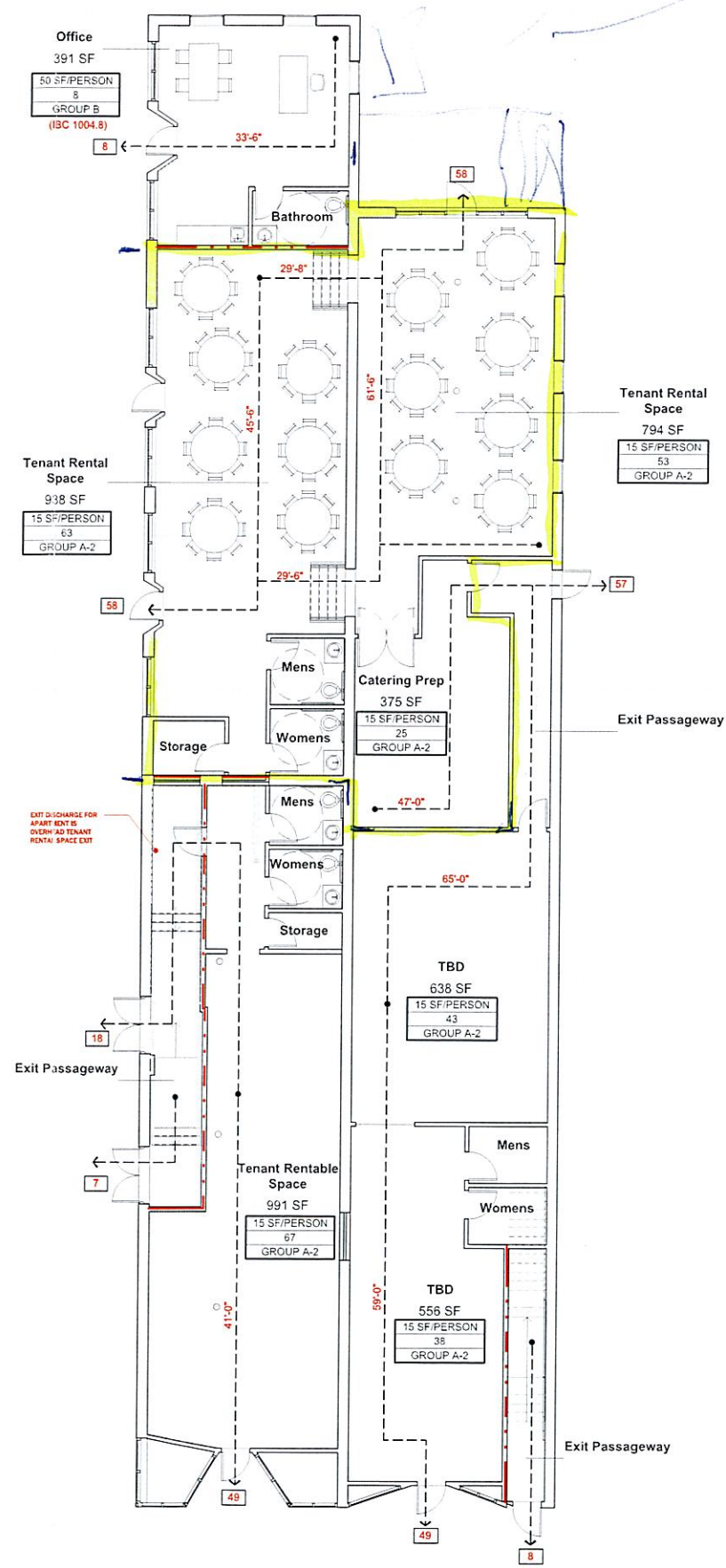
Sheet No.

LIFE SAFETY PLAN LEGEND

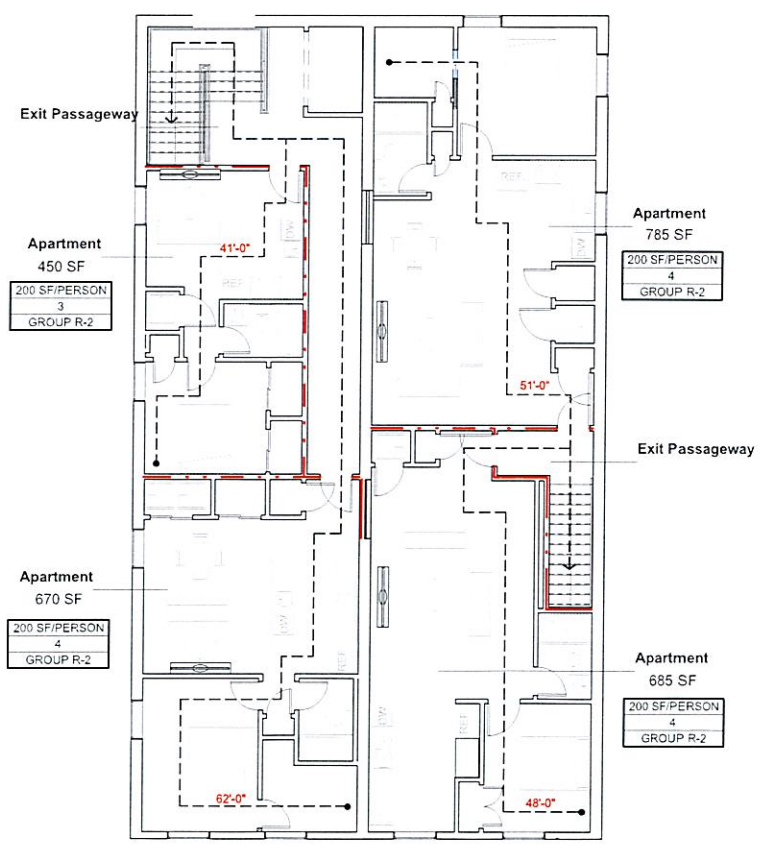


BUILDING CODE ANALYSIS

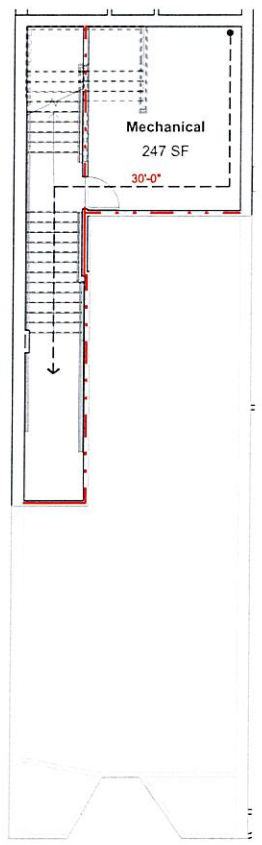
OCCUPANCY A-2	
Floor Area	4303
Type of Construction	Type III B
Allowable Area	9,500 SF
Design Occupant Load	289
ADA Accessibility	Yes
Occupancy Separation	2 Hour NS between B and R-2
OCCUPANCY B	
Floor Area	41
Type of Construction	393 SF
Allowable Area	19,000 SF
Design Occupant Load	8
ADA Accessibility	Yes
Occupancy Separation	2 Hour NS between A-2
OCCUPANCY R-2	
Floor Area	2,590 SF
Type of Construction	Type III B
Allowable Area	16,000 SF
Design Occupant Load	15
ADA Accessibility	Not Required
Occupancy Separation	2 Hour NS between A-2



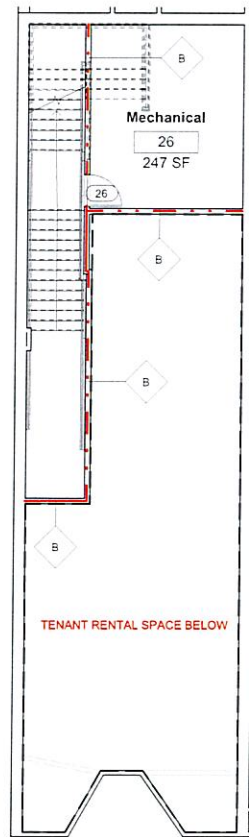
1 Lower Level Life Safety Plan
1/8" = 1'-0"



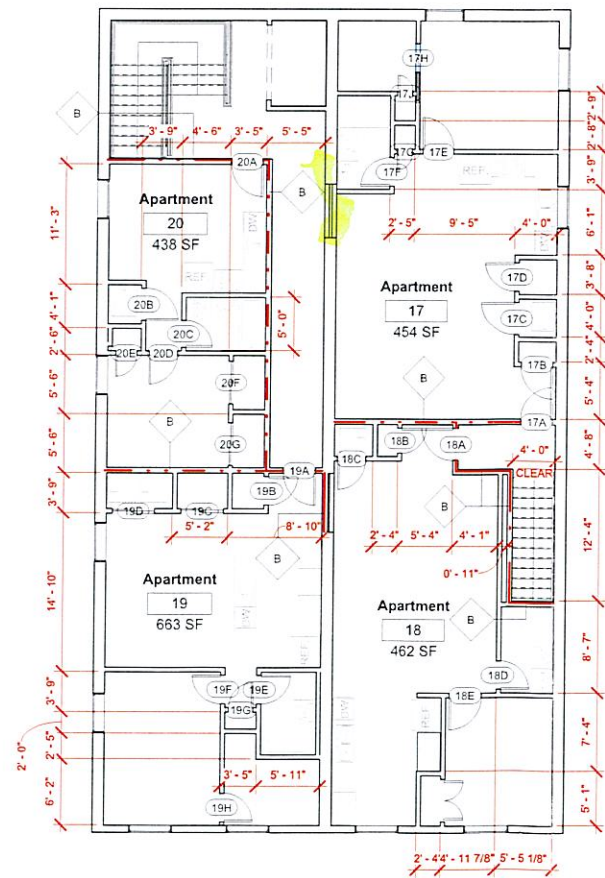
2 Second Level Life Safety Plan
1/8" = 1'-0"



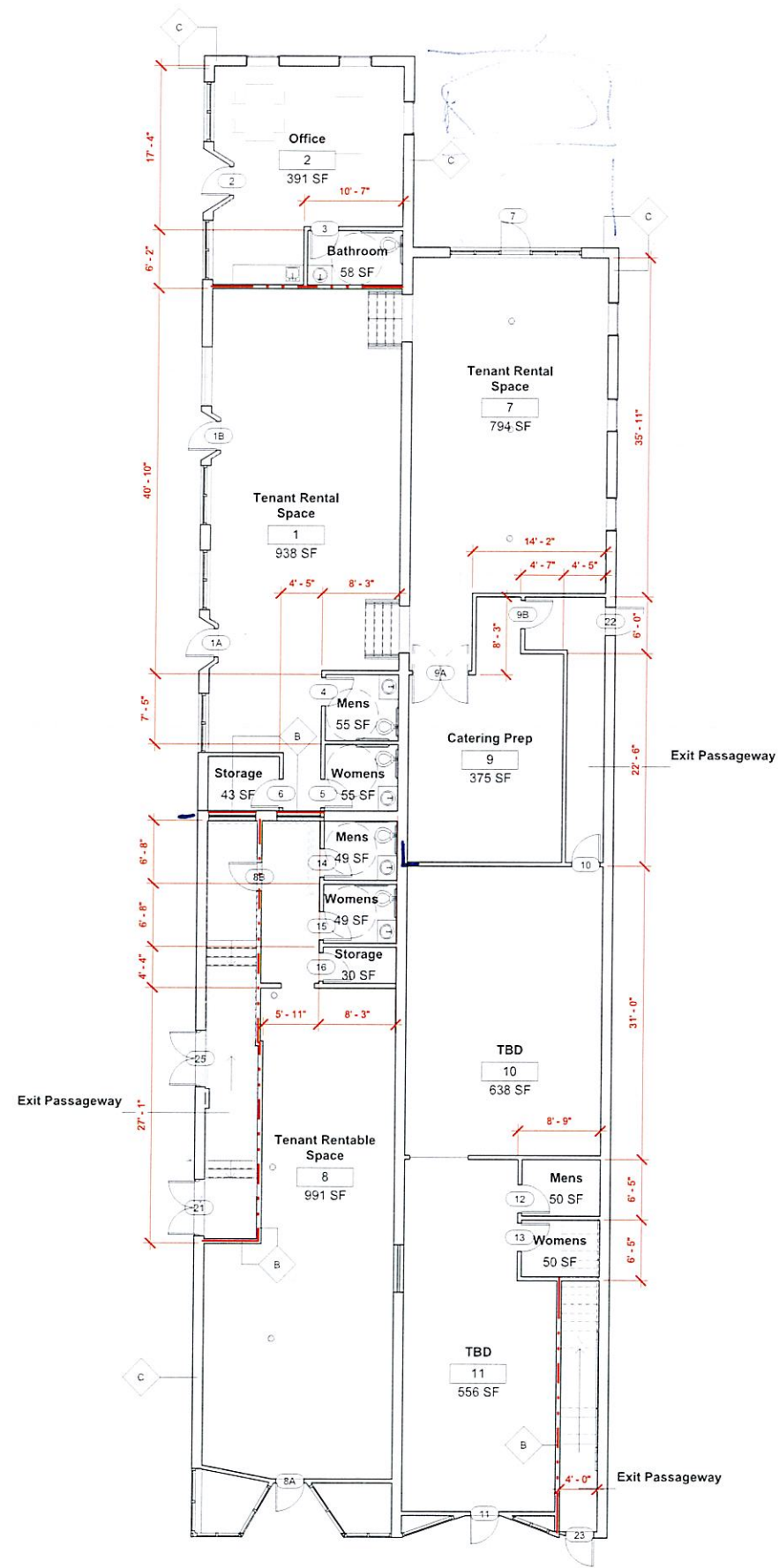
3 Mechanical Level Life Safety Plan
1/8" = 1'-0"



3 Mechanical Level Plan
1/8" = 1'-0"



2 Second Level
1/8" = 1'-0"



1 Lower Level Overall Floor Plan
1/8" = 1'-0"

the SQUARE ROOTS

Project No. 101/3 H.SQUARE

Revisions

NOT FOR CONSTRUCTION

Notes

- Field verify dimensions and replace all windows
- All floor assemblies will be 2-HR Rated Separation between A-2 Occupancy and R-2 Occupancy
- Field verify existing doors staying dimensions and replace.

Project North



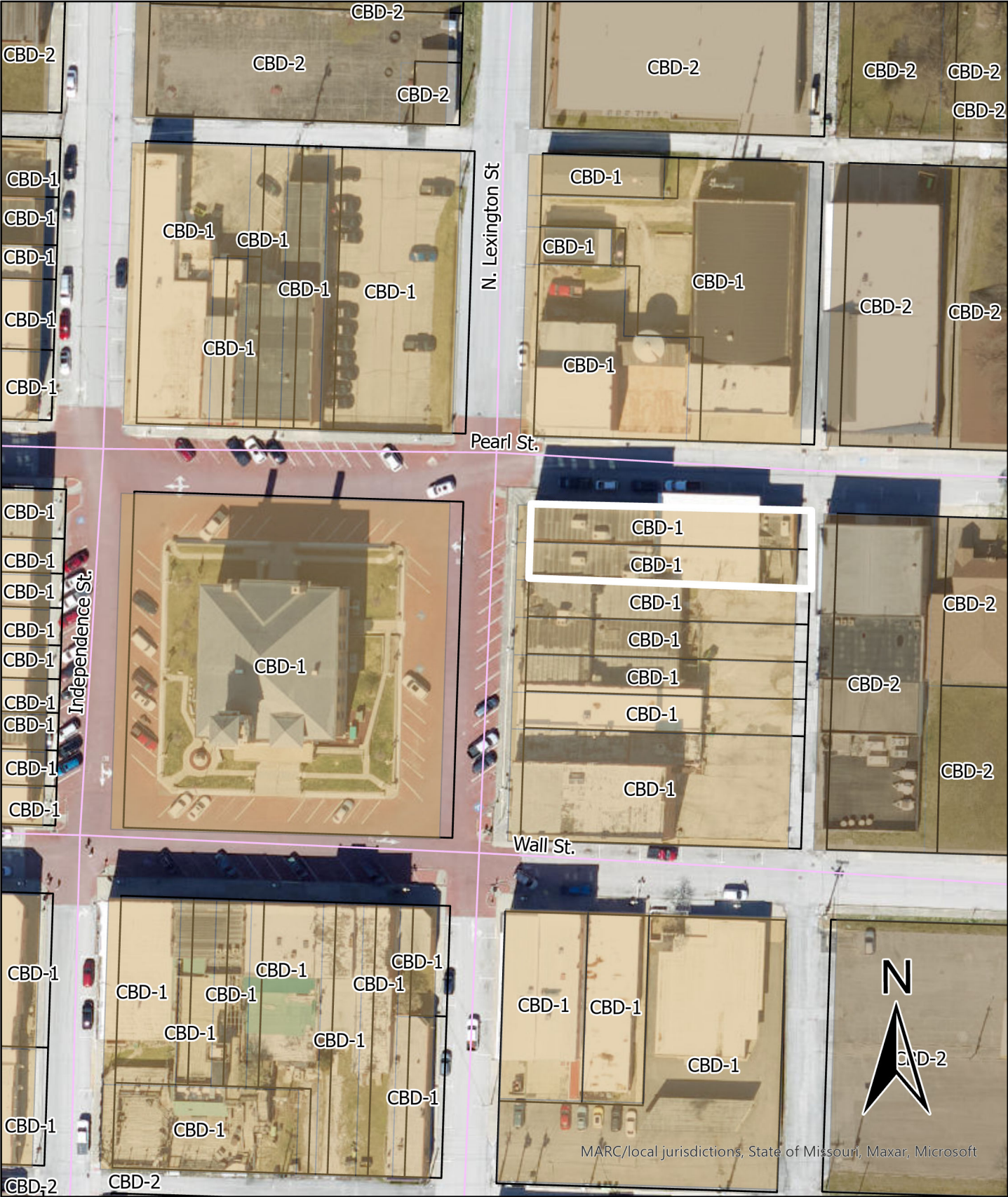
Scale 1/8" = 1'-0"

Overall Floor Plans

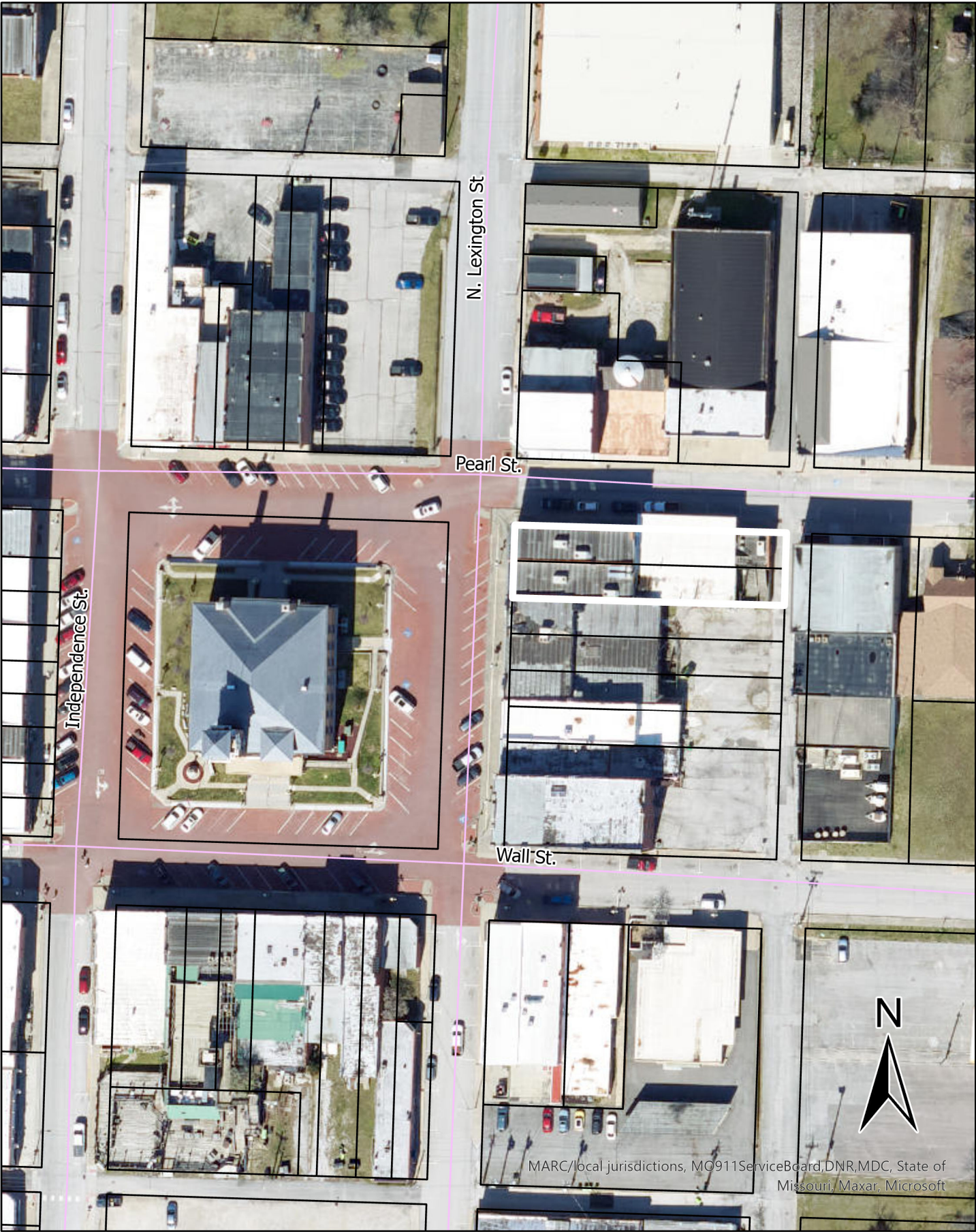
A1.1

Sheet No.

Zoning Map



Aerial Map



0 50 100 200 US Feet

Council Bill No.

Ordinance No.

AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE APPROVING A SPECIAL USE PERMIT FOR AN EVENT VENUE/COMMERCIAL RECREATIONAL FACILITY ON PROPERTY LOCATED AT 101 & 103 S. LEXINGTON STREET IN THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI.

WHEREAS, the City of Harrisonville, Missouri (the "City") has received an application from Cole Putthoff, with Putthoff Construction, seeking approval of a Special Use Permit for an event venue/commercial recreational facility on property located at 101 & 103 S. Lexington Street in the City of Harrisonville, Cass County, Missouri; and

WHEREAS, a legal notice announcing a public hearing to be held on the requested Special Use Permit application on June 18, 2025, before the Planning & Zoning Commission and on July 7, 2025, before the Board of Aldermen of the City of Harrisonville, Missouri was published in the May 22, 2025, edition of the *Tribune and Times* newspaper; and

WHEREAS, the Special Use Permit was considered by the Planning and Zoning Commission on June 18, 2025, and, with a voice vote of 7-0, recommended approval to the Board of Aldermen with the two (2) conditions of approval as stated; and

WHEREAS, in accordance with the provision of Chapter 89 RSMo, and Chapter 405 of the Code of Ordinance of the City of Harrisonville, Missouri, the Board of Aldermen, after careful and due deliberation, find the approval of the Special Use Permit is in the best interest of the City of Harrisonville and its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen of Harrisonville, Missouri, hereby approves a Special Use Permit for an event venue/commercial recreational facility on property located at 101 & 103 S. Lexington Street in the City of Harrisonville, Cass County, Missouri, with the following two (2) conditions of approval:

- 1) All appropriate state and local liquor licensing requirements shall be met.
- 2) This Special Use Permit (SUP) shall be granted for a period of twenty (20) years from the date of approval. If the applicant wishes to transfer ownership to a second party, the applicant must resubmit the application for a Special Use Permit to the City prior to the transfer of ownership.

Section 2: The Special Use Permit comprises the following real estate in the City of Harrisonville, Cass County, Missouri, described as follows:

LEGAL DESCRIPTION:

TRACT I: A PART OF LOT 10, BLOCK 4, ORIGINAL TOWN OF HARRISONVILLE, CASS COUNTY, MISSOURI, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHWEST CORNER OF LOT 10 AFORESAID; RUN THENCE EAST WITH THE

STREET THE LENGTH OF SAID LOT TO THE FIRST ALLEY; THENCE SOUTH WITH SAID ALLEY 22 FEET; THENCE WEST TO THE STREET ON THE EAST SIDE OF THE SQUARE; THENCE NORTH TO THE PLACE OF BEGINNING. (PARCEL #13-21-41-204-000-103.000)

AND

TRACT II: THE SOUTH HALF OF THE NORTH TWO-THIRDS OF LOT 10, BLOCK 4, TOWN OF HARRISONVILLE, CASS COUNTY, MISSOURI, ACCORDING TO THE RECORDED PLAT THEREOF. (PARCEL #13-21-41-204-000-104.000)

Section 3: Severability. The sections, paragraphs, sentences, clauses, and phrases of this ordinance shall be severable. In the event that any such section, paragraph, sentence, clause or phrase of this ordinance is found by a court of competent jurisdiction to be invalid, the remaining portions of this ordinance are valid, unless the court finds the valid portions of this ordinance are so essential to and inseparably connected with and dependent upon the void portion that it cannot be presumed that the City has enacted the valid portions without the void ones, or unless the court finds that the valid portions, standing alone, are incomplete and are incapable of being executed in accordance with the legislative intent.

Section 4: Governing Law. This ordinance shall be governed exclusively by and construed in accordance with the applicable laws of the State of Missouri.

Section 5: Effective Date. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

READ FOR THE FIRST TIME BY TITLE ONLY ON THE 7TH OF JULY 2025 AND WAS READ FOR A SECOND TIME BY TITLE ONLY ON THE 21ST DAY OF JULY 2025 AND PASSED BY THE BOARD OF ALDERMEN THIS 21ST DAY OF JULY 2025.

AYES:

NAYS:

AWAY:

ABSENT:

ABSTAIN:

Mike Zaring, Mayor and Ex-Officio
Chairman of the Board of Aldermen

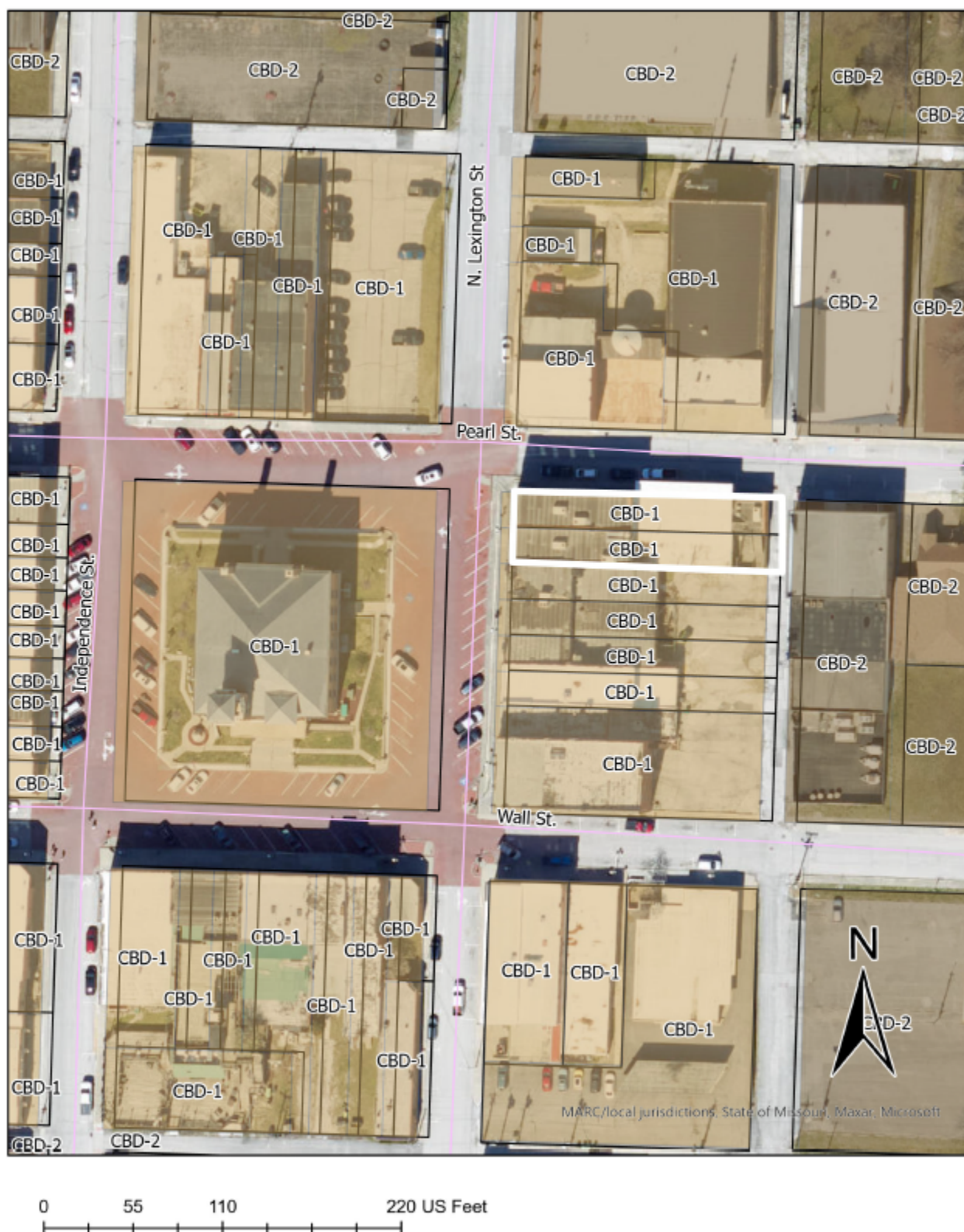
ATTEST:

Daniel Barnett, City Clerk

WITNESS my hand and seal this 21st day of July 2025

Attachment I: Zoning Map

Zoning Map





300 E. Pearl Street, P.O. Box 367 • Tel: 816-380-8900 • Fax: 816-380-8906 • Harrisonville, MO 64701

To: Board of Aldermen

From: Christina Stanton

Date: July 7, 2025

Re: Council Bill 36: AN ORDINANCE OF THE BOARD OF ALDERMAN OF THE CITY OF HARRISONVILLE, MISSOURI DIRECTING CITY STAFF TO TRANSFER THE LAND KNOWN AS “HITE PARK” LOCATED IN THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI AS A PART OF THE CEDAR CROSSING DEVELOPMENT PROJECT.

GENERAL INFORMATION

Applicant: City of Harrisonville

Requested Actions: Approval of Ordinance to transfer "Hite Park" to the Cedar Crossing Development.

Date of Application: N/A.

PROPOSAL

Staff is proposing to transfer the lands formerly known as "Hite Park" to the developer for the Cedar Crossing development project as City staff has had difficulty with the maintenance and upkeep of the parklands previously provided to the City. This exchange is in place of the

otherwise required cash-in-lieu payment for parkland.

PREVIOUS ACTIONS

- September 19, 2024—The Planning & Zoning Commission voted 5-0 to recommend that the Board of Aldermen approve the requested Rezoning and Preliminary Development Plan (Appl. #RZ/PDP-24-001) with the eight (8) conditions of approval in staff's report.
- October 7, 2024—The Board of Aldermen approved the Preliminary Plat (Appl. #PP-24-001) for Cedar Crossing, Lots 1 – 219 and Tracts A, B, and C by Resolution #2024-26.
- October 7, 2024—The Board of Aldermen approved the requested Rezoning and Preliminary Development Plan (Appl. #RZ/PDP-24-001) with the eight (8) conditions of approval in staff's report by Ordinance #3711.
- December 2, 2024—The Board of Aldermen approved a Resolution (#2024-31) authorizing the City Administrator to execute a Development Agreement, for the Cedar Crossing Development, between JWM Development, LLC and Burkit Development, LLC and the City of Harrisonville.
- March 20, 2025—The Development Agreement for the Cedar Crossing Development was recorded with the Cass County Recorder of Deeds Book 5151, Page 92.
- May 15, 2025—The Planning & Zoning Commission voted 6-0 to recommend approval of the *Cedar Crossing, Lots 1 - 53 & Tract A* Final Plat to the Board of Aldermen.
- June 2, 2025--The Board of Aldermen approved the first final plat by Ordinance #3727.

KEY ISSUES

- Section 410.630 of the City's Municipal Code provides criteria for dedication of park sites and cash-in-lieu payments. This section of code explains that the cash-in-lieu payment is calculated as the number of units (243 total build-out) times 2 persons times 0.006 (of an acre per person), which equates to 2.916 and is then multiplied by the per acre price calculated utilizing the current year's CPI (which is calculated at \$10,905.33). The acres to be dedicated (2.916) times the per acre price (\$10,905.33) yields a value of \$31,799.94.
- City staff has had difficulty with the maintenance and upkeep of the parklands previously provided to the City for the parkland known as Hite Park.
- At the direction of the City Administrator, the Parks & Recreation Director and Community Development Director met with the developers to discuss an exchange of the Hite Park land rather than requiring the payment of the cash-in-lieu for parkland.
- The Board of Aldermen have agreed to this exchange and it was included in the development agreement.

STAFF RECOMMENDATION

Staff recommends **approval** of the Ordinance.

ATTACHMENTS

Hite Park Transfer Ordinance

STAFF CONTACT:

Christina Stanton

Council Bill No. 2025-
Ordinance No.

AN ORDINANCE OF THE BOARD OF ALDERMAN OF THE CITY OF HARRISONVILLE, MISSOURI DIRECTING CITY STAFF TO TRANSFER THE LAND KNOWN AS “HITE PARK” LOCATED IN THE CITY OF HARRISONVILLE, CASS COUNTY, MISSOURI AS A PART OF THE CEDAR CROSSING DEVELOPMENT PROJECT.

WHEREAS, pursuant to Rev. Stat. Mo. §§ 79.010 and 79.390, the City of Harrisonville (“the City”) is empowered with the authority to purchase, hold, lease, sell or otherwise dispose of any property, real or personal, it now owns or may acquire and the Board of Alderman (“the Board”) may enclose, improve, regulate, purchase, or sell all public parks belonging to the City;

WHEREAS, the City owns the property known as Hite Park;

WHEREAS, on October 21, 2024, this Board approved Ordinance No. 3711 which approved the Rezoning and Preliminary Development Plan for the Cedar Crossing Development Project (“the Project”);

WHEREAS, the City allows for a cash-in-lieu payment instead of a land dedication as a condition of final plat review through § 410.630 of the City of Harrisonville Municipal Code;

WHEREAS, Section Three of the Cedar Crossing Development Plan states the Board and the Developer have agreed to exchange the required cash-in-lieu payment for parkland for the ownership and maintenance of lands previously dedicated to the City and known as Hite Park;

WHEREAS, the Board, vested with the power from Rev. Stat. Mo. § 79.390 to enclose, improve, regulate, purchase, or sell all public parks belonging to the city, wishes to transfer the land to the Developer of the Project;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF HARRISONVILLE, MISSOURI, AS FOLLOWS:

Section 1. The land known as Hite Park shall be transferred to the Developers to satisfy the cash-in-lieu payment for parkland for the Cedar Crossing Development Project.

Section 2. The Developer, or the Homeowners Association to be established by the

Developer, shall be responsible for the ownership and maintenance of the lands herein described as Exhibit A.

Section 3. That this ordinance shall become effective immediately upon its passage.

Vote taken as follows:

Ayes:

Nays:

Absent:

Abstain:

**READ FOR THE FIRST TIME BY TITLE ONLY ON JULY 7, 2025, AND FOR
THE SECOND TIME BY TITLE ONLY ON JULY 7, 2025, AND PASSED BY
THE BOARD OF ALDERMEN THIS 7TH DAY OF JULY, 2025.**

Mike Zaring, Mayor and Ex-Officio
Chairman of the Board of Aldermen

ATTEST:

Daniel Barnett, City Clerk

Approved by the Mayor this 7th day of July, 2025.

EXHIBIT A

LEGAL DESCRIPTION OF LAND KNOWN AS "HITE PARK"

A tract of land being part of the Southeast Quarter and the Southwest Quarter of Section 3, Township 44 North, Range 31 West, in the City of Harrisonville, Cass County, Missouri, being more particularly described as follows:

Beginning at the Northeast corner of the Northwest Quarter of said Southeast Quarter; Thence South 01°35'48" West, along the East line of the Northwest Quarter of said Southeast Quarter, 665.84 feet; Thence North 88°30'54" West, 773.61 feet; Thence South 86°53'58" West, 622.80 feet; Thence South 80°58'37" West, 311.03 feet; Thence South 52°11'41" West, 265.32 feet; Thence South 62°06'57" West, 389.72 feet; Thence South 67°48'15" West, 438.24 feet to the Southwest corner of the Northeast Quarter of said Southwest Quarter; Thence North 01°40'40" East, along the West line of the Northeast Quarter of said Southwest Quarter, 744.36 feet to the Southwest corner of GLEN EAGLE, Lots 1 thru 31, a subdivision in said Harrisonville, Cass County, Missouri; Thence along the Southerly and Easterly lines of said GLEN EAGLE, the following ten courses: Thence South 88°50'00" East, 163.66 feet; Thence North 01°10'00" East, 30.00 feet; Thence South 88°50'00" East, 299.42 feet to the Southeast corner of Lot 25, said GLEN EAGLE; Thence North 01°10'00" East, 160.00 feet; Thence North 88°50'00" West, 11.55 feet; Thence North 01°10'00" East, 110.00 feet to the Northeast corner of Lot 24, said GLEN EAGLE; Thence South 88°50'00" East, 270.00 feet to the Southeast corner of Lot 10, said GLEN EAGLE; Thence North 01°10'00" East, 110.00 feet; Thence South 88°50'00" East, 13.61 feet; Thence North 01°10'00" East, 163.59 feet to the Northeast corner of said GLEN EAGLE, said point also being on the North line of said Southwest Quarter; Thence South 88°21'39" East, along said North line, 590.31 feet to the Northwest corner of said Southeast Quarter; Thence South 87°57'20" East, along the North line of said Southeast Quarter, 1323.15 feet to the Point of Beginning. Contains 1,885,016 square feet or 43.27 acres more or less.

AND

A tract of land being part of the Southeast Quarter and the Southwest Quarter of Section 3, Township 44 North, Range 31 West, in the City of Harrisonville, Cass County, Missouri, being more particularly described as follows: Commencing at the Northeast corner of the Northwest Quarter of said Southeast Quarter; Thence South 01°35'48" West, along the East line of the Northwest Quarter of said Southeast Quarter, 665.84 feet to the Point of Beginning; Thence South 01°35'48" West, continuing along said East line and the East line of the Southwest Quarter of said Southeast Quarter, 818.26 feet to the Northeast corner of GLEN EAGLE, Lots 213 thru 247, a subdivision in said Harrisonville, Cass County, Missouri; Thence along the North line of said GLEN EAGLE, the following three courses: Thence South 68°08'00" West, 407.68 feet; Thence South 74°05'00" West, 319.04 feet; Thence South 62°29'00" West, 60.00 feet; Thence South 82°13'01" West, 309.38 feet; Thence North 02°23'42" East, 268.99 feet; Thence North 87°05'39" West, 764.65 feet; Thence North 22°30'03" West, 208.32 feet; Thence North 58°22'50" West, 418.85 feet; Thence North 62°06'57" East, 389.72 feet; Thence North 52°11'41" East, 265.32 feet;

Thence North 80°58'37" East, 311.03 feet; Thence North 86°53'58" East, 622.80 feet; Thence South 88°30'54" East, 773.61 feet to the Point of Beginning. Contains 1,784,948 square feet or 40.98 acres more or less.

AND

A tract of land being part of the Southeast Quarter and the Southwest Quarter of Section 3, Township 44 North, Range 31 West, in the City of Harrisonville, Cass County, Missouri, being more particularly described as follows: Commencing at the Southwest corner of said Southwest Quarter; Thence North 01°44'23" East, along the West line of said Southwest Quarter, 829.94 feet to the Point of Beginning; Thence North 01°44'23" East, along said West line, 497.97 feet to the Northwest corner of the Southwest Quarter of said Southwest Quarter; Thence South 88°24'37" East, along the North line of the Southwest Quarter of said Southwest Quarter, 1320.46 feet to the Northeast corner of the Southwest Quarter of said Southwest Quarter; Thence North 67°48'15" East, 438.24 feet; Thence South 58°22'50" East, 418.85 feet; Thence South 22°30'03" East, 208.32 feet; Thence South 87°05'39" East, 764.65 feet; Thence South 02°23'42" West, 268.99 feet; Thence North 82°13'01" East, 309.38 feet to the Northwest corner of GLEN EAGLE, Lots 213 thru 247, a subdivision in said Harrisonville, Cass County, Missouri; Thence along the West line of said GLEN EAGLE, the following nine courses: Thence South 27°31'00" East, 210.69 feet; Thence on a curve to the right, tangent to the last described course, having a radius of 1143.38 feet, and an arc length of 186.50 feet; Thence on a curve to the right, tangent to the last described course, having a radius of 15.00 feet, and an arc length of 24.19 feet; Thence South 06°54'22" East, 50.18 feet; Thence North 82°45'22" East, 10.50 feet; Thence on a curve to the right, tangent to the last described course, having a radius of 15.00 feet, and an arc length of 21.84 feet; Thence on a curve to the right, tangent to the last described course, having a radius of 1143.07 feet, and an arc length of 117.11 feet; Thence South 08°03'38" East, 3.86 feet; Thence North 88°50'00" West, 127.81 feet; Thence North 88°27'47" West, 697.52 feet to the East line of said Southwest Quarter; Thence North 01°38'35" East, along said East line, 496.75 feet; Thence North 88°31'09" West, 573.20 feet; Thence North 00°26'06" West, 26.21 feet; Thence South 83°41'41" West, 754.56 feet to the East line of the Southwest Quarter of said Southwest Quarter; Thence North 01°40'28" East, along said East line, 95.38 feet; Thence North 88°27'03" West, 1321.01 feet to the Point of Beginning. Contains 1,757,134 square feet or 40.34 acres more or less.

EXCEPT

A tract of land being part of the Southeast Quarter and the Southwest Quarter of Section 3, Township 44 North, Range 31 West, in the City of Harrisonville, Cass County, Missouri, being more particularly described as follows: Commencing at the Northeast corner of the Northwest Quarter of said Southeast Quarter; thence South 01° 35' 48" West, along the East line of the Northwest Quarter of said Southeast Quarter, 557.74 feet to the Point of Beginning; thence South 01° 35' 48" West, continuing along said East line, 378.63 feet; thence South 58° 55' 04" West, 165.89 feet; thence South 89° 45' 04" West, 821.69 feet; thence South 63° 03' 14" West, 215.31 feet; thence South 45° 59' 51" West, 399.38 feet; thence North 57° 38' 36" West, 643.01 feet; thence North 18° 01' 57" West, 218.35 feet;

thence North 03° 26' 19" West, 215.34 feet; thence North 57° 59' 44" East, 648.78 feet; thence South 70° 29' 52" West, 69.54 feet; thence South 06° 45' 18" West, 308.95 feet; thence South 89° 54' 53" East, 411.51 feet; thence North 13° 04' 49" East, 160.14 feet; thence South 89° 54' 53" East, 114.44 feet; thence South 66° 37' 18" East, 56.64 feet; thence South 89° 54' 53" East, 141.29 feet; thence South 51° 38' 32" East, a distance of 119.66 feet; thence South 89° 54' 53" East, 51.38 feet; thence North 51° 44' 47" East, 148.90 feet; thence South 89° 54' 53" East, a distance of 31.89 feet; thence South 43° 16' 47" East, 120.33 feet; thence South 89° 54' 53" East, 365.82 feet to the Point of Beginning. Contains 1,219,737 square feet or 28.00 acres more or less.