



**CITY OF KIRKWOOD, MISSOURI**

---

**AGREED-UPON PROCEDURES**

For the Years Ended April 1, 2020 through March 31, 2025



**SIKICH.COM**

12655 Olive Blvd., Suite 200  
St. Louis, MO 63141  
314.275.7277

**SIKICH.COM**

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Members of the Audit Committee  
City of Kirkwood, Missouri  
139 S. Kirkwood Road  
Kirkwood, Missouri 63122

We have performed the procedures enumerated below on the City's Electric Fund's expenses from April 1, 2020 through March 31, 2025. The City's management is responsible for the City's Electric Fund's expenses from April 1, 2020 through March 31, 2025. The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Procedures:

- 1) Obtained the general ledger details for the City's Electric Fund's expenses from April 1, 2020 through March 31, 2025.
- 2) Developed comprehensive operating and capital expense breakdowns categorized by vendors, fund transfers, and capital projects.

Findings: Refer to the attached Excel file for detailed information.

We were engaged by the City of Kirkwood to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's Electric Fund's expenses from April 1, 2020 through March 31, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City of Kirkwood and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City of Kirkwood and is not intended to be and should not be used by anyone other than those specified parties.

*Sikich CPA LLC*

St. Louis, Missouri  
October 21, 2025

**City of Kirkwood, Missouri**  
**AUP Expenditure Summary**

Old Account Number	New Account Number	Account Descriptions & Vendors	FY25	
			\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	282,303	0.76%
50121104801105	50120251-510025	Overtime Civilian	29	0.00%
50121104802201	50120251-511005	Social Security	13,662	0.04%
50121104802202	50120251-511010	Medicare	3,924	0.01%
50121104802302	50120251-512005	Retirement Civilian	15,992	0.04%
50121104802304	50120251-512015	Deferred Compensation	7,649	0.02%
50121104802101	50120251-513005	Insurance Health	31,124	0.08%
50121104802103	50120251-513010	Insurance Dental	396	0.00%
50121104802104	50120251-513015	Insurance Vision	158	0.00%
50121104802904	N/A	Unemployment Comp	-	0.00%
50121104803202	50120251-520005	Audit	19,773	0.05%
50121104803203	50120251-520025	Engineering	333,199	0.90%
50121104803201	50120251-520030	Legal	43,345	0.12%
50121104803109	50120251-520065	Training	39,390	0.11%
50121104803110	50120251-520075	Professional Services Other	164,971	0.44%
50121104804312	50120251-522010	Building & Grounds Maint	4,337	0.01%
50121104804304	50120251-522015	Computer Maintenance	68,804	0.19%
50121104804301	50120251-522040	Office Equipment Maintenance	8,349	0.02%
50121104804315	50120251-522055	Software Maintenance	216,759	0.58%
50121104805301	50120251-522060	Telephone & Cellular	43,979	0.12%
50121104805302	N/A	Celluar Telephone	-	0.00%
50121104805303	N/A	Communication/ Pagers	-	0.00%
50121104805202	50120251-525005	Insurance General Liability	67,543	0.18%
50121104805211	50120251-525010	Insurance Workers Comp	143,121	0.39%
50121104805401	N/A	Advertising / Personnel recruitment	-	0.00%
50121104805405	50120251-526025	Special Events	89,961	0.24%
50121104805801	50120251-527005	Travel	1,821	0.00%
50121104805802	N/A	Travel (Other)	-	0.00%
50121104806101	50120251-530005	Office Supplies	8,668	0.02%
50121104806113	50120251-530015	Clothing	20,343	0.05%
50121104806111	50120251-530035	Food	2,374	0.01%
50121104806108	50120251-530040	Janitorial Supplies	4,122	0.01%
50121104806105	50120251-530060	Postage	2	0.00%
50121104806203	50120251-531020	Natural Gas	2,986	0.01%
50121104806401	50120251-532005	Membership Dues	20,093	0.05%
50121104806402	50120251-532010	Publications	49,098	0.13%
N/A	50120251-533055	Motor Fuel & Lubricants	20,157	0.05%
50121104806807	50120251-534005	Electric Equip Rebate	7,900	0.02%
50121104806908	50120251-535020	Write Off	11,584	0.03%
50121104806999	N/A	Inventory Adjustments	-	0.00%
50121104808005	N/A	Interdept Fuel and Lubricants	-	0.00%
50121104808060	50120251-550005	Administration Fees	164,926	0.44%
50121104808010	50120251-550020	Fleet Services	38,950	0.10%
50121104808050	50120251-550025	Sanitation	1,764	0.00%
50121104808040	50120251-550030	Water Charges	1,195	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	2,325,004	6.26%
50121114801101	50120252-510005	Wages Full Time Civilian	1,501,509	4.04%
50121114801102	N/A	Part time	-	0.00%
50121114801105	50120252-510025	Overtime Civilian	753,590	2.03%
50121114802201	50120252-511005	Social Security	133,016	0.36%
50121114802202	50120252-511010	Medicare	33,193	0.09%

City of Kirkwood, Missouri  
AUP Expenditure Summary (Continued)

Old Account Number	New Account Number	Account Descriptions & Vendors	FY25	
			\$	%
50121114802302	50120252-512005	Retirement Civilian	139,467	0.38%
50121114802304	50120252-512015	Deferred Compensation	56,780	0.15%
50121114802101	50120252-513005	Insurance Health	234,413	0.63%
50121114802103	50120252-513010	Insurance Dental	4,886	0.01%
50121114802104	50120252-513015	Insurance Vision	901	0.00%
50121114804030	50120252-521005	Street Lighting	43,271	0.12%
50121114804306	50120252-522025	Equipment Maintenance	1,224	0.00%
50121114804302	50120252-522045	Radio Equipment Maintenance	1,500	0.00%
50121114804203	50120252-523010	Tree Trimming	691,795	1.86%
50121114806113	50120252-530015	Clothing	916	0.00%
50121114806201	50120252-531005	Electricity	26,143,955	70.37%
50121114806204	50120252-531010	Transmission	789,932	2.13%
50121114806632	50120252-533015	Dusk to Dawn Lighting	46	0.00%
50121114806614	50120252-533045	Meter & Parts	493	0.00%
50121114806607	50120252-533070	Safety Equipment	14,511	0.04%
50121114806608	N/A	Small Tools	-	0.00%
50121114806631	50120252-533100	Substation Equipment	34,669	0.09%
50121114806630	50120252-533110	Transformer Poles & Conductor	334,417	0.90%
N/A	50120252-610020	Small Cap Equip & Machinery	-	0.00%
50121114806633	50120252-533115	Traffic Signals	156	0.00%
N/A	50120252-531040	Stormwater Service Charge	-	0.00%
50121134801101	50120253-510005	Wages Full Time Civilian	79,930	0.22%
50121134801105	50120253-510025	Overtime Civilian	1,537	0.00%
50121134802201	50120253-511005	Social Security	3,764	0.01%
50121134802202	50120253-511010	Medicare	880	0.00%
50121134802302	50120253-512005	Retirement Civilian	3,021	0.01%
50121134802304	50120253-512015	Deferred Compensation	1,199	0.00%
50121134802101	50120253-513005	Insurance Health	13,537	0.04%
50121134802103	50120253-513010	Insurance Dental	423	0.00%
50121134802104	50120253-513015	Insurance Vision	92	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees	113,391	0.31%
50121134803109	50120253-520065	Training	9	0.00%
50121134804301	50120253-522040	Office Equipment Maintenance	556	0.00%
50121134806105	50120253-530060	Postage	19,955	0.05%
50121134806634	50120253-533120	Utility Billing Supplies	15,316	0.04%
50121134806801	N/A	Small Cap Office Furniture	-	0.00%
50121154806801	50120253-610060	Small Cap Office Furniture	876	0.00%
50121154807503	50120254-620020	Building & Site Improvements	-	0.00%
50121154807505	50120254-620040	Machinery & Equipment	11,175	0.03%
50121154807506	50120254-620050	Rolling Stock	136,698	0.37%
50121154807507	N/A	Feaibility Studies	-	0.00%
50121154807515	50120254-620080	Distribution Syst Improvement	428,690	1.15%
50121154807004	N/A	Debt Service Issuance Cost	-	0.00%
50121154807002	50120254-540015	Debt Service Interest	1,124,975	3.03%
50121154807003	50120254-540020	Debt Service Fiscal Agent	402	0.00%
		<b>Total</b>	<b>37,150,818</b>	<b>100%</b>
50121104911010	50120251-560005	Transfers to Other Funds	(2,325,004)	
		<b>Net</b>	<b>34,825,814</b>	

**City of Kirkwood, Missouri**  
**AUP Expenditure Summary**

Old Account Number	New Account Number	Account Descriptions & Vendors	FY24	
			\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	333,191	1.10%
50121104801105	50120251-510025	Overtime Civilian	272	0.00%
50121104802201	50120251-511005	Social Security	18,783	0.06%
50121104802202	50120251-511010	Medicare	5,218	0.02%
50121104802302	50120251-512005	Retirement Civilian	24,117	0.08%
50121104802304	50120251-512015	Deferred Compensation	19,342	0.06%
50121104802101	50120251-513005	Insurance Health	47,050	0.16%
50121104802103	50120251-513010	Insurance Dental	938	0.00%
50121104802104	50120251-513015	Insurance Vision	508	0.00%
50121104802904	N/A	Unemployment Comp	-	0.00%
50121104803202	50120251-520005	Audit	28,235	0.09%
50121104803203	50120251-520025	Engineering	159,937	0.53%
50121104803201	50120251-520030	Legal	28,190	0.09%
50121104803109	50120251-520065	Training	76,825	0.25%
50121104803110	50120251-520075	Professional Services Other	228,874	0.75%
50121104804312	50120251-522010	Building & Grounds Maint	5,499	0.02%
50121104804304	50120251-522015	Computer Maintenance	55,654	0.18%
50121104804301	50120251-522040	Office Equipment Maintenance	10,482	0.03%
50121104804315	50120251-522055	Software Maintenance	103,494	0.34%
50121104805301	50120251-522060	Telephone & Cellular	35,300	0.12%
50121104805302	N/A	Celluar Telephone	-	0.00%
50121104805303	N/A	Communication/ Pagers	-	0.00%
50121104805202	50120251-525005	Insurance General Liability	69,094	0.23%
50121104805211	50120251-525010	Insurance Workers Comp	156,132	0.51%
50121104805401	N/A	Advertising / Personnel recruitment	-	0.00%
50121104805405	50120251-526025	Special Events	73,725	0.24%
50121104805801	50120251-527005	Travel	4,831	0.02%
50121104805802	N/A	Travel (Other)	-	0.00%
50121104806101	50120251-530005	Office Supplies	10,238	0.03%
50121104806113	50120251-530015	Clothing	17,784	0.06%
50121104806111	50120251-530035	Food	4,599	0.02%
50121104806108	50120251-530040	Janitorial Supplies	4,321	0.01%
50121104806105	50120251-530060	Postage	282	0.00%
50121104806203	50120251-531020	Natural Gas	2,711	0.01%
50121104806401	50120251-532005	Membership Dues	14,343	0.05%
50121104806402	50120251-532010	Publications	23,239	0.08%
N/A	50120251-533055	Motor Fuel & Lubricants	21,757	0.07%
50121104806807	50120251-534005	Electric Equip Rebate	15,886	0.05%
50121104806908	50120251-535020	Write Off	22,417	0.07%
50121104806999	N/A	Inventory Adjustments	-	0.00%
50121104808005	N/A	Interdept Fuel and Lubricants	-	0.00%
50121104808060	50120251-550005	Administration Fees	156,816	0.52%
50121104808010	50120251-550020	Fleet Services	37,620	0.12%
50121104808050	50120251-550025	Sanitation	1,764	0.01%
50121104808040	50120251-550030	Water Charges	1,046	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	1,712,004	5.64%
50121114801101	50120252-510005	Wages Full Time Civilian	1,354,230	4.46%
50121114801102	N/A	Part time	-	0.00%
50121114801105	50120252-510025	Overtime Civilian	597,261	1.97%
50121114802201	50120252-511005	Social Security	110,130	0.36%
50121114802202	50120252-511010	Medicare	28,003	0.09%

City of Kirkwood, Missouri  
AUP Expenditure Summary (Continued)

Old Account Number	New Account Number	Account Descriptions & Vendors	FY24	
			\$	%
50121114802302	50120252-512005	Retirement Civilian	117,795	0.39%
50121114802304	50120252-512015	Deferred Compensation	36,121	0.12%
50121114802101	50120252-513005	Insurance Health	222,639	0.73%
50121114802103	50120252-513010	Insurance Dental	4,718	0.02%
50121114802104	50120252-513015	Insurance Vision	868	0.00%
50121114804030	50120252-521005	Street Lighting	36,031	0.12%
50121114804306	50120252-522025	Equipment Maintenance	177	0.00%
50121114804302	50120252-522045	Radio Equipment Maintenance	-	0.00%
50121114804203	50120252-523010	Tree Trimming	466,379	1.54%
50121114806113	50120252-530015	Clothing	1,098	0.00%
50121114806201	50120252-531005	Electricity	22,415,489	73.85%
50121114806204	50120252-531010	Transmission	14,267	0.05%
50121114806632	50120252-533015	Dusk to Dawn Lighting	186	0.00%
50121114806614	50120252-533045	Meter & Parts	1,242	0.00%
50121114806607	50120252-533070	Safety Equipment	15,122	0.05%
50121114806608	N/A	Small Tools	-	0.00%
50121114806631	50120252-533100	Substation Equipment	19,871	0.07%
50121114806630	50120252-533110	Transformer Poles & Conductor	220,926	0.73%
N/A	50120252-610020	Small Cap Equip & Machinery	5,790	0.02%
50121114806633	50120252-533115	Traffic Signals	-	0.00%
N/A	50120252-531040	Stormwater Service Charge	-	0.00%
50121134801101	50120253-510005	Wages Full Time Civilian	86,065	0.28%
50121134801105	50120253-510025	Overtime Civilian	992	0.00%
50121134802201	50120253-511005	Social Security	5,527	0.02%
50121134802202	50120253-511010	Medicare	1,293	0.00%
50121134802302	50120253-512005	Retirement Civilian	5,508	0.02%
50121134802304	50120253-512015	Deferred Compensation	4,696	0.02%
50121134802101	50120253-513005	Insurance Health	16,628	0.05%
50121134802103	50120253-513010	Insurance Dental	483	0.00%
50121134802104	50120253-513015	Insurance Vision	105	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees	128,517	0.42%
50121134803109	50120253-520065	Training	460	0.00%
50121134804301	50120253-522040	Office Equipment Maintenance	1,625	0.01%
50121134806105	50120253-530060	Postage	22,955	0.08%
50121134806634	50120253-533120	Utility Billing Supplies	18,712	0.06%
50121134806801	N/A	Small Cap Office Furniture	-	0.00%
50121154806801	50120253-610060	Small Cap Office Furniture	965	0.00%
50121154807503	50120254-620020	Building & Site Improvements	-	0.00%
50121154807505	50120254-620040	Machinery & Equipment	40,975	0.14%
50121154807506	50120254-620050	Rolling Stock	-	0.00%
50121154807507	N/A	Feaibility Studies	-	0.00%
50121154807515	50120254-620080	Distribution Syst Improvement	148,767	0.49%
50121154807004	N/A	Debt Service Issuance Cost	101,608	0.33%
50121154807002	50120254-540015	Debt Service Interest	564,397	1.86%
50121154807003	50120254-540020	Debt Service Fiscal Agent	-	0.00%
		<b>Total</b>	<b>30,351,138</b>	<b>100%</b>
50121104911010	50120251-560005	Transfers to Other Funds	(1,712,004)	
		<b>Net</b>	<b>28,639,134</b>	

**City of Kirkwood, Missouri**  
**AUP Expenditure Summary**

Old Account Number	New Account Number	Account Descriptions & Vendors	FY23	
			\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	547,875	1.45%
50121104801105	50120251-510025	Overtime Civilian	292	0.00%
50121104802201	50120251-511005	Social Security	28,704	0.08%
50121104802202	50120251-511010	Medicare	7,652	0.02%
50121104802302	50120251-512005	Retirement Civilian	32,512	0.09%
50121104802304	50120251-512015	Deferred Compensation	9,972	0.03%
50121104802101	50120251-513005	Insurance Health	57,698	0.15%
50121104802103	50120251-513010	Insurance Dental	1,674	0.00%
50121104802104	50120251-513015	Insurance Vision	354	0.00%
50121104802904	N/A	Unemployment Comp	-	0.00%
50121104803202	50120251-520005	Audit	20,000	0.05%
50121104803203	50120251-520025	Engineering	176,216	0.47%
50121104803201	50120251-520030	Legal	25,114	0.07%
50121104803109	50120251-520065	Training	103,370	0.27%
50121104803110	50120251-520075	Professional Services Other	135,415	0.36%
50121104804312	50120251-522010	Building & Grounds Maint	4,505	0.01%
50121104804304	50120251-522015	Computer Maintenance	50,000	0.13%
50121104804301	50120251-522040	Office Equipment Maintenance	5,552	0.01%
50121104804315	50120251-522055	Software Maintenance	79,289	0.21%
50121104805301	50120251-522060	Telephone & Cellular	11,446	0.03%
50121104805302	N/A	Celluar Telephone	7,431	0.02%
50121104805303	N/A	Communication/ Pagers	7,300	0.02%
50121104805202	50120251-525005	Insurance General Liability	52,519	0.14%
50121104805211	50120251-525010	Insurance Workers Comp	148,692	0.39%
50121104805401	N/A	Advertising / Personnel recruitment	-	0.00%
50121104805405	50120251-526025	Special Events	47,768	0.13%
50121104805801	50120251-527005	Travel	487	0.00%
50121104805802	N/A	Travel (Other)	948	0.00%
50121104806101	50120251-530005	Office Supplies	5,027	0.01%
50121104806113	50120251-530015	Clothing	3,839	0.01%
50121104806111	50120251-530035	Food	3,790	0.01%
50121104806108	50120251-530040	Janitorial Supplies	63	0.00%
50121104806105	50120251-530060	Postage	104	0.00%
50121104806203	50120251-531020	Natural Gas	3,012	0.01%
50121104806401	50120251-532005	Membership Dues	20,145	0.05%
50121104806402	50120251-532010	Publications	10,767	0.03%
N/A	50120251-533055	Motor Fuel & Lubricants	-	0.00%
50121104806807	50120251-534005	Electric Equip Rebate	7,111	0.02%
50121104806908	50120251-535020	Write Off	17,294	0.05%
50121104806999	N/A	Inventory Adjustments	(186)	0.00%
50121104808005	N/A	Interdept Fuel and Lubricants	22,206	0.06%
50121104808060	50120251-550005	Administration Fees	156,821	0.42%
50121104808010	50120251-550020	Fleet Services	37,423	0.10%
50121104808050	50120251-550025	Sanitation	1,764	0.00%
50121104808040	50120251-550030	Water Charges	871	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	1,720,004	4.56%
50121114801101	50120252-510005	Wages Full Time Civilian	1,238,954	3.28%
50121114801102	N/A	Part time	13,752	0.04%
50121114801105	50120252-510025	Overtime Civilian	504,071	1.34%
50121114802201	50120252-511005	Social Security	107,272	0.28%
50121114802202	50120252-511010	Medicare	25,715	0.07%

City of Kirkwood, Missouri  
AUP Expenditure Summary (Continued)

Old Account Number	New Account Number	Account Descriptions & Vendors	FY23	
			\$	%
50121114802302	50120252-512005	Retirement Civilian	103,921	0.28%
50121114802304	50120252-512015	Deferred Compensation	31,158	0.08%
50121114802101	50120252-513005	Insurance Health	205,815	0.55%
50121114802103	50120252-513010	Insurance Dental	4,780	0.01%
50121114802104	50120252-513015	Insurance Vision	806	0.00%
50121114804030	50120252-521005	Street Lighting	30,943	0.08%
50121114804306	50120252-522025	Equipment Maintenance	3,355	0.01%
50121114804302	50120252-522045	Radio Equipment Maintenance	130	0.00%
50121114804203	50120252-523010	Tree Trimming	542,855	1.44%
50121114806113	50120252-530015	Clothing	6,606	0.02%
50121114806201	50120252-531005	Electricity	29,362,015	77.84%
50121114806204	50120252-531010	Transmission	703,068	1.86%
50121114806632	50120252-533015	Dusk to Dawn Lighting	302	0.00%
50121114806614	50120252-533045	Meter & Parts	1,542	0.00%
50121114806607	50120252-533070	Safety Equipment	11,810	0.03%
50121114806608	N/A	Small Tools	57,144	0.15%
50121114806631	50120252-533100	Substation Equipment	19,854	0.05%
50121114806630	50120252-533110	Transformer Poles & Conductor	285,154	0.76%
N/A	50120252-610020	Small Cap Equip & Machinery	-	0.00%
50121114806633	50120252-533115	Traffic Signals	4,179	0.01%
N/A	50120252-531040	Stormwater Service Charge	-	0.00%
50121134801101	50120253-510005	Wages Full Time Civilian	69,744	0.18%
50121134801105	50120253-510025	Overtime Civilian	172	0.00%
50121134802201	50120253-511005	Social Security	4,262	0.01%
50121134802202	50120253-511010	Medicare	997	0.00%
50121134802302	50120253-512005	Retirement Civilian	3,562	0.01%
50121134802304	50120253-512015	Deferred Compensation	1,074	0.00%
50121134802101	50120253-513005	Insurance Health	18,305	0.05%
50121134802103	50120253-513010	Insurance Dental	506	0.00%
50121134802104	50120253-513015	Insurance Vision	103	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees	123,457	0.33%
50121134803109	50120253-520065	Training	-	0.00%
50121134804301	50120253-522040	Office Equipment Maintenance	583	0.00%
50121134806105	50120253-530060	Postage	22,694	0.06%
50121134806634	50120253-533120	Utility Billing Supplies	22,217	0.06%
50121134806801	N/A	Small Cap Office Furniture		0.00%
50121154806801	50120253-610060	Small Cap Office Furniture	-	0.00%
50121154807503	50120254-620020	Building & Site Improvements	-	0.00%
50121154807505	50120254-620040	Machinery & Equipment	-	0.00%
50121154807506	50120254-620050	Rolling Stock	82,970	0.22%
50121154807507	N/A	Feaibility Studies		0.00%
50121154807515	50120254-620080	Distribution Syst Improvement	(39,510)	-0.10%
50121154807004	N/A	Debt Service Issuance Cost	136,443	0.36%
50121154807002	50120254-540015	Debt Service Interest	434,961	1.15%
50121154807003	50120254-540020	Debt Service Fiscal Agent	528	0.00%
		<b>Total</b>	<b>37,721,110</b>	<b>100%</b>
50121104911010	50120251-560005	Transfers to Other Funds	(1,720,004)	
		<b>Net</b>	<b>36,001,106</b>	

**City of Kirkwood, Missouri**  
**AUP Expenditure Summary**

Old Account Number	New Account Number	Account Descriptions & Vendors	FY22	
			\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	386,580	1.42%
50121104801105	50120251-510025	Overtime Civilian	661	0.00%
50121104802201	50120251-511005	Social Security	19,713	0.07%
50121104802202	50120251-511010	Medicare	5,546	0.02%
50121104802302	50120251-512005	Retirement Civilian	21,824	0.08%
50121104802304	50120251-512015	Deferred Compensation	7,679	0.03%
50121104802101	50120251-513005	Insurance Health	33,560	0.12%
50121104802103	50120251-513010	Insurance Dental	1,041	0.00%
50121104802104	50120251-513015	Insurance Vision	197	0.00%
50121104802904	N/A	Unemployment Comp	-	0.00%
50121104803202	50120251-520005	Audit	15,850	0.06%
50121104803203	50120251-520025	Engineering	149,503	0.55%
50121104803201	50120251-520030	Legal	20,749	0.08%
50121104803109	50120251-520065	Training	39,511	0.14%
50121104803110	50120251-520075	Professional Services Other	104,288	0.38%
50121104804312	50120251-522010	Building & Grounds Maint	2,230	0.01%
50121104804304	50120251-522015	Computer Maintenance	50,000	0.18%
50121104804301	50120251-522040	Office Equipment Maintenance	5,055	0.02%
50121104804315	50120251-522055	Software Maintenance	104,786	0.38%
50121104805301	50120251-522060	Telephone & Cellular	12,923	0.05%
50121104805302	N/A	Celluar Telephone	8,711	0.03%
50121104805303	N/A	Communication/ Pagers	4,536	0.02%
50121104805202	50120251-525005	Insurance General Liability	42,735	0.16%
50121104805211	50120251-525010	Insurance Workers Comp	134,460	0.49%
50121104805401	N/A	Advertising / Personnel recruitment	-	0.00%
50121104805405	50120251-526025	Special Events	30,062	0.11%
50121104805801	50120251-527005	Travel	-	0.00%
50121104805802	N/A	Travel (Other)	-	0.00%
50121104806101	50120251-530005	Office Supplies	3,653	0.01%
50121104806113	50120251-530015	Clothing	(35)	0.00%
50121104806111	50120251-530035	Food	2,154	0.01%
50121104806108	50120251-530040	Janitorial Supplies	-	0.00%
50121104806105	50120251-530060	Postage	158	0.00%
50121104806203	50120251-531020	Natural Gas	2,587	0.01%
50121104806401	50120251-532005	Membership Dues	20,579	0.08%
50121104806402	50120251-532010	Publications	4,194	0.02%
N/A	50120251-533055	Motor Fuel & Lubricants	-	0.00%
50121104806807	50120251-534005	Electric Equip Rebate	7,450	0.03%
50121104806908	50120251-535020	Write Off	21,985	0.08%
50121104806999	N/A	Inventory Adjustments	113,964	0.42%
50121104808005	N/A	Interdept Fuel and Lubricants	15,769	0.06%
50121104808060	50120251-550005	Administration Fees	156,821	0.57%
50121104808010	50120251-550020	Fleet Services	54,399	0.20%
50121104808050	50120251-550025	Sanitation	1,764	0.01%
50121104808040	50120251-550030	Water Charges	734	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	1,725,850	6.32%
50121114801101	50120252-510005	Wages Full Time Civilian	1,463,989	5.36%
50121114801102	N/A	Part time	-	0.00%
50121114801105	50120252-510025	Overtime Civilian	448,910	1.64%
50121114802201	50120252-511005	Social Security	119,342	0.44%
50121114802202	50120252-511010	Medicare	28,276	0.10%

City of Kirkwood, Missouri  
AUP Expenditure Summary (Continued)

Old Account Number	New Account Number	Account Descriptions & Vendors	FY22	
			\$	%
50121114802302	50120252-512005	Retirement Civilian	113,856	0.42%
50121114802304	50120252-512015	Deferred Compensation	34,794	0.13%
50121114802101	50120252-513005	Insurance Health	201,263	0.74%
50121114802103	50120252-513010	Insurance Dental	5,798	0.02%
50121114802104	50120252-513015	Insurance Vision	1,027	0.00%
50121114804030	50120252-521005	Street Lighting	25,807	0.09%
50121114804306	50120252-522025	Equipment Maintenance	8,340	0.03%
50121114804302	50120252-522045	Radio Equipment Maintenance	450	0.00%
50121114804203	50120252-523010	Tree Trimming	432,949	1.59%
50121114806113	50120252-530015	Clothing	7,157	0.03%
50121114806201	50120252-531005	Electricity	20,575,205	75.34%
50121114806204	50120252-531010	Transmission	25,785	0.09%
50121114806632	50120252-533015	Dusk to Dawn Lighting	4,580	0.02%
50121114806614	50120252-533045	Meter & Parts	284	0.00%
50121114806607	50120252-533070	Safety Equipment	13,095	0.05%
50121114806608	N/A	Small Tools	21,371	0.08%
50121114806631	50120252-533100	Substation Equipment	13,205	0.05%
50121114806630	50120252-533110	Transformer Poles & Conductor	173,427	0.64%
N/A	50120252-610020	Small Cap Equip & Machinery	-	0.00%
50121114806633	50120252-533115	Traffic Signals	2,526	0.01%
N/A	50120252-531040	Stormwater Service Charge	-	0.00%
50121134801101	50120253-510005	Wages Full Time Civilian	55,005	0.20%
50121134801105	50120253-510025	Overtime Civilian	204	0.00%
50121134802201	50120253-511005	Social Security	3,320	0.01%
50121134802202	50120253-511010	Medicare	776	0.00%
50121134802302	50120253-512005	Retirement Civilian	2,654	0.01%
50121134802304	50120253-512015	Deferred Compensation	911	0.00%
50121134802101	50120253-513005	Insurance Health	11,151	0.04%
50121134802103	50120253-513010	Insurance Dental	398	0.00%
50121134802104	50120253-513015	Insurance Vision	80	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees	106,699	0.39%
50121134803109	50120253-520065	Training	(166)	0.00%
50121134804301	50120253-522040	Office Equipment Maintenance	1,070	0.00%
50121134806105	50120253-530060	Postage	22,653	0.08%
50121134806634	50120253-533120	Utility Billing Supplies	20,046	0.07%
50121134806801	N/A	Small Cap Office Furniture	240	0.00%
50121154806801	50120253-610060	Small Cap Office Furniture	-	0.00%
50121154807503	50120254-620020	Building & Site Improvements	-	0.00%
50121154807505	50120254-620040	Machinery & Equipment	-	0.00%
50121154807506	50120254-620050	Rolling Stock	26,825	0.10%
50121154807507	N/A	Feaibility Studies	2,500	0.01%
50121154807515	50120254-620080	Distribution Syst Improvement	-	0.00%
50121154807004	N/A	Debt Service Issuance Cost	-	0.00%
50121154807002	50120254-540015	Debt Service Interest	-	0.00%
50121154807003	50120254-540020	Debt Service Fiscal Agent	-	0.00%
<b>Total</b>			<b>27,310,026</b>	<b>100%</b>
50121104911010	50120251-560005	Transfers to Other Funds	(1,725,850)	
<b>Net</b>			<b>25,584,176</b>	

**City of Kirkwood, Missouri**  
**AUP Expenditure Summary**

Old Account Number	New Account Number	Account Descriptions & Vendors	FY21	
			\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	430,131.18	1.68%
50121104801105	50120251-510025	Overtime Civilian	-	0.00%
50121104802201	50120251-511005	Social Security	21,658.80	0.08%
50121104802202	50120251-511010	Medicare	6,042.32	0.02%
50121104802302	50120251-512005	Retirement Civilian	26,145.86	0.10%
50121104802304	50120251-512015	Deferred Compensation	2,334.87	0.01%
50121104802101	50120251-513005	Insurance Health	38,181.04	0.15%
50121104802103	50120251-513010	Insurance Dental	1,157.62	0.00%
50121104802104	50120251-513015	Insurance Vision	196.80	0.00%
50121104802904	N/A	Unemployment Comp	1,019.41	0.00%
50121104803202	50120251-520005	Audit	22,600.00	0.09%
50121104803203	50120251-520025	Engineering	177,133.93	0.69%
50121104803201	50120251-520030	Legal	21,913.12	0.09%
50121104803109	50120251-520065	Training	15,597.60	0.06%
50121104803110	50120251-520075	Professional Services Other	104,923.16	0.41%
50121104804312	50120251-522010	Building & Grounds Maint	515.42	0.00%
50121104804304	50120251-522015	Computer Maintenance	50,000.00	0.20%
50121104804301	50120251-522040	Office Equipment Maintenance	4,002.98	0.02%
50121104804315	50120251-522055	Software Maintenance	66,638.75	0.26%
50121104805301	50120251-522060	Telephone & Cellular	6,815.14	0.03%
50121104805302	N/A	Celluar Telephone	8,976.91	0.04%
50121104805303	N/A	Communication/ Pagers	4,536.00	0.02%
50121104805202	50120251-525005	Insurance General Liability	41,896.27	0.16%
50121104805211	50120251-525010	Insurance Workers Comp	127,386.00	0.50%
50121104805401	N/A	Advertising / Personnel recruitment	1,994.25	0.01%
50121104805405	50120251-526025	Special Events	16,512.94	0.06%
50121104805801	50120251-527005	Travel	-	0.00%
50121104805802	N/A	Travel (Other)	-	0.00%
50121104806101	50120251-530005	Office Supplies	914.86	0.00%
50121104806113	50120251-530015	Clothing	-	0.00%
50121104806111	50120251-530035	Food	1,106.41	0.00%
50121104806108	50120251-530040	Janitorial Supplies	15.79	0.00%
50121104806105	50120251-530060	Postage	73.89	0.00%
50121104806203	50120251-531020	Natural Gas	2,106.35	0.01%
50121104806401	50120251-532005	Membership Dues	20,221.91	0.08%
50121104806402	50120251-532010	Publications	2,725.58	0.01%
N/A	50120251-533055	Motor Fuel & Lubricants	-	0.00%
50121104806807	50120251-534005	Electric Equip Rebate	1,800.00	0.01%
50121104806908	50120251-535020	Write Off	18,780.75	0.07%
50121104806999	N/A	Inventory Adjustments	8,609.37	0.03%
50121104808005	N/A	Interdept Fuel and Lubricants	6,051.89	0.02%
50121104808060	50120251-550005	Administration Fees	156,821.00	0.61%
50121104808010	50120251-550020	Fleet Services	95,628.00	0.37%
50121104808050	50120251-550025	Sanitation	1,764.00	0.01%
50121104808040	50120251-550030	Water Charges	595.71	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	1,710,000.00	6.68%
50121114801101	50120252-510005	Wages Full Time Civilian	1,547,427.42	6.04%
50121114801102	N/A	Part time	-	0.00%
50121114801105	50120252-510025	Overtime Civilian	302,753.12	1.18%
50121114802201	50120252-511005	Social Security	109,716.62	0.43%
50121114802202	50120252-511010	Medicare	25,659.81	0.10%

City of Kirkwood, Missouri  
AUP Expenditure Summary (Continued)

Old Account Number	New Account Number	Account Descriptions & Vendors	FY21	
			\$	%
50121114802302	50120252-512005	Retirement Civilian	111,326.81	0.43%
50121114802304	50120252-512015	Deferred Compensation	8,328.71	0.03%
50121114802101	50120252-513005	Insurance Health	204,375.00	0.80%
50121114802103	50120252-513010	Insurance Dental	5,414.26	0.02%
50121114802104	50120252-513015	Insurance Vision	974.56	0.00%
50121114804030	50120252-521005	Street Lighting	23,894.75	0.09%
50121114804306	50120252-522025	Equipment Maintenance	-	0.00%
50121114804302	50120252-522045	Radio Equipment Maintenance	364.00	0.00%
50121114804203	50120252-523010	Tree Trimming	36,004.95	0.14%
50121114806113	50120252-530015	Clothing	5,842.86	0.02%
50121114806201	50120252-531005	Electricity	19,586,288.52	76.47%
50121114806204	50120252-531010	Transmission	24,646.06	0.10%
50121114806632	50120252-533015	Dusk to Dawn Lighting	7,960.12	0.03%
50121114806614	50120252-533045	Meter & Parts	106.96	0.00%
50121114806607	50120252-533070	Safety Equipment	4,405.43	0.02%
50121114806608	N/A	Small Tools	6,706.91	0.03%
50121114806631	50120252-533100	Substation Equipment	25,434.52	0.10%
50121114806630	50120252-533110	Transformer Poles & Conductor	96,025.34	0.37%
N/A	50120252-610020	Small Cap Equip & Machinery	-	0.00%
50121114806633	50120252-533115	Traffic Signals	-	0.00%
N/A	50120252-531040	Stormwater Service Charge	-	0.00%
50121134801101	50120253-510005	Wages Full Time Civilian	50,703.65	0.20%
50121134801105	50120253-510025	Overtime Civilian	68.98	0.00%
50121134802201	50120253-511005	Social Security	2,906.75	0.01%
50121134802202	50120253-511010	Medicare	679.78	0.00%
50121134802302	50120253-512005	Retirement Civilian	2,713.16	0.01%
50121134802304	50120253-512015	Deferred Compensation	181.72	0.00%
50121134802101	50120253-513005	Insurance Health	16,755.00	0.07%
50121134802103	50120253-513010	Insurance Dental	380.00	0.00%
50121134802104	50120253-513015	Insurance Vision	82.50	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees	92,702.96	0.36%
50121134803109	50120253-520065	Training	-	0.00%
50121134804301	50120253-522040	Office Equipment Maintenance	2,670.00	0.01%
50121134806105	50120253-530060	Postage	17,585.70	0.07%
50121134806634	50120253-533120	Utility Billing Supplies	19,810.83	0.08%
50121134806801	N/A	Small Cap Office Furniture	995.46	0.00%
50121154806801	50120253-610060	Small Cap Office Furniture	-	0.00%
50121154807503	50120254-620020	Building & Site Improvements	-	0.00%
50121154807505	50120254-620040	Machinery & Equipment	-	0.00%
50121154807506	50120254-620050	Rolling Stock	-	0.00%
50121154807507	N/A	Feaibility Studies	-	0.00%
50121154807515	50120254-620080	Distribution Syst Improvement	44,035.29	0.17%
50121154807004	N/A	Debt Service Issuance Cost	-	0.00%
50121154807002	50120254-540015	Debt Service Interest	-	0.00%
50121154807003	50120254-540020	Debt Service Fiscal Agent	-	0.00%
		<b>Total</b>	<b>25,611,454</b>	<b>100%</b>
50121104911010	50120251-560005	Transfers to Other Funds	(1,710,000.00)	
		<b>Net</b>	<b>23,901,454</b>	

City of Kirkwood, Missouri

Expenditure Breakdown by vendors

[See details on Capital Project tab](#)

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
50121104801101	50120251-510005	Wages Full Time Civilian	282,302.69	0.78%	333,191.11	1.12%	547,875.47	1.47%	386,579.60	1.42%	430,131.18	1.68%
50121104801105	50120251-510025	Overtime Civilian	29.04	0.00%	271.85	0.00%	291.53	0.00%	660.59	0.00%	-	
50121104802201	50120251-511005	Social Security	13,662.18	0.04%	18,783.02	0.06%	28,704.22	0.08%	19,712.76	0.07%	21,658.80	0.08%
50121104802202	50120251-511010	Medicare	3,924.08	0.01%	5,217.95	0.02%	7,651.65	0.02%	5,546.34	0.02%	6,042.32	0.02%
50121104802302	50120251-512005	Retirement Civilian	15,992.01	0.04%	24,117.22	0.08%	32,512.34	0.09%	21,823.95	0.08%	26,145.86	0.10%
50121104802304	50120251-512015	Deferred Compensation	7,648.64	0.02%	19,342.41	0.07%	9,971.90	0.03%	7,679.11	0.03%	2,334.87	0.01%
50121104802101	50120251-513005	Insurance Health	31,124.00	0.09%	47,050.00	0.16%	57,697.90	0.16%	33,559.52	0.12%	38,181.04	0.15%
50121104802103	50120251-513010	Insurance Dental	395.67	0.00%	937.60	0.00%	1,674.42	0.00%	1,040.79	0.00%	1,157.62	0.00%
50121104802104	50120251-513015	Insurance Vision	157.80	0.00%	508.39	0.00%	354.22	0.00%	196.80	0.00%	196.80	0.00%
50121104802904	N/A	Unemployment Comp									1,019.41	0.00%
50121104803202	50120251-520005	Audit										
		Sikich	19,772.96	0.05%	28,235.00	0.10%	20,000.00	0.05%	15,850.00	0.06%		
		HOCHSCHILD, BLOOM									22,600.00	0.09%
50121104803203	50120251-520025	Engineering										
		CDG ENGINEERS							44,063.25	0.16%	40,761.25	0.16%
		GDS ASSOCIATES INC	249,475.37	0.69%	159,837.36	0.54%	139,128.64	0.37%	92,277.30	0.34%	96,200.98	0.38%
		NOVATECH, LLC									8,775.00	0.03%
		ROTHERMEL ENGINEERIN			100.00	0.00%	6,800.00	0.02%	5,200.00	0.02%	4,382.70	0.02%
		LUZCO TECHNOLOGIES L	81,907.39	0.23%								
		SURVALENT TECHNOLOG					26,765.00	0.07%			27,014.00	0.11%
		SWOVA TECH INC							7,962.50	0.03%		
		UNION PACIFIC RAILRO	1,816.20	0.01%			3,122.50	0.01%				
		CULLINAN, KEVIN					400.00	0.00%				
50121104803201	50120251-520030	Legal										
		HEALY LAW OFFICES LL	15,871.10	0.04%	5,962.50	0.02%	4,162.50	0.01%				
		LEWIS RICE LLC	15,810.34	0.04%	18,905.26	0.06%	19,638.75	0.05%	20,749.34	0.08%	21,913.12	0.09%
		SPIEGEL & MCDIARMID	4,338.76	0.01%	3,321.87	0.01%	1,312.50	0.00%				
		CUNNINGHAM VOGEL & R	6.53	0.00%								
		HANNIBAL BOARD OF PU	7,318.33	0.02%								
50121104803109	50120251-520065	Training										
		ALBAT PROGRAM									3,794.33	0.01%
		AMEC			2,195.00	0.01%						
		AMEREN DEVELOPMENT C	9,000.00	0.02%	12,250.00	0.04%	13,000.00	0.03%	5,000.00	0.02%	5,000.00	0.02%
		DAUPLER INC							14,900.00	0.05%		
		DTK STUDIOS			3,500.00	0.01%						
		KIRKWOOD DES PERES A			38,039.92	0.13%						
		MAMU	22,915.87	0.06%	10,805.96	0.04%	5,801.32	0.02%	13,963.23	0.05%	2,600.00	0.01%
		MJMEUC									2,600.00	0.01%
		WROBEL, IAN	3,930.00	0.01%	3,930.00	0.01%						
		MISSOURI ELECTRIC	350.00	0.00%								
		EARL, STEVE							97.52	0.00%		
		Electric Movie Sponsor					500.00	0.00%				
		Association of MO Electric					1,300.00	0.00%				
		BULBACK, STEVEN					15.11	0.00%	85.56	0.00%		
		CUNNINGHAM, TIM					3,500.00	0.01%				

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21		
			\$	%	\$	%	\$	%	\$	%	\$	%	
		KIRKROCK MUSIC FEST					1,000.00	0.00%					
		KIRKWOOD AREA CHAMB					7,757.00	0.02%					
		KIRKWOOD DES PERES							2,165.00	0.01%			
		KMOV					4,500.00	0.01%					
		MEACHAM PARK NEIGHB					10,125.00	0.03%					
		ROBERT HALF					20,165.00	0.05%					
		ROTARY CLUB OF KIRK					5,000.00	0.01%					
		STL RECOVERY FUN					10,000.00	0.03%					
		THE ASTHMA AND ALLE					1,750.00	0.00%					
		VISA CARD CENTER					16,456.79	0.04%	3,299.94	0.01%	1,603.27	0.01%	
		WARMING HEARTS AND					2,500.00	0.01%					
		Unknown	3,193.81	0.01%	6,103.91	0.02%							
50121104803110	50120251-520075	Professional Services Other											
		AP'S CONCRETE AND DE					1,500.00	0.01%					
		DAUPLER INC					71,820.00	0.24%					
		ENGLEMAN, LINDSEY					18,000.00	0.06%					
		LOCHMUELLER GROUP IN	57,336.61	0.16%	39,307.87	0.13%	42,397.20	0.11%	34,753.00	0.13%	32,923.55	0.13%	
		ONSOLVE, LLC									9,775.00	0.04%	
		PROFESSIONAL ENVIRO							986.51	0.00%			
		SCHAEFFER ELECTRIC					938.60	0.00%					
		SOSOCIAL MARKETING						14,750.00	0.04%	15,000.00	0.05%	3,750.00	0.01%
		SUNBELT SOLOMAN SERV					4,911.88	0.02%					
		SWOVA TECH INC					2,275.00	0.01%					
		USIC LOCATING SERVIC	65,044.97	0.18%	70,535.81	0.24%	78,268.00	0.21%	53,548.67	0.20%	56,674.61	0.22%	
		HOUSKA, KRISTINE	9,974.76	0.03%									
		HYPER-REACH	3,600.00	0.01%									
		KNESE, TERESA	4,178.48	0.01%									
		UTILISMART CORPORATI	9,750.00	0.03%							1,800.00	0.01%	
		WASTE CONNECTIONS	5,191.52	0.01%									
		Blank & Unknown	9,894.49	0.03%	19,584.88	0.07%							
50121104804312	50120251-522010	Building & Grounds Maint											
		MIDDENDORF & REUSS C					4,807.90	0.02%					
		ONE TIME PAY - PCARD					151.42	0.00%					
		SGR INC					540.00	0.00%	515.00	0.00%			
		SUNBELT SOLOMAN SERV	4,336.92	0.01%									
		GS ISSUES					15.77	0.00%					
		VISA CARD CENTER					3,974.01	0.01%	2,229.86	0.01%	515.42	0.00%	
50121104804304	50120251-522015	Computer Maintenance											
		ROTOLITE OF ST. LOUI	2,447.00	0.01%	1,436.00	0.00%							
		ETAP	13,713.00	0.04%									
		SEMACONNECT INC	2,640.00	0.01%									
		Blank & Unknown	50,004.00	0.14%	54,218.20	0.18%	50,000.00	0.13%	50,000.00	0.18%	50,000.00	0.20%	
50121104804301	50120251-522040	Office Equipment Maintenance											
		RICOH USA INC	6,983.18	0.02%	3,970.01	0.01%	97.46	0.00%	167.30	0.00%	59.90	0.00%	
		ROTOLITE OF ST. LOUI					2,371.00	0.01%	1,589.00	0.01%	1,589.00	0.01%	

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		SCANTRON CORPORATION	1,216.48	0.00%	1,101.44	0.00%	930.00	0.00%	697.50	0.00%	1,162.50	0.00%
		VISA CARD CENTER					2,935.93	0.01%	2,581.52	0.01%	1,191.58	0.00%
		Blank & Unknown	149.31	0.00%	3,039.71	0.01%	-					
50121104804315	50120251-522055	Software Maintenance										
		ELSTER SOLUTIONS INC	83,263.07	0.23%	99,158.08	0.33%	67,320.15	0.18%	65,063.32	0.24%	60,571.22	0.24%
		CADD MIRCO SYSTEMS	1,320.00	0.00%								
		DAUPLER INC	85,230.00	0.24%								
		MAMU							4,501.73	0.02%	4,117.53	0.02%
		SURVALENT TECHNOLOGY	30,945.00	0.09%					25,250.00	0.09%		
		TYLER TECHNOLOGIES	12,000.00	0.03%								
		SOSOCIAL					1,500.00	0.00%				
		SWOVA TECH INC									1,950.00	0.01%
		ONSOLVE LLC					10,469.03	0.03%	9,970.50	0.04%		
		Unknown	4,000.81	0.01%	4,335.57	0.01%						
50121104805301	50120251-522060	Telephone & Cellular										
		CHARTER COMMUNICATIO	1,501.20	0.00%	1,195.13	0.00%	1,066.16	0.00%	1,087.29	0.00%	1,082.20	0.00%
		EVERSTREAM SOLUTIONS	12,051.77	0.03%	10,994.26	0.04%						
		SEGRA	6,000.00	0.02%								
		ONE TIME PAY - PCARD			1,119.62	0.00%	10,380.24	0.03%				
		VISA CARD CENTER							11,836.00	0.04%	5,732.94	0.02%
		Unknown	24,426.35	0.07%	21,990.61	0.07%						
50121104805302	N/A	Celluar Telephone										
		VERIZON					1,926.97	0.01%				
		VISA CARD CENTER					5,504.39	0.01%	8,710.67	0.03%	8,976.91	0.04%
50121104805303	N/A	Communication/ Pagers										
		VISA CARD CENTER					7,300.21	0.02%	4,536.00	0.02%	4,536.00	0.02%
50121104805401	N/A	Advertising / Personnel recruitment										
		TECH ELECTRONICS									1,994.25	0.01%
50121104805202	50120251-525005	Insurance General Liability										
		ARTHUR J GALLAGHER R	72,734.79	0.20%	63,640.36	0.21%	52,519.35	0.14%	42,735.03	0.16%	41,896.27	0.16%
		Blank & Unknown	(5,192.05)	-0.01%	5,453.55	0.02%						
50121104805211	50120251-525010	Insurance Workers Comp	143,121.00	0.40%	156,132.00	0.53%	148,692.00	0.40%	134,460.00	0.49%	127,386.00	0.50%
50121104805405	50120251-526025	Special Events										
		CORNUTE, BONITA			200.00	0.00%						
		CORNUTE, JEROME	200.00	0.00%	200.00	0.00%						
		CULVER COMPANY LLC	1,195.00	0.00%	4,319.47	0.01%						
		CUNNINGHAM, TIM	4,450.00	0.01%	4,450.00	0.01%						
		DANCE CENTER OF KIRK	1,000.00	0.00%	1,000.00	0.00%						
		GATEWAY REGION YMCA					1,750.00	0.00%				
		GENE DEL INC	797.00	0.00%								
		KIRKWOOD AREA CHAMBE	28,820.00	0.08%			5,500.00	0.01%			2,000.00	0.01%
		KIRKROCK MUSIC FESTI			5,000.00	0.02%						
		KIRKWOOD ARTS FOUNDA	14,500.00	0.04%	14,500.00	0.05%	12,000.00	0.03%				
		KIRKWOOD BUSINESS D					15,000.00	0.04%				
		KIRKWOOD DES PERES A	1,000.00	0.00%	18,000.00	0.06%	2,000.00	0.01%	3,500.00	0.01%		

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		KIRKWOOD HISTORICAL	3,874.00	0.01%								
		KIRKWOOD ROTARY CLUB	5,000.00	0.01%	5,000.00	0.02%						
		ROTARY RAMBLE RECL									5,000.00	0.02%
		SBD					850.00	0.00%				
		SPROG SPONSORSHIP									2,500.00	0.01%
		STL RECOVERY FUN	5,000.00	0.01%								
		STUDIO X			1,200.00	0.00%						
		THE BARBER LOUNGE									2,500.00	0.01%
		WARMING HEARTS AND H	3,100.00	0.01%	2,600.00	0.01%						
		VISA CARD CENTER					10,667.98	0.03%	5,561.63	0.02%	4,512.94	0.02%
		RECLASS EL SPONSORS							21,000.00	0.08%		
		Blank & Unknown	21,024.93	0.06%	17,255.12	0.06%						
50121104805801	50120251-527005	Travel	1,821.26	0.01%	4,830.68	0.02%						
		VISA CARD CENTER					487.21	0.00%				
50121104805802	N/A	Travel (Other)										
		VISA CARD CENTER					947.53	0.00%				
50121104806101	50120251-530005	Office Supplies										
		DEAN LENZ CREDIT CA							(29.99)	0.00%		
		PITNEY BOWES	1,281.63	0.00%								
		RICOH USA INC	268.16	0.00%								
		GENE DEL INC							88.00	0.00%		
		GS ISSUES					399.71	0.00%	411.52	0.00%	322.20	0.00%
		IMAGE ONE CORPORATI					1,667.95	0.00%				
		VISA CARD CENTER					2,959.73	0.01%	3,183.35	0.01%	592.66	0.00%
		Blank & Unknown	7,118.10	0.02%	10,238.05	0.03%						
50121104806113	50120251-530015	Clothing										
		TREETOP ENTERPRISES					264.78	0.00%				
		ONE TIME PAY - PCARD			902.73	0.00%	3,574.01	0.01%				
		VISA CARD CENTER							(34.57)	0.00%		
		Blank & Unknown	20,343.37	0.06%	16,881.35	0.06%						
50121104806111	50120251-530035	Food										
		ONE TIME PAY - PCARD			385.67	0.00%	3,790.15	0.01%	2,157.20	0.01%		
		VISA CARD CENTER									1,106.41	0.00%
		Blank & Unknown	2,373.50	0.01%	4,213.18	0.01%			(3.69)	0.00%		
50121104806108	50120251-530040	Janitorial Supplies										
		GS ISSUES									3.35	0.00%
		ONE TIME PAY - PCARD			276.24	0.00%	62.64	0.00%				
		VISA CARD CENTER									12.44	0.00%
		Blank & Unknown	4,122.18	0.01%	4,045.19	0.01%						
50121104806105	50120251-530060	Postage	2.02	0.00%	282.21	0.00%						
		VISA CARD CENTER					82.35	0.00%	157.31	0.00%	72.38	0.00%
		Blank & Unknown					21.96	0.00%	1.02	0.00%	1.51	0.00%
50121104806203	50120251-531020	Natural Gas										
		AMEREN UE	162.54	0.00%								
		SPIRE	2,823.39	0.01%	2,710.54	0.01%	3,011.76	0.01%	2,587.06	0.01%	2,106.35	0.01%

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
50121104806401	50120251-532005	Membership Dues										
		ICLEI									600.00	0.00%
		MAMU	19,338.73	0.05%	13,680.00	0.05%	16,370.00	0.04%	16,987.73	0.06%	17,687.19	0.07%
		VISA CARD CENTER					3,775.00	0.01%	3,591.00	0.01%	1,934.72	0.01%
		Unknown	753.90	0.00%	662.90	0.00%						
50121104806402	50120251-532010	Publications										
		550 KTRS RADIO	550.00	0.00%	550.00	0.00%						
		DTK STUDIOS	10,500.00	0.03%	1,500.00	0.01%						
		ENGLEMAN, LINDSEY	18,000.00	0.05%	-	0.00%						
		KIRKWOOD AREA CHAMBE	600.00	0.00%	-	0.00%						
		ONE TIME PAY - PCARD					1,254.86	0.00%				
		PLAYBILL INC	1,253.75	0.00%	1,253.75	0.00%						
		VISA CARD CENTER										
		Unknown	18,194.43	0.05%	18,680.25	0.06%	10,767.19	0.03%	4,194.03	0.02%	2,725.58	0.01%
N/A	50120251-533055	Motor Fuel & Lubricants										
		WRIGHT EXPRESS	19,831.54	0.06%	20,506.87	0.07%						
		Blank & Unknown	325.14	0.00%	1,249.95	0.00%						
50121104806807	50120251-534005	Electric Equip Rebate										
		MAMU			4,501.73	0.02%						
		VOSS LIGHTING, INC	400.40	0.00%	583.90	0.00%			3,750.00	0.01%		
		VISA CARD CENTER										
		ORTLIP, FRED					300.00	0.00%				
		WANG, STEVE									300.00	0.00%
		Blank & Unknown	7,500.00	0.02%	10,800.00	0.04%	6,811.45	0.02%	3,699.99	0.01%	1,500.00	0.01%
50121104806908	50120251-535020	Write Off	11,583.55	0.03%	22,417.01	0.08%	17,293.70	0.05%	21,985.29	0.08%	18,780.75	0.07%
50121104806999	N/A	Inventory Adjustments					(186.25)	0.00%	113,963.52	0.42%	8,609.37	0.03%
50121104808005	N/A	Interdept Fuel and Lubricants										
		FLEET CHARGES					170.96	0.00%	794.61	0.00%	303.66	0.00%
		WRIGHT EXPRESS					22,035.50	0.06%	14,974.10	0.05%	5,748.23	0.02%
50121104808060	50120251-550005	Administration Fees										
		UNION PACIFIC RAILRO	8,110.00	0.02%								
		Blank & Unknown	156,816.00	0.44%	156,816.00	0.53%	156,821.00	0.42%	156,821.00	0.57%	156,821.00	0.61%
50121104808010	50120251-550020	Fleet Services	38,950.00	0.11%	37,620.00	0.13%	37,423.00	0.10%	54,399.00	0.20%	95,628.00	0.37%
50121104808050	50120251-550025	Sanitation	1,764.00	0.00%	1,764.00	0.01%	1,764.00	0.00%	1,764.00	0.01%	1,764.00	0.01%
50121104808040	50120251-550030	Water Charges	1,195.08	0.00%	1,045.79	0.00%	870.98	0.00%	733.53	0.00%	595.71	0.00%
50121104911010	50120251-560005	Transfers to Other Funds	2,325,004.00	6.45%	1,712,004.00	5.77%	1,720,004.00	4.63%	1,725,850.00	6.32%	1,710,000.00	6.68%
50121114801101	50120252-510005	Wages Full Time Civilian	1,501,508.51	4.17%	1,354,230.03	4.56%	1,238,953.79	3.34%	1,463,988.98	5.36%	1,547,427.42	6.04%
50121114801102	N/A	Part time					13,752.00	0.04%			-	
50121114801105	50120252-510025	Overtime Civilian	753,589.85	2.09%	597,261.24	2.01%	504,071.46	1.36%	448,910.20	1.64%	302,753.12	1.18%
50121114802201	50120252-511005	Social Security	133,015.86	0.37%	110,129.55	0.37%	107,272.04	0.29%	119,341.63	0.44%	109,716.62	0.43%
50121114802202	50120252-511010	Medicare	33,193.37	0.09%	28,002.67	0.09%	25,714.92	0.07%	28,275.87	0.10%	25,659.81	0.10%
50121114802302	50120252-512005	Retirement Civilian	139,466.50	0.39%	117,794.85	0.40%	103,920.92	0.28%	113,856.23	0.42%	111,326.81	0.43%
50121114802304	50120252-512015	Deferred Compensation	56,780.22	0.16%	36,121.06	0.12%	31,157.66	0.08%	34,793.57	0.13%	8,328.71	0.03%
50121114802101	50120252-513005	Insurance Health	234,413.00	0.65%	222,639.00	0.75%	205,815.00	0.55%	201,263.04	0.74%	204,375.00	0.80%
50121114802103	50120252-513010	Insurance Dental	4,886.38	0.01%	4,718.26	0.02%	4,779.86	0.01%	5,798.04	0.02%	5,414.26	0.02%

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21		
			\$	%	\$	%	\$	%	\$	%	\$	%	
50121114802104	50120252-513015	Insurance Vision	900.86	0.00%	868.00	0.00%	805.62	0.00%	1,027.04	0.00%	974.56	0.00%	
50121114804030	50120252-521005	Street Lighting											
		UB CHARGE UPDATE					30,942.88	0.08%	25,806.83	0.09%	23,894.75	0.09%	
		VOSS LIGHTING, INC	1,117.20	0.00%									
		Blank & Unknown	42,153.64	0.12%	36,031.49	0.12%							
50121114804306	50120252-522025	Equipment Maintenance	1,224.22	0.00%	176.78	0.00%			8,340.00	0.03%			
		BOUND TREE MEDICAL											
		MID-AMERICA TESTIIN					3,256.44	0.01%					
		VISA CARD CENTER					98.28	0.00%					
50121114804302	50120252-522045	Radio Equipment Maintenance											
		BLINK CHARGING CO	960.00	0.00%									
		SGR INC	540.00	0.00%									
		TECH ELECTRONICS							450.00	0.00%			
		VISA CARD CENTER					129.99	0.00%			364.00	0.00%	
50121114804203	50120252-523010	Tree Trimming											
		AT&T SERVICES INC	1,476.26	0.00%									
		BTS CONCRETE	4,600.00	0.01%									
		DOWN TO EARTH						350.00	0.00%				
		EPIC LANDSCAPING	2,500.00	0.01%									
		E S R I INC				3,581.15	0.01%						
		ED ROEHR SAFETY PROD				1,009.48	0.00%						
		EVANS FACILITY CONS						1,075.00	0.00%				
		KIRKWOOD AREA CHAMB						3,772.00	0.01%				
		MIDWEST SCAPES, LLC	5,445.00	0.02%									
		MONSTER TREE SERVIC						15,000.00	0.04%				
		ONE TIME PAY - PCARD				1,360.40	0.00%						
		REACH	750.00	0.00%		1,215.78	0.00%						
		RELIABLE TREE CARE	45,065.00	0.13%				7,500.00	0.02%	22,363.00	0.08%		
		RODEMYER CHRISTEL IN	1,057.58	0.00%									
		SCHAEFFER ELECTRIC						57,384.00	0.15%				
		SWEETENS CONCRETE SE	1,850.00	0.01%									
		UNITED PETROLEUM SE						2,452.81	0.01%				
		USIC LOCATING SERVI						967.70	0.00%				
		VISA CARD CENTER						4,969.90	0.01%				
		WARNER, ALVINA						5,201.84	0.01%				
		WASTE CONNECTIONS				6,221.38	0.02%	1,249.56	0.00%				
		WRIGHT TREE SERVICE	657,621.52	1.83%	421,567.03	1.42%	442,932.04	1.19%	410,585.97	1.50%	36,004.95	0.14%	
		Blank & Unknown	(28,570.86)	-0.08%	31,423.94	0.11%							
50121114806113	50120252-530015	Clothing											
		ONE TIME PAY - PCARD				28.00	0.00%						
		VISA CARD CENTER						6,605.75	0.02%	7,157.31	0.03%	5,842.86	0.02%
		Unknown	915.88	0.00%	1,069.91	0.00%							
50121114806201	50120252-531005	Electricity											
		AEP ENERGY PARTNERS	634,265.60	1.76%	633,481.20	2.13%							
		AMEREN MISSOURI			50,325.00	0.17%	275,200.00	0.74%	128,850.00	0.47%			

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		AMEREN UE	54,187.40	0.15%	44,815.31	0.15%	34,616.68	0.09%	49,226.53	0.18%	44,289.41	0.17%
		MIDAMERICAN ENERGY S	240,000.00	0.67%	-	0.00%						
		MIDCONTINENT IND							116,142.26	0.43%		
		MISO	11,084,685.55	30.77%	8,467,455.26	28.52%	16,266,220.98	43.79%	8,222,426.49	30.11%	7,136,944.81	27.87%
		MISSOURI ELECTRIC	13,082,248.92	36.31%	11,504,435.17	38.75%	12,079,635.91	32.52%				
		MISSOURI JOINT MUNI							11,826,598.59	43.30%	11,959,397.81	46.70%
		NEXTERA ENERGY CAPI					483,016.00	1.30%	483,016.00	1.77%	447,152.00	1.75%
		TRANS ALTA ENERGY			89,982.82	0.30%						
		AJE to correct to actual							(251,054.79)	-0.92%	(181,899.01)	-0.71%
		Unknown	1,048,567.14	2.91%	1,624,993.85	5.47%	223,325.52	0.60%			180,403.50	0.70%
50121114806204	50120252-531010	Transmission										
		AEP ENERGY PARTNERS					345,168.00	0.93%				
		AMEREN UE					11,030.20	0.03%	150.00	0.00%	150.00	0.00%
		KARBONE INC	11,880.00	0.03%								
		MISSOURI ELECTRIC	14,190.00	0.04%								
		MJMEUC					13,200.00	0.04%	13,200.00	0.05%	13,200.00	0.05%
		MORAIN SANDS WIND	566,100.00	1.57%								
		OATI	12,008.76	0.03%	11,666.98	0.04%	11,051.26	0.03%	9,834.71	0.04%	11,296.06	0.04%
		SPIEGEL					93.75	0.00%				
		SOUTHERN ILLINOIS P					322,276.00	0.87%				
		ST LUKE'S WORKPLACE					49.00	0.00%				
		TRAFIGURA TRADING LL	185,553.60	0.52%								
		VISA CARD CENTER					200.00	0.00%	2,600.00	0.01%		
		Unknown	200.00	0.00%	2,600.00	0.01%						
50121114806632	50120252-533015	Dusk to Dawn Lighting	46.07	0.00%	186.00	0.00%						
		LP ISSUES					301.80	0.00%	4,132.48	0.02%	7,960.12	0.03%
		LS ISSUES							287.59	0.00%		
		VISA CARD CENTER							140.01	0.00%		
		WS ISSUES							20.08	0.00%		
50121114806614	50120252-533045	Meter & Parts	493.00	0.00%	1,241.71	0.00%						
		VISA CARD CENTER					1,541.93	0.00%	283.90	0.00%	106.96	0.00%
50121114806607	50120252-533070	Safety Equipment										
		BOUND TREE MEDICAL L			3,612.10	0.01%			6,950.00	0.03%		
		GS ISSUES									186.00	0.00%
		MID-AMERICA TESTIING	9,312.00	0.03%	6,702.17	0.02%	1,875.00	0.01%				
		VISA CARD CENTER					9,935.07	0.03%	6,145.45	0.02%	4,219.43	0.02%
		Unknown	5,198.75	0.01%	4,807.73	0.02%						
50121114806608	N/A	Small Tools										
		GS ISSUES									92.69	0.00%
		VISA CARD CENTER					57,144.34	0.15%	21,370.95	0.08%	6,614.22	0.03%
50121114806631	50120252-533100	Substation Equipment										
		BUDROVICH CONTRACT									6,480.00	0.03%
		GS ISSUES									51.13	0.00%
		ISS COMMUNICATIONS									4,646.00	0.02%
		LS ISSUES					91.32	0.00%	386.90	0.00%	1,576.81	0.01%

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		MIDDENDORF & REUSS C			2,935.81	0.01%						
		MISSOURI ONE CALL SY	4,871.46	0.01%	6,526.07	0.02%	3,335.41	0.01%	4,331.25	0.02%	3,263.46	0.01%
		SCHWEITZER ENGINEE									3,050.00	0.01%
		SGR INC							495.00	0.00%	495.00	0.00%
		UNITED POWER SERVICE	5,335.00	0.01%			5,598.00	0.02%				
		USIC LOCATING SERVI							5,040.82	0.02%		
		ONE TIME PAY - PCARD			629.55	0.00%						
		VISA CARD CENTER					10,828.92	0.03%	2,951.51	0.01%	5,872.12	0.02%
		Unknown	24,462.71	0.07%	9,779.47	0.03%						
50121114806630	50120252-533110	Transformer Poles & Conductor										
		AIRGAS USA, LLC	180.20	0.00%								
		AT&T SERVICES INC							4,173.05	0.02%		
		BADGER DAYLIGHTING							1,115.90	0.00%	7,163.18	0.03%
		BUTLER SUPPLY, INC	850.00	0.00%								
		CRAFTSMAN INDUSTRIE					1,043.60	0.00%				
		CUSTOM PRODUCTS COR					1,485.87	0.00%				
		DILLON, ELLEN									380.11	0.00%
		E MEIER CONTRACTING							1,896.00	0.01%		
		ES ISSUES					20.44	0.00%	127.77	0.00%	207.72	0.00%
		FEDEX FREIGHT									1,514.32	0.01%
		FLETCHER-REINHARDT					283.20	0.00%				
		FLYNN, JOAN & JERR									278.00	0.00%
		FRIMELL, RYAN							575.00	0.00%		
		GATEWAY HOSE & COUPL	587.61	0.00%								
		GENE DEL INC							49.00	0.00%		
		GS ISSUES					2,672.21	0.01%	3,295.55	0.01%	600.63	0.00%
		GUARANTEE ELECTRICAL	5,479.00	0.02%								
		HERC RENTALS					703.00	0.00%				
		HERWIG LIGHTING									468.25	0.00%
		LAWN CARE EQUIPMENT	2,608.83	0.01%	257.90	0.00%						
		LEE, MARTINA							440.00	0.00%		
		LOCHMUELLER GROUP I							8,000.00	0.03%		
		LP ISSUES					4,287.79	0.01%	439.31	0.00%	10.01	0.00%
		LS ISSUES					193,714.61	0.52%	112,598.04	0.41%	55,217.65	0.22%
		MID-AMERICA TESTIIN							3,205.50	0.01%		
		MIDDENDORF & REUSS C	1,302.94	0.00%	1,348.35	0.00%	10,469.76	0.03%	1,931.40	0.01%		
		MIDWEST SCAPES, LLC	1,085.00	0.00%			9,665.98	0.03%	8,369.32	0.03%	12,182.56	0.05%
		N B WEST CONTRACTING	10,455.26	0.03%								
		N&N TREE SERVICE,									2,500.00	0.01%
		NOVATECH, LLC							1,125.00	0.00%		
		SUGAR CREEK GARDEN									3,044.89	0.01%
		SUNBELT SOLOMAN SERV	5,483.50	0.02%								
		SCHAEFFER ELECTRIC					14,033.54	0.04%				
		TRAFFIC CONTROL CO									4,875.00	0.02%
		ONE TIME PAY - PCARD			2,712.70	0.01%						

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		VISA CARD CENTER					39,643.35	0.11%	21,267.42	0.08%	7,563.84	0.03%
		UNION PACIFIC RAILRO	8,110.00	0.02%			483.00	0.00%				
		UNITED POWER SERVICE	5,569.00	0.02%					4,759.00	0.02%		
		WASTE CONNECTIONS					4,623.28	0.01%				
		WILLIAMS, ZANE					2,001.14	0.01%				
		WS ISSUES					23.11	0.00%	59.34	0.00%	19.18	0.00%
		Unknown & Blank	292,705.32	0.81%	216,606.94	0.73%						
50121114806633	50120252-533115	Traffic Signals	155.80	0.00%								
		LOCHMUELLER GROUP I					4,178.74	0.01%	2,526.08	0.01%		
N/A	50120252-610020	Small Cap Equip & Machinery										
		ONE TIME PAY - PCARD			4,931.69	0.02%						
		Unknown			858.65	0.00%						
N/A	50120252-531040	Stormwater Service Charge										
50121134801101	50120253-510005	Wages Full Time Civilian	79,929.81	0.22%	86,065.39	0.29%	69,744.29	0.19%	55,004.81	0.20%	50,703.65	0.20%
50121134801105	50120253-510025	Overtime Civilian	1,537.27	0.00%	991.80	0.00%	172.30	0.00%	204.42	0.00%	68.98	0.00%
50121134802201	50120253-511005	Social Security	3,763.82	0.01%	5,526.55	0.02%	4,261.66	0.01%	3,319.54	0.01%	2,906.75	0.01%
50121134802202	50120253-511010	Medicare	880.06	0.00%	1,292.86	0.00%	996.51	0.00%	776.13	0.00%	679.78	0.00%
50121134802302	50120253-512005	Retirement Civilian	3,021.07	0.01%	5,507.95	0.02%	3,561.60	0.01%	2,654.49	0.01%	2,713.16	0.01%
50121134802304	50120253-512015	Deferred Compensation	1,199.05	0.00%	4,696.06	0.02%	1,074.27	0.00%	911.28	0.00%	181.72	0.00%
50121134802101	50120253-513005	Insurance Health	13,537.33	0.04%	16,627.97	0.06%	18,304.55	0.05%	11,151.06	0.04%	16,755.00	0.07%
50121134802103	50120253-513010	Insurance Dental	423.20	0.00%	483.27	0.00%	505.58	0.00%	398.09	0.00%	380.00	0.00%
50121134802104	50120253-513015	Insurance Vision	91.54	0.00%	104.93	0.00%	102.57	0.00%	80.28	0.00%	82.50	0.00%
50121134803110	50120253-520010	Bank & Credit Card Fees										
		US BANK	16,568.09	0.05%	10,581.39	0.04%	17,532.87	0.05%	18,065.35	0.07%	16,134.32	0.06%
		UMB Bank	1,434.79	0.00%	806.92	0.00%	1,414.02	0.00%	1,445.23	0.01%	1,085.83	0.00%
		AMS EARLY TERM FEE									4,233.00	0.02%
		CC FEES	95,388.12	0.26%	139,181.00	0.47%	104,510.21	0.28%	92,416.02	0.34%	78,004.80	0.30%
		MISSOURI DEPARTMEN							(6,252.01)	-0.02%	(7,976.99)	-0.03%
		SAFEGUARD BUSINESS							124.24	0.00%		
		TAYLOR COMMUNICATI							900.00	0.00%	1,050.00	0.00%
		TECH ELECTRONICS									172.00	0.00%
		AJE to adjust to actual			(22,052.07)	-0.07%						
50121134803109	50120253-520065	Training										
		ASSOC OF MO ELECTRIC			460.00	0.00%						
		ROJO, MIGUEL	33.33	0.00%								
		SCHNILLER, HAYDEN	33.33	0.00%								
		Unknown	(58.02)	0.00%					(166.33)	0.00%		
50121134804301	50120253-522040	Office Equipment Maintenance										
		CCH INC									1,168.00	0.00%
		DICTATION & PRINTERS	166.67	0.00%	333.00	0.00%	333.00	0.00%			844.00	0.00%
		PITNEY BOWES			735.82	0.00%			1,069.96	0.00%		
		SAGE SOFTWARE INC									658.00	0.00%
		RICOH USA INC			211.48	0.00%						
		VISA CARD CENTER					250.22	0.00%				
		Unknown	388.94	0.00%	345.13	0.00%						

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
50121134806105	50120253-530060	Postage										
		BUSINESS MAIL ENTRY							15,000.00	0.05%	5,000.00	0.02%
		POSTMASTER	23,000.00	0.06%	20,000.00	0.07%	10,000.00	0.03%	5,000.00	0.02%	10,000.00	0.04%
		US POSTAL SERVICE					10,000.00	0.03%				
		Unknown	(3,044.84)	-0.01%	2,954.55	0.01%	2,694.12	0.01%	2,652.94	0.01%	2,585.70	0.01%
50121134806634	50120253-533120	Utility Billing Supplies										
		DICTATION & PRINTER							266.67	0.00%	266.67	0.00%
		GS ISSUES					6,890.92	0.02%	6,571.90	0.02%	7,259.06	0.03%
		IMAGE ONE CORPORATIO	5,042.33	0.01%	7,976.50	0.03%	6,420.82	0.02%				
		MILLIN, ABIGAL			8.50	0.00%						
		ONE TIME PAY - PCARD			928.59	0.00%						
		PITNEY BOWES	731.78	0.00%								
		TAYLOR COMMUNICATI									1,345.00	0.01%
		VISA CARD CENTER					8,905.16	0.02%	13,207.16	0.05%	10,940.10	0.04%
		Unknown & Blank	9,542.12	0.03%	9,798.19	0.03%						
50121154806801	50120253-610060	Small Cap Office Furniture	875.97	0.00%	965.26	0.00%			240.00	0.00%	995.46	0.00%
50121154807503	50120254-620020	Building & Site Improvements										
		Capitalized items	(99,239.90)	-0.28%	-	0.00%						
		EDF-RG LLC	8,359.00	0.02%								
		HYDRO DYNAMICS CORP	90,880.90	0.25%								
50121154807505	50120254-620040	Machinery & Equipment										
		Capitalized items	(7,802.66)	-0.02%					(64,168.75)	-0.23%		
		GLOBAL RENTAL CO INC	11,175.00	0.03%	40,975.00	0.14%						
		IMAGE ONE CORPORATIO	7,802.66	0.02%								
		PITNEY BOWES							41,389.62	0.15%		
		SCHAEFFER ELECTRIC							10,388.57	0.04%		
		SEMACONNECT INC							12,390.56	0.05%		
50121154807506	50120254-620050	Rolling Stock										
		Capitalized items	(520,348.79)	-1.44%	-							
		ALTEC INDUSTRIES	196,933.00	0.55%	-							
		AJE related to COPS 2022 - Vendor - CRESCENT					39,645.41	0.11%				
		GLOBAL RENTAL CO INC	335,679.88	0.93%	-		43,325.00	0.12%	26,825.00	0.10%		
		SCHAEFFER ELECTRIC	124,434.34	0.35%	-							
50121154807507	N/A	Feasibility Studies										
		GIS PLANNING INC							2,500.00	0.01%		
50121154807515	50120254-620080	Distribution Syst Improvement										
		Unknown & Blank	78,206.73	0.22%	96,325.76		138,216.75	0.37%	3.96	0.00%		
		Adjustments (AJE)	(2,208,241.88)	-6.13%	(237,525.11)		(34,389.48)	-0.09%				
		Capitalized items	(8,492,689.71)	-23.57%	(8,371,966.72)		(6,669,349.00)	-17.95%	(1,371,763.25)	-5.02%	(902,775.94)	-3.52%
		COPS Project - Breakdowns on Tab 3	5,645,159.97	15.67%	8,488,213.81		4,553,411.86	12.26%				
		AMERICAN WIRE GROUP	7,336.20	0.02%								
		ANIXTER INC	302,633.98	0.84%								
		AVAIL SWITCHGEAR SYS	1,075,609.00	2.99%								
		BADGER			2,413.32	0.01%	7,911.62	0.02%	22,761.79	0.08%		
		BELL ELECTRICAL SUPP	34,832.48	0.10%								

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

[See details on Capital Project tab](#)

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		BLACK & MCDONAL					328,898.38	0.89%	716,295.79	2.62%		
		BUDROVICH CONTRACTIN	68,926.00	0.19%								
		BUDROVICH EXCAVATING	8,000.00	0.02%								
		CAPE ELECTRIC SUPPLY	311,620.80	0.87%								
		CDG ENGINEERS	26,547.84	0.07%			24,183.76	0.07%	13,710.50	0.05%		
		CMT CONSULTING ENG									35,282.88	0.14%
		CRESCENT			1,627.26	0.01%						
		CONCAST INC	5,899.00	0.02%								
		COMMERCE BANK					7,832.78	0.02%				
		D H CUSTOM HOMES INC	8,179.00	0.02%								
		DES PERES WELDING	1,493.00	0.00%								
		DIS-TRAN	97,542.90	0.27%								
		ELECTRIC POWER SYSTE	12,250.00	0.03%								
		EMERALD TRANSFORMER	8,192.00	0.02%								
		EDM INTERNATIONAL					8,250.00	0.02%				
		ERMCO TRANSFORMERS							230,419.00	0.84%		
		FLETCHER-REINHARDT	541,129.62	1.50%			4,321.80	0.01%				
		GERSHENSON CONSTRU									287,466.97	1.12%
		GERSTNER ELECTRIC									459,376.48	1.79%
		GRAYBAR ELECTRIC CO	547,852.00	1.52%	5,065.01	0.02%	12,487.54	0.03%	21,622.70	0.08%		
		IRBY ELECTRIC UTILIT	8,682.48	0.02%								
		JM TESTING SYSTEMS I	6,050.52	0.02%								
		KEELEY CONSTRUCTION	45,337.35	0.13%								
		LIGHTING ASSOCIATES	3,494.00	0.01%								
		LOCHMUELLER GROUP IN	120,657.60	0.33%			73,963.65	0.20%				
		LUZCO TECHNOLOGIES L	454,100.07	1.26%			310,065.15	0.83%				
		LP ISSUES							101,068.99	0.37%	5,601.96	0.02%
		LS ISSUES							38,837.76	0.14%	11,467.60	0.04%
		MINDCORE TECHNOLOGIE	72,500.00	0.20%								
		MIDDENDORF & REUSS					919.53	0.00%				
		MURPHY MECHANICAL C					6,550.00	0.02%				
		NOVATECH, LLC	1,706.25	0.00%			2,106.25	0.01%	3,037.50	0.01%	16,142.63	0.06%
		OPERATION TECHN					75,882.00	0.20%				
		PANAMERICA SUPPLY IN	185,948.00	0.52%								
		PENNSYLVANIA TR					952,174.00	2.56%				
		PORTABLE STORAGE OF	2,550.00	0.01%								
		REINHOLD ELECTRIC									4,140.00	0.02%
		RITZ INSTRUMENT TRAN	13,266.03	0.04%								
		S&C ELECTRIC CO	197,967.00	0.55%								
		SCHAEFFER ELECTRIC	100,000.00	0.28%	159,167.54	0.54%	118,646.33	0.32%	148,649.56	0.54%	75,334.06	0.29%
		SCHWEITZER ENGINEER							67,850.20	0.25%	43,652.70	0.17%
		SEFCOR	16,632.19	0.05%								
		SIMPLE INNOVATIONS									6,075.36	0.02%
		SPEEDWAT STEEL FABRI	5,382.80	0.01%								
		STELLA JONES CORPORA	163,948.00	0.46%								

City of Kirkwood, Missouri

Expenditure Breakdown by vendors (Continued)

See details on Capital Project tab

Old Account Number	New Account Number	Account Descriptions and Vendors	FY25		FY24		FY23		FY22		FY21	
			\$	%	\$	%	\$	%	\$	%	\$	%
		SUNBELT SOLOMAN SERV	322,290.00	0.89%								
		SURVALENT TECHNOLOGY	17,835.00	0.05%								
		SOSOCIAL			1,500.00	0.01%						
		SWOVA					2,990.00	0.01%	5,265.00	0.02%		
		T&R ELECTRIC SUPPLY	75,476.70	0.21%								
		TECH PRODUCTS INC	2,178.52	0.01%								
		VISA CARD CENTER					11,606.21	0.03%	2,240.50	0.01%	2,270.59	0.01%
		UTILISMART CORPORATI	7,950.00	0.02%								
		WRIGHT TREE SERVICE	524,258.56	1.46%	3,945.81	0.01%	23,810.92	0.06%				
	<b>Total</b>		<b>36,025,441</b>	<b>100%</b>	<b>29,685,132</b>	<b>100%</b>	<b>37,149,177</b>	<b>100%</b>	<b>27,310,026</b>	<b>100%</b>	<b>25,611,454</b>	<b>100%</b>
		Debt Service Issuance Cost	-		101,608		136,443		-		-	
		Debt Service Interest	1,124,975		564,397		434,961		-		-	
		Debt Service Fiscal Agent	402		-		528		-		-	
			<u>37,150,818</u>		<u>30,249,529</u>		<u>37,721,110</u>		<u>27,310,026</u>		<u>25,611,454</u>	
			-		101,608.99		-		-		-	
			<u>37,150,818</u>		<u>30,351,138</u>		<u>37,721,110</u>		<u>27,310,026</u>		<u>25,611,454</u>	

City of Kirkwood, Missouri

Capital Projects - Per GL details

Capitalized items highlighted

Old Account Number	New Account Number	Account Descriptions	FY25	FY24	FY23	FY22	FY21
N/A	50120252-610020	<b>Small Cap Equip &amp; Machinery</b>	0.00	5,790.34	0.00	0.00	0.00
		ONE TIME PAY - PCARD		4,931.69			
		Unknown		858.65			
50121154806801	50120253-610060	<b>Small Cap Office Furniture</b>	875.97	965.26	0.00	240.00	995.46
		Digitalbuyer.Com	0.00	965.26			
		Canon Direct	875.97	0.00			
		MODERN BUSINESS INT				240.00	
		MIDDENDORF & REUSS					400.31
		WORLD WIDE TECHNOL					595.15
50121154807503	50120254-620020	<b>Building &amp; Site Improvements</b>	0.00	0.00	0.00	0.00	0.00
		Asset Maint		149,678.05			
		EDF-RG LLC	8,359.00				
		HYDRO DYNAMICS CORP	90,880.90				
		AJE to adjust to actual (ADJ 24-48)		(149,678.05)			
		AJE to adjust to actual (ADJ 25-25)	(99,239.90)				
50121154807505	50120254-620040	<b>Machinery &amp; Equipment</b>	11,175.00	40,975.00	0.00	0.00	0.00
		GLOBAL RENTAL CO INC	11,175.00	40,975.00			
		IMAGE ONE CORPORATIO	7,802.66				
		PITNEY BOWES				41,389.62	
		SCHAEFFER ELECTRIC				10,388.57	
		SEMACONNECT INC				12,390.56	
		AJE to adjust to actual (ADJ 25-25) - To capitalize	(7,802.66)				
		AJE to adjust to actual in FY22 - To capitalize				(64,168.75)	
50121154807506	50120254-620050	<b>Rolling Stock</b>	136,698.43	0.00	82,970.41	26,825.00	0.00
		ALTEC INDUSTRIES	196,933.00				
		GLOBAL RENTAL CO INC	335,679.88		43,325.00	26,825.00	
		SCHAEFFER ELECTRIC	124,434.34				
		AJE to adjust to actual (ADJ 25-25)	(520,348.79)				
		AJE related to COPS 2022 - Vendor - CRESCENT			39,645.41		
50121154807515	50120254-620080	<b>Distribution Syst Improvement</b>	428,690.20	148,766.68	(39,509.95)	0.00	44,035.29
		Unknown	-	2,631.22	138,216.75	3.96	
		BADGER	45,934.82	120,619.20	39,852.80	22,761.79	
		CRESCENT	4,179.50	8,024.02	65,656.50		
		GRAYBAR ELECTRIC CO	573,136.00	21,910.06	12,487.54	21,622.70	
		SCHAEFFER ELECTRIC	285,933.95	485,807.16	404,067.26	148,649.56	75,334.06
		Pick Tickets	78,206.73	95,634.67			
		SOSOCIAL		3,000.00			
		WRIGHT TREE	612,861.75	490,436.62	901,311.06		

City of Kirkwood, Missouri

Capital Projects - Per GL details (Continued)

Capitalized items highlighted

Old Account Number	New Account Number	Account Descriptions	FY25	FY24	FY23	FY22	FY21
		AIS Holding Company	420,236.00				
		Altec Industries Inc	235,143.00				
		AMERICAN WIRE GROUP	7,336.20				
		ANIXTER INC	364,823.98	76,054.95	61,791.62		
		Arkansas Electric Cooperative		15,000.00	14,448.00		
		AVAIL SWITCHGEAR SYS	1,075,609.00				
		Bax Engineering Company		6,200.00			
		Bieg Plumbing Company			3,358.00		
		BELL ELECTRICAL SUPP	34,832.48				
		BUDROVICH CONTRACTIN	68,926.00				
		BUDROVICH EXCAVATING	8,000.00	2,520.00			
		Black & McDonald	711,317.56	2,235,470.30	1,525,499.51	716,295.79	
		Brownstown Eletric Supply			8,665.80		
		Butler Supply			11,779.98		
		CAPE ELECTRIC SUPPLY	311,620.80				
		CDG ENGINEERS	26,547.84	70,275.58	44,555.49	13,710.50	
		CMT CONSULTING ENG					35,282.88
		Central Electric Manufacturing			300,000.00		
		Charter Communications		28,897.10			
		CONCAST INC	5,899.00				
		City Lighting Products	159,572.00	159,572.00	72,190.00		
		City of Kirkwood		53,007.36			
		CLC Engineering	24,247.10	109,516.80			
		Commerce Bank		7,832.78	7,832.78		
		Daupler			25,330.00		
		D H CUSTOM HOMES INC	8,179.00				
		DES PERES WELDING	1,493.00				
		DIS-TRAN	97,542.90				
		EDM International Inc		8,250.00	8,250.00		
		ERMCO TRANSFORMERS				230,419.00	
		Emergency Services Supply		66,164.00			
		ELECTRIC POWER SYSTE	12,250.00				
		Elster Solutions LLC			9,500.00		
		EMERALD TRANSFORMER	8,192.00				
		ETAP	20,163.00	110,865.00	38,487.00		
		FLETCHER-REINHARDT	578,110.14	549,488.39	4,321.80		
		Frost Electric Supply Co		71,900.00	173,257.18		
		Grainger		8,133.00	28,689.77		
		GERSHENSON CONSTRU					287,466.97
		GERSTNER ELECTRIC					459,376.48
		Hannibal Board of Public Works			14,098.61		
		Hart Engineering LLC		27,084.00			
		Healy Law Offices LLC		3,462.50			

City of Kirkwood, Missouri

Capital Projects - Per GL details (Continued)

Capitalized items highlighted

Old Account Number	New Account Number	Account Descriptions	FY25	FY24	FY23	FY22	FY21
		AIS Holding Company	420,236.00				
		Altec Industries Inc	235,143.00				
		AMERICAN WIRE GROUP	7,336.20				
		Holt Electrical Supply		58,704.31	21,420.00		
		IRBY ELECTRIC UTILIT	8,682.48				
		ISS Communication	2,696.00	2,696.00			
		JM TESTING SYSTEMS I	6,050.52				
		Joe Manchens Ford	39,137.00	39,137.00			
		Joshua Plumbing Company			12,700.00		
		KEELEY CONSTRUCTION	1,195,365.39				
		LIGHTING ASSOCIATES	3,494.00				
		LOCHMUELLER GROUP IN	199,890.38	73,963.65	139,325.81		
		LUZCO TECHNOLOGIES L	805,067.11	1,426,553.51	1,093,670.94		
		LP ISSUES				101,068.99	5,601.96
		LS ISSUES				38,837.76	11,467.60
		Metro Electric - STL			31,122.00		
		Metro Electric Lighting			94,725.02		
		Middendorf Ruess Construction		8,220.00	7,824.82		
		MODOT			226,387.15		
		Motorola Solutions LLC		6,954.20			
		MINDCORE TECHNOLOGIE	72,500.00				
		MURPHY MECHANICAL C			7,724.38		
		National Breaker Services LLC			1,900.00		
		NOVATECH, LLC	1,706.25	5,293.75	5,068.75	3,037.50	16,142.63
		OPERATION TECHN			75,882.00		
		Overhead Door		1,737.80			
		PANAMERICA SUPPLY IN	265,640.00				
		Pennsylvania Transformer	476,087.00	1,428,261.00	952,174.00		
		Probewell Lab Inc			27,030.00		
		PORTABLE STORAGE OF	2,550.00				
		REINHOLD ELECTRIC					4,140.00
		RITZ INSTRUMENT TRAN	18,511.53				
		Schweitzer Engineering Lab		49,499.91		67,850.20	43,652.70
		S&C ELECTRIC CO	197,967.00				
		SEFCOR	16,632.19				
		Simple Innovation Group	2,064.00				6,075.36
		SPEEDWAT STEEL FABRI	5,382.80				
		State Terminal Blocks & Test Switches		3,068.87			
		STELLA JONES CORPORA	183,193.00	143,630.00	11,095.00		
		SUNBELT SOLOMAN SERV	397,043.97	91,054.00			
		SURVALENT TECHNOLOGY	17,835.00	147,299.00	27,935.00		
		Swova		1,690.00	2,990.00	5,265.00	
		Tallma Equipment Co Inc		7,483.28			

City of Kirkwood, Missouri

Capital Projects - Per GL details (Continued)

Capitalized items highlighted

Old Account Number	New Account Number	Account Descriptions	FY25	FY24	FY23	FY22	FY21
		AIS Holding Company	420,236.00				
		Altec Industries Inc	235,143.00				
		AMERICAN WIRE GROUP	7,336.20				
		T&R ELECTRIC SUPPLY	75,476.70				
		TECH PRODUCTS INC	2,178.52				
		VISA CARD CENTER			11,606.21	2,240.50	2,270.59
		UTILISMART CORPORATI	7,950.00				
		ELECTRIC MISCELLANEOUS CHARGES		(3,434.68)			
		Entry recorded (ACC 24-28)		(237,525.11)			
		RECORD ELECTRIC FUND CAP ASSET (ADJ 24-25)		(8,371,966.72)			
		AJE to adjust to actual (ADJ 25-25)	(8,492,689.71)				
		Corr Orig JE Ent Bckwr'd & Rev (ACC 25-19-1)	(1,346,227.00)				
		Reclassify Inventory Adj (MISC 03-06)	55,522.12				
		March 2024 cash balance added- Discovered in FY25 -PAJE	428,690.20	428,690.20			
		To correct duplicated payment -refund			(34,389.48)		
		To adjust to actual - to capitalize			(6,669,349.00)		
		To capitalize FY22 additions				(1,371,763.25)	
		To capitalize FY21 additions					(902,775.94)
		<b>Per Additions listing &amp; FS - Capitalized</b>					
		CIP Additions	5,388,789.00	-	1,819,429.00	96,435.00	-
		CIP Deletions	-	(1,893,270.00)	(22,594.00)	-	(4,048,486.00)
		Building	-	5,278,663.00	-	-	-
		Distribution System	5,975,675.00	10,265,237.00	4,872,513.00	1,298,108.00	83,749.00
		Improvements other than Land	90,881.00	-	-	-	-
		Machinery and Equipment	254,428.00	-	-	41,389.00	-
		Rolling Stock	277,851.00	-	-	-	-
		Traffic Lights/Street Lights	-	-	-	-	4,830,612.00
		<b>Total Capital Outlay</b>	<b>11,987,624.00</b>	<b>13,650,630.00</b>	<b>6,669,348.00</b>	<b>1,435,932.00</b>	<b>865,875.00</b>
			4,231.57 *				36,900.94
			<b>11,991,855.57</b>				<b>902,775.94</b>

\*Diff in Rolling stock per Expenditure Summary Tab

\*\*Diff - from the missing vendor in Sikich's TB- See A in the Expenditure Summary Tab

City of Kirkwood, Missouri  
 Transfers out to other funds

Old Account Number	New Account Number	Transfer to	FY25	FY24	FY23	FY22	FY21
10100003911010	10100000-480010	General Fund	1,615,000	1,002,000	1,010,000.00	1,015,000.00	1,000,000.00
30100003911005	30100000-480005	Capital Improvement Fund	710,004	710,004	710,004.00	710,000.00	710,000.00
20300003911010	20300000-480010	SBD Fund	-	-	-	850.00	-
		<b>Total</b>	<b>2,325,004.00</b>	<b>1,712,004.00</b>	<b>1,720,004.00</b>	<b>1,725,850.00</b>	<b>1,710,000.00</b>