

**BOA Meeting Agenda
Peculiar City Board of Aldermen
Worksession Meeting and Public Hearing
City Hall – 250 S. Main St
Monday, March 7, 2016 6:30 p.m.**

Notice is hereby given that the Board of Aldermen of the City of Peculiar will hold a regularly scheduled meeting on Monday, March 7, 2016 at 6:30 pm, in the Council Chambers at 250 S. Main St. Representatives of the news media may obtain copies of this notice by contacting the City Clerk at City Hall, 250 S. Main St Peculiar, MO 64078 or by calling 816-779-2221. All proposed Ordinances and Resolutions will be available for viewing prior to the meeting in the Council Chambers.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. City Clerk – Read the Board of Aldermen Statement
5. Consent Agenda –
 - A. No Draft Minutes of the January 19, 2016 BOA Meeting. Meeting cancelled due to inclement weather.
 - B. Approval of the Draft Minutes of February 1, 2016 Worksession Meeting.
6. Public Comment – Property Owner Charles Roper
7. New Business –
 - A. Resolution 2016-02 – A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI TO RECEIVE AND ACCEPT THE AUDIT FOR FISCAL YEAR 2014-2015, WHICH ENDED SEPTEMBER 30, 2015.
 - B. Resolution 2016-03 - A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI APPROVING THE DESIGN SELECTION OF THE CONCRETE SAFETY BARRIER AND ORNAMENTAL PEDESTRIAN FENCING FOR THE I-49 & PECULIAR WAY INTERCHANGE BRIDGE.
8. Topic for Discussion –
 - A. Capital Improvements Plan of the proposed projects in the MoDot Traffic Engineering Assistance Program - City Engineer Carl Brooks
 - B. Sewer Tap - City Engineer Carl Brooks
 - C. Emergency Management Services - Chief of Police Harry Gurin
9. Aldermen Concerns
10. Aldermen Directives
11. Executive Session –

The City Attorney has requested a 30-minute Executive Session, per RSMo. 610.021(1)
12. Adjournment

**Board of Aldermen Regular Meeting Minutes
Monday, January 19, 2016**

**No Draft Minutes
of the
January 19, 2016 BOA Meeting.**

Meeting cancelled due to inclement weather

**Board of Aldermen Regular Meeting Minutes
Monday, February 1, 2016**

A regular work session meeting and public hearing of the Board of Aldermen of the City of Peculiar, Missouri, was held in the Council Chambers in City Hall at 6:30 p.m. on Monday, February 1, 2016. Mayor Holly Stark called the meeting to order and all who were present joined in reciting the Pledge of Allegiance.

The following Aldermen responded to roll call: Donald Turner, Matt Hammack, Veronika Ray, Kelsie McCrea, Jerry Ford and Pat Roberts.

City Staff present for the meeting were City Administrator Brad Ratliff, City Attorney Reid Holbrook, City Planner Cliff McDonald, Chief of Police Harry Gurin, City Engineer Carl Brooks, Business Office Manager Trudy Prickett, Utility Manager Nick Jacobs, Codes Enforcement Officer Ty Erickson and City Clerk Janet Burlingame.

City Clerk Janet Burlingame recited the Board of Alderman Statement.

Consent Agenda –

- A. Approval of the Draft Minutes of December 21, 2015 BOA Meeting.**
- B. Approval of the Draft Minutes of January 4, 2016 Worksession Meeting.**

Alderman Ford moved to accept the consent agenda with an amendment to change Draft Minutes of January 4, 2016 regarding the motion to exit Executive Session. The record will be amended to read, "Alderman Roberts made the motion to exit Executive Session". Seconded by Alderman Hammack, consent agenda was approved by a 6-0 roll vote.

Alderman McCrea	Aye	Alderman Ray	Aye
Alderman Ford	Aye	Alderman Hammack	Aye
Alderman Roberts	Aye	Alderman Turner	Aye

Proclamation – National Wear Red Day

Mayor Holly Stark recognized "National Wear Red Day" by Proclamation that will be presented to the Belton Regional Medical Center on Friday, February 5, 2016.

New Business –

- A. Resolution No. 2016-01 – A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI, APPROVING AND ACCEPTING THE FINAL ENGINEERING REPORT regarding the DEAN LAKE STORM WATER DETENTION/RETENTION BASIN prepared by BARTLETT & WEST ENGINEERS for the CITY of PECULIAR**

City Engineer Carl Brooks explained the proposed Resolution to accept the final Engineering Report presented by Bartlett & West for Storm Water Improvement Detention/Retention Basin located southeast of I-49 & Peculiar Way formally known as 211th Street. The report provides a total project opinion of probable cost, without the land purchase. For a dry detention basin project cost is \$1.7M, a wet retention basin project cost is \$3.3M and for a dry detention basin converted to a wet retention basin project cost is \$4.3M.

Alderman Roberts made a motion to adopt Resolution 2016-01. The motion was seconded by Alderman Ford and was accepted by a 6-0 roll call vote.

Alderman Ford	Aye	Alderman Ray	Aye
Alderman McCrea	Aye	Alderman Roberts	Aye
Alderman Hammack	Aye	Alderman Turner	Aye

Topic for Discussion –

- A. New Utility Bill Format and Rate Structure**

City Administrator Brad Ratliff and Utility Manager Nick Jacobs discussed the new utility bill format and a new proposed rate structure. City Staff tried to find a way to revise the rate structure so there was no change to the customer and were unable to do so without causing great fiscal impact to the customers. Staff has withdrawn the proposed rate structure and will be using the current rate structure as adopted by the Board of Aldermen. Mr. Jacobs stated, the new utility bill format will make it easier to see the charges broken out. Discussion ensued amongst Mayor and Board of Aldermen.

- B. Board of Aldermen Policy on Code Enforcement**

Discussion ensued amongst Mayor, Board of Aldermen and City Staff regarding many ideas on code enforcement pertaining to the enforcement of an offense, complaint driven violations, violations in general and issuing citations. Mayor Stark asked when fines and violations will be posted on the website. City Administrator Brad Ratliff stated we are finalizing with the City Attorney what can be posted on the website. Area Resident Tom Reagor stated he agreed with the need to enforce violations, the question is how to proceed. The

City is doing a great job, there just needs to be communication. After much discussion, it was decided that complaints are to be brought forward at Board of Aldermen Meetings during Alderman Concerns.

City Administrator Report -

- SB 5 & SB 572
- Human Resources
- Park Recreation Report
- Parks Report
- Police Department on Social Media
- Safe Trade at Peculiar Police Department
- MARC STP/BR Grant Projects
- WWTP Aeration Basin/Tank Capital Improvement Project
- MoDot Interstate Highway I-49 & 211th Street Interchange Cost Share Project
- Peculiar Monument Sign Project
- CIP No. 1 12-inch Water Main along Peculiar Drive & Main Street from Hurley to North Street
- Value Engineering
- Windmill Estates
- Sidewalk Project

Adjournment -

On a motion from Alderman Ford, seconded from Alderman Hammack, the meeting was adjourned at 7:58 p.m. with a 6-0 voice vote. Regular work session minutes were taken and transcribed by Janet Burlingame, City Clerk.

Janet Burlingame, City Clerk

City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Attorney
Reid F. Holbrook



City Engineer
Carl Brooks

Business Office
Trudy Prickett

City Planner
Cliff McDonald

Municipal Offices - 250 S. Main St., Peculiar, MO 64078
Phone: 816.779.2221 Facsimile: 816.779.5213

AGENDA REQUEST FORM
(Board of Aldermen)

This form must be completed and submitted to the office of the City Clerk. Complete materials for the agenda shall be submitted no later than Wednesday at 5:00 pm, 9 business days prior to the next Board of Aldermen's meeting. If an observed holiday falls on a Thursday, materials will be accepted until 5:00 pm on Wednesday. The Board of Aldermen's Regular Meeting is to be held the Third Monday of each month.

Date of Request: 3-2-16

Scheduled Meeting Date: 3-7-16

Full Name of Speaker: Charles Roper Organization: Property Owner

Home Address: 21819 Peculiar Dr City Peculiar State MO Zip 64078

Home Phone #: 779-6097 Work Phone #: _____ Cell #: _____ Email: _____

Resident of the City of Peculiar? Yes No

Specifics of Topic: outside building UNSTAINED THE CITY

code said it HAVE to be a certain color.

Desired Outcome: _____

If applicable has this item been previously presented to any of the following Boards for consideration?

<input type="checkbox"/> Board of Aldermen	Date Presented _____	Outcome _____
<input type="checkbox"/> Planning Commission	Date Presented _____	Outcome _____
<input type="checkbox"/> Park Board	Date Presented _____	Outcome _____
<input type="checkbox"/> Board of Adjustment	Date Presented _____	Outcome _____

***I have been made aware of the date and time of the next scheduled Board of Aldermen meeting.

Office Use Only: Date request Received: _____

Signature: Charles Roper

City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Grant Purkey

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

To: Board of Aldermen
From: Clifford L. McDonald
Date: March 7, 2016
Re: Mr. Charles Roper; Exterior Finish Requirements for an Accessory Building

GENERAL INFORMATION

Applicant: Mr. Roper

Status of Applicant: N/A

Requested Actions: Board of Aldermen to review the requirements of the City’s Municipal Code, Section 400.160: Accessory Uses and Structures, Purpose

Date of Application: March 3rd, 2016

Purpose: The purpose is to review the City’s Ordinance and Policy on issuing Building Permits for Accessory Structures in preparation for Mr. Roper’s discussion of same at the March 7th BOA meeting.

Property Location (if applicable): City Wide

PROPOSAL

See “Requested Actions” above.

PREVIOUS ACTIONS

The Board of Aldermen adopted Chapter 400, Zoning Regulations, in November 2008. In July, 2013 Section 400.160: Accessory Uses and Structures, Purpose was amended as part of an extensive update to Chapter 400. That amendment deleted references to Swimming Pools, Solar Collectors and Fences (which are addressed elsewhere) - the requirements for Accessory Structures has remained unchanged.

Mr. Roper contacted Codes Enforcement about a Permit for an Accessory Building he would like to paint it “Red” (not his house color), and does not believe the City has the right to restrict what color he paints his shed.

KEY ISSUES

- Per Section 400.160: Accessory Uses and Structures, Purpose;
Paragraph 5 – *Accessory structures, residential districts.* Provided a principal dwelling is located on a lot:
 - b. *All accessory buildings and garages must have the same type of exterior structure and finish as the principal dwelling.*

STAFF COMMENTS AND SUGGESTIONS

There are several options available to address this issue:

1. The BOA may consider amending the existing Ordinance.
2. Mr. Roper has the option of requesting a Variance from the Board of Adjustment (the hearing costs are approximately \$600.00 and do not guarantee Variance approval)
3. Mr. Roper can submit a permit request which complys with Municipal Code.

STAFF RECOMMENDATION

Staff Recommends the BOA review Section 400.160 (Attached – See page 5 of 6)

ATTACHMENTS

1. Section 400.160 Accessory Uses and Structures, Purpose

STAFF CONTACT: Clifford L. McDonald,
PH: 816-779-2226
E-mail: cmcdonald@cityofpeculiar.com

Section 400.160 Accessory Uses and Structures, Purpose

[Ord. No. 111808 §1(400-303.1 — 6), 11-18-2008; Ord. No. 120109 §1, 12-1-2009; Ord. No. 07012013A, 7-1-2013]

A. There are uses and structures that are clearly incidental to the primary use of a structure or lot. Accessory uses and structures shall be constructed, maintained and conducted to be obviously secondary in nature and not to disturb or cause injury to surrounding properties and neighborhoods. The determination of whether structures and uses are considered to be accessory shall be made by the City Planner.

1. Accessory uses, generally. Uses shall be allowed as accessory uses only to existing principal uses and structures; whenever the principal use or structure is abandoned, all accessory uses shall cease.

2. Accessory uses, residential districts. The following uses may be allowed as accessory to a principal residential use in accordance with the following conditions:

a. Home occupations.

(1)

A customary home occupation shall include uses such as the office of a physician, dentist, surgeon, lawyer, engineer, surveyor, accountant, dressmaker, beauty operator, real estate salesman, musician, artist or private instructor under the following restrictions:

(a) Such use shall be clearly secondary to the residential use of the structure.

(b) No more than one (1) employee, other than a permanent resident of the dwelling, may be employed on site.

(c) The residential appearance of the dwelling and premises shall not be changed by alterations or additions for business or commercial uses, provided one (1) non-illuminated window display or sign no more than two (2) square feet in area may be used to advertise the same. Vehicle signage is limited to one (1) vehicle at any given time.

(d) The maximum allowable area that may be utilized in conducting the home occupation shall be twenty percent (20%) of the floor area of the dwelling unit.

(e) The conduct of any home occupation or office shall not reduce the number of parking spaces below what is required by ordinance.

(f) Business shall be conducted only within an enclosed living area of the dwelling and shall not be permitted out-of-doors or in any accessory structure, except for outdoor play areas associated with a day-care center.

(g) There shall be no storage of equipment, merchandise, supplies or packaging waste associated with the home occupation outside of the dwelling or garage, except for play equipment associated with the outdoor play area of a day-care center.

(h) No mechanical equipment shall be utilized, except that which is customarily used for household or leisure purposes.

(i) In no case shall a home occupation be open to customers, clients or students at a time earlier than 8:00 A.M. or later than 8:00 P.M.

(j) The use or storage of highly flammable, combustible or explosive material is prohibited.

(k) No activity shall be allowed that would interfere with radio or television transmission in the area, nor shall there be any activity that would cause objections or be offensive by reason of vibrations, noise or the emission of odor, dust, smoke, heat, glare or gas when measured at the property line.

(l) The accumulation of inventories for public sale on premises and/or the sale of any merchandise or products on display within or outside the residence is prohibited, provided that orders placed by private clients or at a sales party may be filled on premises.

(2) Welding, vehicle body repair, mechanical repair, rebuilding or dismantling vehicles and similar uses shall be prohibited as home occupations.

b. *Short-term sales of used household and garden items, commonly referred to as "garage sales," "basement sales," "yard sales" or "rummage sales."*

(1) Sales shall be conducted on the owner's property; and

(2) Two (2) sales per year are allowed, each lasting no more than three (3) days' duration.

3. *Accessory structures, generally.*

a. Accessory structures shall be located within a side or rear yard and shall not exceed the size of the primary structure.

b. Seasonal accessory structures shall be safely secured from the general public until such time of use.

c. An accessory structure shall meet the setbacks for principal structures required in the underlying zoning district, except for fences and accessory structures less than two hundred (200) square feet and not exceeding the height of fifteen (15) feet. Such accessory structures shall be set back a minimum of five (5) feet from the side and rear property lines, except for any provision requiring additional setbacks pursuant to this Chapter.

4. *Accessory structures, all districts.*

a. *Satellite and dish antennas.*

(1) Any accessory antenna or structure greater than ten (10) feet in height shall have a minimum setback equal to one-third (1/3) its total height;

(2) A ground-mounted dish for private reception may be no larger than ten (10) feet in diameter and twelve (12) feet in height. It shall be placed at grade within the rear or side yard at least ten (10) feet from any property line with decorative landscaping to conceal the base; and

(3) A roof- or structure-mounted dish for private reception no larger than three (3) feet in diameter nor project more than four (4) feet from the roof or structure surface.

b. *Solar collectors.* Solar collectors are permitted, provided that the following performance standards are met:

(1) Roof-mounted solar collector components servicing the collector panel shall be concealed, and all exposed metal shall be finished with similar colors to the structure on which it is mounted;

(2) Roof-mounted solar collectors located on front or side building roofs which are visible from the public right-of-way shall not extend above the peak of the roof plane on which they are mounted, and no portion of the solar collector shall extend more than twenty-four (24) inches perpendicular to the point on the roof where it is mounted;

(3) Roof-mounted solar collectors located on the rear side of building roofs shall not extend above the peak of the roof plane on which they are mounted, and no portion of the solar collector shall extend more than four (4) feet perpendicular to the point on the roof where it is mounted;

(4) Ground-mounted solar collectors shall not exceed eight (8) feet in total height and shall be located within the rear yard at least twelve (12) feet inside the property line; and

(5) All lines serving ground-mounted solar collectors shall be located underground.

5. *Accessory structures, residential districts.* Provided a principal dwelling is located on a lot:

a. One (1) detached garage or accessory structure may be allowed according to the following specifications:

(1) Lots having an area of less than eight thousand four hundred (8,400) square feet shall be permitted a structure not to exceed three hundred (300) square feet.

(2) Lots having an area between eight thousand four hundred (8,400) square feet and twenty-five thousand (25,000) square feet shall be permitted a structure not to exceed six hundred seventy-five (675) square feet.

(3) Lots having an area in excess of twenty-five thousand (25,000) square feet shall be permitted a structure not to exceed the square foot area of the principal structure.

- b. All accessory buildings and garages must have the same type of exterior structure and finish as the principal dwelling;
- c. In no case shall a detached garage or accessory building be located closer to the front property line than the rear wall of the principal dwelling;
- d. The height of a detached garage or accessory building shall not exceed the height of the principal dwelling.
- e. One (1) minor accessory structure no larger than one hundred twenty (120) square feet in area may be allowed.
- f. A carport may only be allowed in the rear yard and shall be at least six (6) feet from a lot line.
- g. A recreational court or play area shall not be located in a required front or side yard and shall be located no closer than six (6) feet to any lot line. Any lighting shall be designed to eliminate visibility beyond the property lines.
- h. Swimming pool, hot tub or spa:
- (1) Shall be located behind the front building line and not less than ten (10) feet from any rear or side line, not less than fifteen (15) feet from a side thoroughfare line on a corner lot and at least twenty (20) feet from a principal building on an adjoining lot.
 - (2) If located in a side yard, a swimming pool shall not be located less than sixty (60) feet from the front lot line and not less than fifteen (15) feet from the side line.
 - (3) The area in which a swimming pool or hot tub deeper than twenty-four (24) inches is located shall be entirely enclosed and separated from adjoining property by a protective fence or other permanent structure not less than four (4) feet in height, measured from grade. The enclosure shall be so constructed that a sphere four (4) inches in diameter cannot pass through. Fence posts shall be decay- or corrosion-resistant and shall be set in concrete. Such protective enclosure shall be provided with gates equipped with self-closing and self-latching devices placed at the top of the gate.
 - (4) At the option of the property owner, a hot tub may be covered with a latching, protective cover instead of enclosed with fencing. The cover on the hot tub shall be closed and latched at all times that the hot tub is not in use.
 - (5) Steps or ladder. Two (2) or more means of egress in the form of steps or ladders shall be provided for all in-ground swimming pools. At least one (1) such means of egress shall be located in both the deep and shallow ends of the pool. One (1) means of egress in the form of steps or ladder shall be provided for all aboveground pools. Treads of steps and ladders shall be constructed of non-slip material and at least three (3) inches wide for their full length. Steps and ladders shall have handrails on both sides.
 - (6) Water supply. No source of water other than secured from a public waterworks distribution system or the owner's own on-premises well shall be used in swimming pools.
 - (7) Inlets, make-up water facilities. A water recirculation system inlet shall be located so as to produce uniform circulation of water throughout the pool without the existence of dead spots and to carry pool bottom deposits to the outlets. The system shall discharge at a minimum depth of ten (10) inches below the overflow level.
 - (8) Adequate pool drainage facilities shall be provided as approved by the Building Inspector.
- i. In districts "R-E" and "R-1," one (1) accessory dwelling shall be allowed in accordance with the following:
- (1) The accessory dwelling shall be secondary to an owner-occupied dwelling;
 - (2) At least one hundred fifty (150) square feet of living space shall be provided for each occupant; and
 - (3) Detached structures shall be built in accordance with the area requirements for accessory structures.

6. *Accessory structures, non-residential districts.*

a. In all non-residential districts, parking structures shall be allowed as accessory to a principal use for the purposes of fulfilling on-site parking requirements and parking for the general public.

b. All accessory buildings and garages must have the same type of exterior structure and finish as the principal dwelling.



City of Peculiar, Missouri Financial Statements

For the Year Ended September 30, 2015

Together with Independent Auditor's Report

CITY OF PECULIAR MISSOURI
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2015
AND
INDEPENDENT AUDITOR'S REPORT

CITY OF PECULIAR, MISSOURI
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION

YEAR ENDED SEPTEMBER 30, 2015

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members
of the City Council
City of Peculiar, Missouri

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, business-type activities, and each major fund of the City of Peculiar, Missouri (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1. This includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, and each major fund of the City, as of September 30, 2015, the respective changes in financial position-modified cash basis, and, where applicable, cash flows, thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

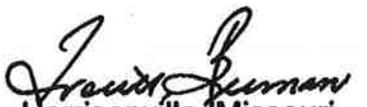
We draw attention on Note 1 of the financial statements that describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Peculiar, Missouri's basic financial statements. The Missouri Local Government Employees Retirement System, budgetary comparison information, and building schedule are presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Missouri Local Government Employees Retirement System presented on pages 44 to 45, budgetary comparison information on pages 46 to 58, building information on page 59, 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. We have applied certain limited procedures to the 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.


Louis Gorman & Co., P.C.
Harrisonville, Missouri
February 8, 2016

City of Peculiar, Missouri
Statement of Net Position -- Modified Cash Basis
September 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 1,133,865	\$ 113,203	\$ 1,247,068
Restricted cash	7,583,649	3,204,005	10,787,654
Internal balances	431,243	(431,243)	-
Capital assets:			
Land	1,181,800	157,500	1,339,300
Construction in progress	1,005,512	137,678	1,143,190
Infrastructure	11,722,857	-	11,722,857
Water and sewer facilities and transmission lines	-	12,293,863	12,293,863
Vehicle and equipment	1,751,868	713,214	2,465,082
Buildings and improvements	1,873,469	319,745	2,193,214
Less: accumulated depreciation	<u>(5,196,377)</u>	<u>(4,255,806)</u>	<u>(9,452,183)</u>
Total capital assets	<u>12,339,129</u>	<u>9,366,194</u>	<u>21,705,323</u>
Total assets	<u>21,487,886</u>	<u>12,252,159</u>	<u>33,740,045</u>
Deferred outflows of resources			
Deferred charge on refunding	<u>-</u>	<u>331,298</u>	<u>331,298</u>
Total deferred outflows of resources	<u>-</u>	<u>331,298</u>	<u>331,298</u>
Liabilities			
Court bonds payable	2,810	-	2,810
Accrued liabilities	52,093	19,924	72,017
Bond discount/premium, net of amortization	746,728	56,625	803,353
Meter deposits	-	244,001	244,001
Long-term liabilities:			
Due within one year	132,100	624,733	756,833
Due in more than one year	<u>9,139,418</u>	<u>8,669,960</u>	<u>17,809,378</u>
Total liabilities	<u>10,073,149</u>	<u>9,615,243</u>	<u>19,688,392</u>
Net Position			
Net investment in capital assets	9,894,668	1,929,000	11,823,668
Restricted for:			
Debt service	-	1,160,071	1,160,071
Capital projects	7,604,817	-	7,604,817
Unrestricted	<u>(6,084,748)</u>	<u>(120,857)</u>	<u>(6,205,605)</u>
Total net position	<u>\$ 11,414,737</u>	<u>\$ 2,968,214</u>	<u>\$ 14,382,951</u>

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
Statement of Activities - Modified Cash Basis
For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
Elected officials	\$ 32,259	\$ -	\$ -	\$ -	\$ (32,259)	\$ -	\$ (32,259)
Administrative/finance	241,999	86,339	4,415	-	(151,245)	-	(151,245)
Law enforcement	1,039,434	171,540	41,543	-	(826,351)	-	(826,351)
Public works	88,309	-	-	-	(88,309)	-	(88,309)
Streets	1,542,356	-	53,731	-	(1,488,625)	-	(1,488,625)
Parks	361,223	14,509	388	-	(346,326)	-	(346,326)
Courts	88,974	-	-	-	(88,974)	-	(88,974)
Planning	175,325	2,984	-	-	(172,341)	-	(172,341)
Facilities	139,383	-	-	-	(139,383)	-	(139,383)
Interest on long-term debt	219,970	-	-	-	(219,970)	-	(219,970)
Total governmental activities	<u>3,929,232</u>	<u>275,372</u>	<u>100,077</u>	<u>-</u>	<u>(3,553,783)</u>	<u>-</u>	<u>(3,553,783)</u>
Business-type activities:							
Water	1,439,188	1,350,464	-	-	-	(88,724)	(88,724)
Sewer	1,248,350	1,253,755	-	15,326	-	20,731	20,731
Trash	291,106	285,679	-	-	-	(5,427)	(5,427)
Total business-type activities	<u>2,978,644</u>	<u>2,889,898</u>	<u>-</u>	<u>15,326</u>	<u>-</u>	<u>(73,420)</u>	<u>(73,420)</u>
Total primary government	<u>\$ 6,907,876</u>	<u>\$ 3,165,270</u>	<u>\$ 100,077</u>	<u>\$ 15,326</u>	<u>(3,553,783)</u>	<u>(73,420)</u>	<u>(3,627,203)</u>
General revenues:							
Taxes:							
Property taxes					532,440	-	532,440
Franchise and other miscellaneous taxes					557,788	-	557,788
Local sales tax					1,214,183	-	1,214,183
Investment earnings					634	49,432	50,066
Miscellaneous					827,147	22,988	850,135
Transfers					(43,810)	43,810	-
Total general revenues					<u>3,088,382</u>	<u>116,230</u>	<u>3,204,612</u>
Change in net position					(465,401)	42,810	(422,591)
Net position-beginning					11,880,138	2,925,404	14,805,542
Net position-ending					<u>\$ 11,414,737</u>	<u>\$ 2,968,214</u>	<u>\$ 14,382,951</u>

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
 Balance Sheet - Modified Cash Basis -
 Governmental Funds
 September 30, 2015

	General Fund	Park Fund	Road & Street Fund	Gasoline Tax Fund	LET Fund	FBI Fund	Capital Improvement Fund	East Growth Fund	West Growth Fund	2012 COP Construction Fund	2013 Bonds Construction Fund	Debt Service Fund	2012 COP Debt Service Fund	Total Governmental Funds
Assets:														
Cash	\$ 138,941	\$ 218,259	\$ 93,917	\$ 21,131	\$ -	\$ -	\$ 855	\$ 13,105	\$ 22,766	\$ -	\$ 618,308	\$ 6,583	\$ -	\$ 1,133,865
Due from other funds	1,453,408	-	102,577	65,343	405	-	141,212	-	-	-	-	612,340	-	2,375,285
Restricted cash	9,864	-	-	-	-	-	646,262	-	-	-	6,872,637	-	54,886	7,583,649
Total Assets	\$ 1,602,213	\$ 218,259	\$ 196,494	\$ 86,474	\$ 405	\$ -	\$ 788,329	\$ 13,105	\$ 22,766	\$ -	\$ 7,490,945	\$ 618,923	\$ 54,886	\$ 11,092,799
Liabilities:														
Due to other funds	\$ 1,132,817	\$ 41,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,427	\$ 367,003	\$ 75	\$ 1,944,042
Other payables	39,571	2,457	961	961	-	-	2,014	-	-	-	8,939	-	-	54,903
Total Liabilities	1,172,388	44,177	961	961	-	-	2,014	-	-	-	411,366	367,003	75	1,998,945
Fund Balances:														
Restricted:														
Road and street	-	-	-	85,513	405	-	646,262	-	-	-	6,872,637	-	-	7,604,817
Assigned:														
Capital projects	-	-	-	-	-	-	140,053	-	-	-	-	-	-	140,053
Parks and recreation	-	174,082	-	-	-	-	-	-	-	-	-	-	-	174,082
Road and street	-	-	195,533	-	-	-	-	-	-	-	-	-	-	195,533
Debt Service	-	-	-	-	-	-	-	-	-	-	-	251,920	54,811	306,731
Capital projects	-	-	-	-	-	-	-	13,105	22,766	-	206,942	-	-	242,813
Unassigned	429,825	-	-	-	-	-	-	-	-	-	-	-	-	429,825
Total fund balances	429,825	174,082	195,533	85,513	405	-	786,315	13,105	22,766	-	7,079,579	251,920	54,811	9,093,854
Total liabilities and fund balances	\$ 1,602,213	\$ 218,259	\$ 196,494	\$ 86,474	\$ 405	\$ -	\$ 788,329	\$ 13,105	\$ 22,766	\$ -	\$ 7,490,945	\$ 618,923	\$ 54,886	\$ 11,092,799

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
Reconciliation of the Governmental Funds Balance Sheet --
Modified Cash Basis -- to the Statement of Net Position -- Modified Cash Basis
September 30, 2015

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund balance - total governmental funds	\$ 9,093,854
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	12,339,129
Premiums on bonds payable are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	(746,728)
Long-term liabilities (such as Notes Payable, Capital Leases, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the government-wide statements.	<u>(9,271,518)</u>
Total net position -- governmental activities	<u><u>\$ 11,414,737</u></u>

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
Statement of Revenues, Expenditures, and Changes in Fund Balances --
Modified Cash Basis -- Governmental Funds
For the Year Ended September 30, 2015

	General Fund	Park Fund	Road & Street Fund	Gasoline Tax Fund	LET Fund	FBI Fund	Capital Improvement Fund	East Growth Fund	West Growth Fund	2012 COP Construction Fund	2013 Bonds Construction Fund	Debt Service Fund	2012 COP Debt Service Fund	Total Governmental Funds
Revenues:														
Taxes	\$ 836,601	\$ 212,587	\$ 223,098	\$ 179,606	\$ -	\$ -	\$ 212,588	\$ -	\$ -	\$ -	\$ -	\$ 261,749	\$ -	\$ 1,926,229
Franchise fees	378,182	-	-	-	-	-	-	-	-	-	-	-	-	378,182
Licenses and permits	44,050	15,289	-	-	-	-	-	8,000	19,000	-	-	-	-	86,339
Intergovernmental	41,543	-	53,731	-	-	-	-	-	-	-	-	-	-	95,274
Charges for services	2,984	14,509	-	-	-	-	-	-	-	-	-	-	-	17,493
Fees and fines	171,540	-	-	-	-	-	-	-	-	-	-	-	-	171,540
Investment income	296	104	-	-	-	16	80	3	5	-	-	-	130	634
Other	191,639	15,470	-	-	-	150	-	-	-	-	619,888	-	-	827,147
Contributions	4,415	388	-	-	-	-	-	-	-	-	-	-	-	4,803
Total revenues	1,671,250	258,347	276,829	179,606	-	166	212,668	8,003	19,005	-	619,888	261,749	130	3,507,641
Expenditures:														
Elected officials	32,259	-	-	-	-	-	-	-	-	-	-	-	-	32,259
Administrative/finance	212,899	-	-	-	547	-	-	-	-	-	-	-	-	213,446
Law enforcement	831,264	-	-	-	-	-	-	-	-	-	-	-	-	831,264
Public works	88,309	-	-	-	-	-	-	-	-	-	-	-	-	88,309
Streets	-	-	204,970	165,244	-	-	5,407	-	-	-	-	-	-	375,621
Parks	-	265,032	-	-	-	-	-	-	-	-	-	-	-	265,032
Courts	88,974	-	-	-	-	-	-	-	-	-	-	-	-	88,974
Planning	175,325	-	-	-	-	-	-	-	-	-	-	-	-	175,325
Facilities	89,203	-	-	-	-	-	-	-	-	-	-	-	-	89,203
Capital outlay	146,065	74,691	1,041	-	-	94,442	531,338	-	-	-	403,410	-	-	1,250,987
Debt service:														
Principal	15,012	7,200	-	-	-	-	49,354	-	-	-	-	30,000	13,500	115,066
Interest and fiscal charges	8,204	9,796	-	-	-	-	4,174	-	-	-	132,381	59,257	6,158	219,970
Total expenditures	1,687,514	356,719	206,011	165,244	547	94,442	590,273	-	-	-	535,791	89,257	19,658	3,745,456
Excess (deficiency) of revenues over (under) expenditures	(16,264)	(98,372)	70,818	14,362	(547)	(94,276)	(377,605)	8,003	19,005	-	84,097	172,492	(19,528)	(237,815)
Other financing sources (uses):														
Transfers in	61,720	85	-	-	-	10,073	80,150	-	-	16,921	-	-	19,501	188,450
Transfers out	(77,043)	(7,085)	-	-	-	-	(20,985)	-	-	-	-	(127,147)	-	(232,260)
Premium from bonds	-	-	-	-	-	-	-	-	-	-	691,385	-	-	691,385
Proceeds from long-term debt	-	-	-	-	-	-	836,840	-	-	-	6,313,734	-	-	7,150,574
Total other financing sources (uses)	(15,323)	(7,000)	-	-	-	10,073	896,005	-	-	16,921	7,005,119	(127,147)	19,501	7,798,149
Net change in fund balances	(31,587)	(105,372)	70,818	14,362	(547)	(84,203)	518,400	8,003	19,005	16,921	7,089,216	45,345	(27)	7,560,334
Fund balances at beginning of year	461,412	279,454	124,715	71,151	952	84,203	267,915	5,102	3,761	(16,921)	(9,637)	206,575	54,838	1,533,520
Fund balances at end of year	\$ 429,825	\$ 174,082	\$ 195,533	\$ 85,513	\$ 405	\$ -	\$ 786,315	\$ 13,105	\$ 22,766	\$ -	\$ 7,079,579	\$ 251,920	\$ 54,811	\$ 9,093,854

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balances of Governmental Funds -- Modified Cash Basis -- to the
 Statement of Activities -- Modified Cash Basis

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances -- total governmental funds \$ 7,560,334

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. This amount is the net effect of these differences in the treatment of capital and related items.

Capital Outlay	347,610
Depreciation Expense	(670,782)

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Net Position reports repayment as a reduction to long-term liabilities. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal Payments	115,066
Issuance of debt	(7,150,574)
Bond premiums and discount, net	(667,055)
	(667,055)

Change in net position of governmental activities \$ (465,401)

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
Statement of Net Position -- Modified Cash Basis --
Proprietary Funds
September 30, 2015

	Water	Sewer	Trash	Total Proprietary
Assets				
Current assets:				
Cash	\$ 3,401	\$ 88,895	\$ 20,907	\$ 113,203
Due from funds	393,704	807,728	264,678	1,466,110
Total current assets	<u>397,105</u>	<u>896,623</u>	<u>285,585</u>	<u>1,579,313</u>
Non-current assets:				
Restricted cash	2,769,732	434,273	-	3,204,005
Capital assets:				
Land	40,000	117,500	-	157,500
Construction in progress	137,678	-	-	137,678
Water and sewer facilities and transmission lines	5,758,693	6,535,170	-	12,293,863
Vehicles and equipment	470,495	242,719	-	713,214
Buildings and improvements	158,455	161,290	-	319,745
Less: accumulated depreciation	<u>(2,516,327)</u>	<u>(1,739,479)</u>	<u>-</u>	<u>(4,255,806)</u>
Net capital assets	<u>4,048,994</u>	<u>5,317,200</u>	<u>-</u>	<u>9,366,194</u>
Total assets	<u>7,215,831</u>	<u>6,648,096</u>	<u>285,585</u>	<u>14,149,512</u>
Deferred outflows of resources				
Deferred loss on refunding	<u>-</u>	<u>331,298</u>	<u>-</u>	<u>331,298</u>
Total deferred outflows of resources	<u>-</u>	<u>331,298</u>	<u>-</u>	<u>331,298</u>
Liabilities				
Current liabilities:				
Accrued liabilities	14,083	5,401	440	19,924
Due to funds	888,167	1,009,186	-	1,897,353
Meter deposits	220,682	23,319	-	244,001
Bond premiums and discounts, net of amortization	5,294	51,331	-	56,625
Current portion of long-term obligations	387,257	237,476	-	624,733
Total current liabilities	<u>1,515,483</u>	<u>1,326,713</u>	<u>440</u>	<u>2,842,636</u>
Non-current liabilities				
Bonds and notes payable	<u>5,234,680</u>	<u>3,435,280</u>	<u>-</u>	<u>8,669,960</u>
Total non-current liabilities	<u>5,234,680</u>	<u>3,435,280</u>	<u>-</u>	<u>8,669,960</u>
Total liabilities	<u>6,750,163</u>	<u>4,761,993</u>	<u>440</u>	<u>11,512,596</u>
Net Position				
Net investment in capital assets	(206,465)	2,135,465	-	1,929,000
Restricted for debt service	1,160,071	-	-	1,160,071
Unrestricted	(487,938)	81,936	285,145	(120,857)
Total net position	<u>\$ 465,668</u>	<u>\$ 2,217,401</u>	<u>\$ 285,145</u>	<u>\$ 2,968,214</u>

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
Statement of Revenues, Expenditures, and Changes in Fund Net Position --
Modified Cash Basis -- Proprietary Funds
For the Year Ended September 30, 2015

	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total Proprietary</u>
Operating revenues:				
Charges for services	\$ 1,350,464	\$ 1,253,755	\$ 285,679	\$ 2,889,898
Operating expenses:				
Personnel services	372,095	433,959	32,174	838,228
Contractual and professional services	539,668	168,054	256,603	964,325
Materials and supplies	59,480	28,248	2,329	90,057
Repairs and maintenance	80,159	157,984	-	238,143
Insurance	618	831	-	1,449
Utilities	-	84,881	-	84,881
Depreciation and amortization	189,485	190,524	-	380,009
	<u>1,241,505</u>	<u>1,064,481</u>	<u>291,106</u>	<u>2,597,092</u>
Income (loss) from operations	<u>108,959</u>	<u>189,274</u>	<u>(5,427)</u>	<u>292,806</u>
Non-operating revenues:				
Interest income	49,368	64	-	49,432
Tower rental	22,988	-	-	22,988
Bond issue cost and interest expense	(197,683)	(183,869)	-	(381,552)
Other	-	15,326	-	15,326
	<u>(125,327)</u>	<u>(168,479)</u>	<u>-</u>	<u>(293,806)</u>
Net income (loss) before transfers	(16,368)	20,795	(5,427)	(1,000)
Other financing sources (uses):				
Transfers in	62,703	325,936	-	388,639
Transfers out	(306,083)	(37,823)	(923)	(344,829)
	<u>(243,380)</u>	<u>288,113</u>	<u>(923)</u>	<u>43,810</u>
Change in net position	(259,748)	308,908	(6,350)	42,810
Net position, beginning of year	<u>725,416</u>	<u>1,908,493</u>	<u>291,495</u>	<u>2,925,404</u>
Net position, end of year	<u>\$ 465,668</u>	<u>\$ 2,217,401</u>	<u>\$ 285,145</u>	<u>\$ 2,968,214</u>

The accompanying notes are an integral part of the basic financial statements.

City of Peculiar, Missouri
 Combined Statement of Cash Flows --
 Modified Cash Basis -- Proprietary Funds
 For the Year Ended September 30, 2015

	<u>Water</u>	<u>Sewer</u>	<u>Trash</u>	<u>Total</u>
Cash flows from operating activities:				
Received from customers	\$ 1,350,464	\$ 1,253,755	\$ 285,679	\$ 2,889,898
Payments to employees and fringe benefits	(372,713)	(434,790)	(32,174)	(839,677)
Payments to vendors and suppliers	(664,472)	(435,589)	(258,653)	(1,358,714)
Other receipts	22,988	-	-	22,988
	<hr/>	<hr/>	<hr/>	<hr/>
Net cash provided by operating activities	336,267	383,376	(5,148)	714,495
Cash flows from noncapital financing activities:				
Operating transfers (to) from other funds	(243,380)	288,113	(923)	43,810
Operating grants	-	15,326	-	15,326
Net advances (to) from other funds	113,368	94,939	26,978	235,285
	<hr/>	<hr/>	<hr/>	<hr/>
Net cash (used) provided by noncapital financing activities	(130,012)	398,378	26,055	294,421
Cash flows from capital and related financing activities:				
Proceeds from issuance of revenue bonds net of premium and discount	544,882	3,243,082	-	3,787,964
Deferred charge on refunding	-	(331,298)	-	(331,298)
Acquisition and construction of capital assets	(195,773)	-	-	(195,773)
Principal paid on capital debt and leases	(536,425)	(3,209,715)	-	(3,746,140)
Interest and fiscal charges paid on capital debt and leases	(197,683)	(183,869)	-	(381,552)
	<hr/>	<hr/>	<hr/>	<hr/>
Net cash (used) by capital and related financing activities	(384,999)	(481,800)	-	(866,799)
Cash flows from investing activities				
Investment income	49,368	64	-	49,432
Net cash provided by investing activities	<hr/>	<hr/>	<hr/>	<hr/>
	49,368	64	-	49,432
Net decrease in cash and cash equivalents	(129,376)	300,018	20,907	191,549
Cash and cash equivalents, beginning of year	2,902,509	223,150	-	3,125,659
	<hr/>	<hr/>	<hr/>	<hr/>
Cash and cash equivalents, end of the year	<u>\$ 2,773,133</u>	<u>\$ 523,168</u>	<u>\$ 20,907</u>	<u>\$ 3,317,208</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 108,959	\$ 189,274	\$ (5,427)	\$ 292,806
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization expense	189,485	190,524	-	380,009
Miscellaneous nonoperating income	22,988	-	-	22,988
Changes in assets and liabilities:				
Accrued liabilities	(2,528)	1,853	279	(396)
Meter deposits	17,363	1,725	-	19,088
	<hr/>	<hr/>	<hr/>	<hr/>
Total adjustments	227,308	194,102	279	421,689
	<hr/>	<hr/>	<hr/>	<hr/>
Net cash provided by operating activities	<u>\$ 336,267</u>	<u>\$ 383,376</u>	<u>\$ (5,148)</u>	<u>\$ 714,495</u>
Noncash investing, capital, and financing activities:				
Assets acquired through assumption of a liability	\$ 195,773	\$ -	\$ -	\$ 195,773

The accompanying notes are an integral part of the basic financial statements.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Peculiar, Missouri (the City), have been prepared on a modified cash basis of accounting. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

Reporting Entity: The City of Peculiar, Missouri (the "City"), was incorporated in 1953 and covers an area of approximately four square miles in Cass County, Missouri. Peculiar is a fourth class city and is governed by a Mayor/Board of Aldermen form of government. A board of six aldermen, two from each of the three wards of the City, and a mayor are elected to two-year terms by the residents to administer the City government. The City Administrator is the chief administrative officer of the City. The City provides services to approximately 2,600 residents in the area, including law enforcement, water and sewer services, streets and public works, planning and zoning, community enrichment and development, and various social services. Fire protection services are provided by a fire district which is a separate governmental entity. Primary and secondary education services are provided by the Raymore-Peculiar School District, also a separate governmental entity.

Principles Used to Determine Scope of Entity: In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board Statement No. 61, "*The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and 34,*" and includes all component units of which the City appointed a voting majority of the units' board and the City is either able to impose its will on the unit or a financial benefit or burden relationship exists.

The City has developed criteria to determine whether outside agencies with activities which benefit the citizens of the City, including joint agreements, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the City exercises oversight responsibility, which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters, scope of public service and special financing relationships.

The City has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the City's financial statements. In addition, the City is not aware of any entity which could exercise such oversight which would result in the City being considered a component unit of the entity.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or part by fees charged to external parties for goods and services.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program receipts include (a) charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

Basis of Presentation - Fund Financial Statements: The fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The governmental group is further categorized into the general, special revenue, debt service, and capital outlay fund groups. For purposes of major fund determination, each fund group will be considered a major fund. Detailed information supporting the special revenue fund group and capital outlay fund group will be provided in the other supplementary information section.

The funds of the financial reporting entity are described below:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in Proprietary Funds) are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position.

The following are the City's Governmental fund types:

The General Fund is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

The Park & Recreation Fund accounts for revenues received and expenditures paid for recreational services provided by the Park and Recreation Board.

The Road and Street Fund accounts for state and local revenues that are restricted for local street expenditures.

The Gasoline Tax Fund accounts for motor vehicle revenues from the State that are restricted for street expenditures.

The LET Fund accounts for law enforcement monies from the State that are restricted to law enforcement.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The FBI Fund accounts for the Federal forfeiture funds obtained from the Federal Government that are restricted for capital purchases for law enforcement.

The Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by Enterprise funds. The City utilizes six of these funds: Capital Improvement Fund, East Growth Fund, West Growth Fund, 2012 COP Construction Fund, and 2013 Bonds Construction Fund.

The Debt Service Funds are used for the accumulation of resources for, and payment of, principal, interest, and fiscal charges on long-term debt that supports the water improvement project. The City utilizes two of these funds: Debt Service Fund and 2012 COP Debt Service Fund.

Enterprise Funds

The Proprietary Funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income. The City has three of these funds in which the City provides services to the public: Water Fund, Sewer Fund, and Trash Fund.

Measurement Focus: Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. In the government-wide statement of net assets and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus within the limitations of the modified cash basis of accounting as defined in Item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus as applied to the modified cash basis of accounting is used as appropriate.

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported. Proprietary fund equity is classified as net assets.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting: In the government-wide Statement of Net Position, Statement of Activities, and the fund financial statements, governmental and business-like activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements and proprietary fund statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event (such as donated assets and postemployment benefit obligations) are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the City utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

In the Modified Accrual Basis, revenues would be recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Expenditures (including capital outlay) would be recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reportable when due.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

In the Accrual Basis, revenues would be recognized when earned. Expenses (including depreciation and amortization) would be recorded when the liability was incurred or an economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions would be recognized when the exchange took place.

Assets, Liabilities, and Equity

Cash: For the purpose of financial reporting, cash includes all demand money market and savings accounts.

Restricted Cash and Investments: Certain cash and investment accounts are restricted for capital projects, debt service, and compliance with bond covenants, court bonds held, and customer meter deposits.

Statement of Cash Flows: For purposes of the statement of cash flows, demand deposits, and all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Capitalized Assets: Capitalized assets, which include capital assets and infrastructure, are expensed when purchased for fund statement presentation in governmental funds. Capitalized assets purchased in the proprietary fund for fund statement presentation and in all government-wide financial statements are reported as assets and depreciated over their estimated useful lives.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$1,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Building and building improvements	25 - 50 years
Machinery and equipment	5 - 10 years
Land improvements	10 - 20 years
Vehicles	5 - 7 years
Office equipment and furniture	3 - 10 years
Infrastructure	25 - 50 years
Computer equipment, hard & soft	3 - 5 years

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

Deferred Outflows of Resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, a deferred charge for refunding. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Long-Term Debt: All long-term debt is recorded in the governmental funds as either a note payable or bonds issued in the government-wide financial statements. In the fund statements, bond issuance proceeds are recorded as revenues and principal payments on debt service are recorded as expenditures of the period.

Compensated Absences: The City's policy allows employees to accumulate paid time off (PTO) hours each year and carry over to the following year. A maximum dollar limit, depending upon years of continuous employment, is paid upon termination for these hours.

In addition, police enforcement officers earn compensation time and are paid for unused time upon termination. As these financial statements are prepared on the modified cash basis of accounting, this possible liability is not recorded.

Equity Classification: Government-Wide Statements - Equity is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provision or enabling legislation.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Equity (Continued)

c. Unrestricted net position does not meet the definition of "restricted."

It is the City's policy to first use restricted net assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements - Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Revenues, Expenditures, and Expenses

Program Receipts: In the Statement of Activities, modified cash basis receipts that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each activity:

Administrative/Finance	Permits and fees
Law Enforcement	Fines and grants
Public Works	Motor vehicle franchise fees
Streets	Intergovernmental revenue
Parks	Permits and fees
Planning	Permits and fees

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Sales Tax: Local sales taxes are collected and remitted monthly by the Department of Revenue, State of Missouri. The City collects an amount equivalent to 1 cent sales tax to the general fund, ½ cent sales tax to the capital improvements fund, ½ cent transportation sales tax to the general fund, and ½ cent sales tax for the park fund.

Property Tax: Each budget year, the City approves a tax rate for the upcoming fiscal year. The general fund and debt service fund receive property tax. Cass County collects property taxes and remits the portion of the City's share to the City.

Gasoline/Vehicle Tax: The City receives a share of the state gasoline and vehicle tax charged and collected by the State. These taxes support the general fund.

Franchise Fees: Franchise fees are collected by the City from utility companies for the use of City right of way. This revenue supports the general fund.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues, Expenditures, and Expenses (Continued)

Licenses and Permits: The City requires various businesses to be licensed or obtain permits in order to conduct business within the City. This revenue supports the general fund, special revenue fund, and capital outlay fund.

Charges for Services: The City provides several services for which the charges are collected and support the general fund.

Operating Revenues and Expenses: Operating revenues and expenses for the proprietary fund are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses: In the government-wide financial statements, expenses are reported on the modified cash basis and are classified by function for both governmental and business-type activities. There have been certain allocations of indirect expenses to functions in the statement of activities. In the fund financial statements, expenditures are classified as Governmental Funds - by department and Proprietary Fund - by operating and non-operating. In the fund financial statements, governmental funds report expenditures of financial resources. The proprietary fund reports expenses relating to use of economic resources.

Internal and Interfund Balances and Activities: In the process of aggregating the financial information for the government-wide statement of net assets and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements: Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

Interfund Reimbursements - Repayments from funds responsible for certain expenditures/expenses to funds that initially paid for them are not reported as adjustments to expenditures or revenues but as transfers.

Government-Wide Financial Statements - Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements.

Use of Estimates: The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the City requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Accordingly, actual results could differ from those estimates.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Differences from GAAP: As discussed under Basis of Accounting, the City reports both the government-wide financial statements and the fund financial statements on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Fund Equity: In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

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.

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances 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 of Aldermen removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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. The Board of Aldermen and the City Administrator have the authority to assign amounts to be used for specific purposes. Assigned fund balance 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.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources-committed, assigned, and unassigned-in order as needed.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

2. COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government, the City is subject to various federal, state, and local laws and regulations. An analysis of the City's compliance with significant laws, regulations, grants, and contracts over City resources is as follows:

Fund Accounting Requirements: The City complies in all material respects with state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include the following:

Fund	Required by
Debt Service	State Law
Road and Street	State Law
Capital Improvement	Board Ordinance
East and West Growth	Board Ordinance

Uninsured and Under-Collateralized Deposits: In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. government agency securities and certain state or political subdivision debt obligations. At September 30, 2015, all of the City's deposits were collateralized.

Property Taxes: The assessed valuation of property, including railroad and utility properties, located in the City as of July 31, 2014, on which the fiscal year 2015 levy was based, is as follows:

Real estate	\$ 45,804,526
Personal property	9,359,901
Total	\$ 55,164,427

The tax levies per \$100 of assessed valuation of tangible real and personal property for the calendar year 2014, were as follows:

General Fund	\$ 0.4556
Debt Service	0.4577
Total	\$ 0.9133

Taxes are levied no later than October 31 and are due and payable at that time. All unpaid taxes levied by October 31 become delinquent January 1 of the following year. Property taxes may attach as an enforceable lien on property as of January 1.

Net Asset/Fund Equity Restriction: State law prohibits the creation of a deficit fund balance in any individual fund. As of September 30, 2015, the City had no deficit fund balances.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

2. COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

At September 30, 2015, the carrying amount of the City's demand deposits in financial institutions was \$2,685,229. The bank balances of demand deposits were fully insured with a combination of FDIC insurance and pledged collateral held in the name of the City.

At September 30, 2015, the City's investments consisted of the following:

	Carrying Amount	Fair Value
Money Market	\$ 1,666,485	\$ 1,666,660
MoDOT	6,872,637	6,872,637
State Revolving Fund (Controlled by State)	809,085	809,085
	<u>\$ 9,348,207</u>	<u>\$ 9,348,382</u>

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The City generally intends to buy and hold the securities in its portfolios, and to sell only when a gain is present or when a swap that offers substantial economic gain is available. During the next fiscal year, the City does not intend to sell any securities at a loss in order to meet cash requirements.

At September 30, 2015, the City had the following investments and maturities:

	Investment maturities (in years)			
	Value	Less than one	1 - 5	Greater than five
Investment type:				
Money Market	\$ 1,666,660	\$ 1,666,660	\$ -	\$ -
MoDOT	6,872,637	6,872,637	-	-
State Revolving Fund	809,085	-	-	809,085
	<u>\$ 9,348,382</u>	<u>\$ 8,539,297</u>	<u>\$ -</u>	<u>\$ 809,085</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

2. COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Credit Risk (Continued)

Missouri State Statutes authorize the City, with certain restrictions, to deposit funds in open accounts, time deposits, and certificates of deposit. Statutes also require that collateral pledged have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by statutes and approved by the State. The City may purchase any investments allowed by the State Treasurer. These include (a) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (b) repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

The City's general credit risk policy is to apply to prudent person rule: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probability safety of their capital, as well as the probable income to be derived.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk of investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize deposits with securities held by the financial institution's agent and in the City's name.

A reconciliation of cash and cash equivalents is as follows:

Cash on hand	\$ 1,286
Demand deposits	2,685,229
State Revolving Fund	809,085
MoDOT	6,872,637
Money markets	<u>1,666,485</u>
Total	<u>\$ 12,034,722</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

3. RESTRICTED CASH

Restricted cash in the governmental funds at September 30, 2015, consisted of the following:

Restricted for court bonds	\$ 9,864
Restricted for capital projects and debt service	<u>7,573,785</u>
Total	<u>\$ 7,583,649</u>

Restricted cash in the proprietary funds at September 30, 2015, consisted of the following:

Restricted for meter deposits	\$ 237,889
Restricted for bond covenant requirements	<u>2,966,116</u>
Total	<u>\$ 3,204,005</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

4. CAPITAL ASSETS

Capital asset activity resulting from modified cash basis transactions for the fiscal year ended September 30, 2015, was as follows:

	<u>Balance at 10/1/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 09/30/2015</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,176,800	\$ 5,000	\$ -	\$ 1,181,800
Construction in Progress	<u>1,005,512</u>	<u>-</u>	<u>-</u>	<u>1,005,512</u>
Total not being depreciated	<u>2,182,312</u>	<u>5,000</u>	<u>-</u>	<u>2,187,312</u>
Capital assets being depreciated:				
Buildings and improvements	1,852,135	21,334	-	1,873,469
Office equipment and furniture	121,884	97,175	-	219,059
Machinery and equipment	426,549	35,264	-	461,813
Vehicles	882,159	188,837	-	1,070,996
Infrastructure	<u>11,722,857</u>	<u>-</u>	<u>-</u>	<u>11,722,857</u>
Total being depreciated	<u>15,005,584</u>	<u>342,610</u>	<u>-</u>	<u>15,348,194</u>
Less accumulated depreciation for:				
Buildings and improvements	419,940	56,554	-	476,494
Office equipment and furniture	96,578	12,583	-	109,161
Machinery and equipment	105,619	61,395	-	167,014
Vehicles	375,710	171,226	-	546,936
Infrastructure	<u>3,527,748</u>	<u>369,024</u>	<u>-</u>	<u>3,896,772</u>
Total accumulated depreciation	<u>4,525,595</u>	<u>670,782</u>	<u>-</u>	<u>5,196,377</u>
Capital assets being depreciated, net	<u>10,479,989</u>	<u>(328,172)</u>	<u>-</u>	<u>10,151,817</u>
Government capital assets, net	<u>\$ 12,662,301</u>	<u>\$ (323,172)</u>	<u>\$ -</u>	<u>\$ 12,339,129</u>

Depreciation expense was charged to functions as follows in the Statement of Activities:

Governmental Activities	
General government	\$ 26,915
Police	174,635
Streets	449,933
Parks	<u>19,299</u>
	<u>\$ 670,782</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

4. CAPITAL ASSETS (CONTINUED)

	<u>Balance at 10/1/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 09/30/2015</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 7,500	\$ -	\$ -	\$ 157,500
Construction in Progress	<u>36,218</u>	<u>137,679</u>	<u>36,219</u>	<u>137,678</u>
Total not being depreciated	<u>193,718</u>	<u>137,679</u>	<u>36,219</u>	<u>295,178</u>
Capital assets being depreciated:				
Vehicles and equipment	708,067	5,147	-	713,214
Buildings and improvements	319,745	-	-	319,745
Water, sewer facilities, and transmission lines	<u>12,204,697</u>	<u>89,166</u>	<u>-</u>	<u>12,293,863</u>
Total being depreciated	<u>13,232,509</u>	<u>94,313</u>	<u>-</u>	<u>13,326,822</u>
Less accumulated depreciation for:				
Vehicles and equipment	518,735	54,082	-	572,817
Buildings and improvements	17,428	8,452	-	25,880
Water, sewer facilities, and transmission lines	<u>3,339,467</u>	<u>317,642</u>	<u>-</u>	<u>3,657,109</u>
Total accumulated depreciation	<u>3,875,630</u>	<u>380,176</u>	<u>-</u>	<u>4,255,806</u>
Capital assets being depreciated, net	<u>9,356,879</u>	<u>(285,863)</u>	<u>-</u>	<u>9,071,016</u>
Business-type activities capital assets, net	<u>\$ 9,550,597</u>	<u>\$ (148,184)</u>	<u>\$ 36,219</u>	<u>\$ 9,366,194</u>

Depreciation expense was charged to functions as follows in the Statement of Activities:

Business-type activities	
Sewer	\$ 190,413
Water	<u>189,763</u>
	<u>\$ 380,176</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT

Governmental Activities

Changes in the debt for the year ended September 30, 2015, consisted of the following:

	Balance October 1, 2014	Additions	Retirements	Balance September 30, 2015	Amount Due Within One Year
General Obligation					
Bonds	\$ 1,015,000	\$ 6,959,996	\$ 30,000	\$ 7,944,996	\$ 30,000
Capital Lease	242,560	187,527	64,366	365,722	81,400
Certificates of Participation	981,500	-	20,700	960,800	20,700
	<u>2,239,060</u>	<u>7,147,523</u>	<u>115,066</u>	<u>9,271,518</u>	<u>132,100</u>
Bond Discounts	(9,341)	-	(529)	(8,812)	-
Bond Premiums	85,964	691,385	21,809	755,540	-
	<u>\$ 2,315,683</u>	<u>\$ 7,838,908</u>	<u>\$ 136,346</u>	<u>\$ 10,018,245</u>	<u>\$ 132,100</u>

General Obligation Bonds

In October 2012, the City issued \$1,039,999 in General Obligation Bonds for the purpose of road improvements to 211th Street Highway Overpass. Payments are due in semi-annual installments of \$24,999 to \$75,000 through 2032; interest at 1.5% to 3.1%.

In March 2015, the City issued \$6,959,996 in General Obligation Bonds for the purpose of road improvements to 211th Street Highway Overpass. Payments are due in semi-annual installments of \$50,000 to \$745,000 through 2035; interest at 1.0% to 3.5%.

Future minimum bond payments are as follows:

Years ending September 30	Principal	Interest	Total
2016	\$ 30,000	\$ 336,867	\$ 366,867
2017	80,000	404,968	484,968
2018	54,998	439,970	494,968
2019	79,998	424,556	504,554
2020	94,999	443,731	538,730
2021-2025	1,770,000	1,044,964	2,814,967
2026-2030	2,395,000	769,525	3,164,525
2031-2034	3,440,000	300,649	3,740,949
	<u>\$ 7,944,996</u>	<u>\$ 4,165,229</u>	<u>\$ 12,110,225</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

Certificates of Participation

In June 2012, \$705,000 of Certificates of Participation were issued for the purpose of acquiring, constructing, installing, furnishing, and equipping City Hall and other capital improvements. Rental payments are due June 1, starting on May 1, 2013, with the final payment due on May 1, 2032. Interest payments are due on November 1 and May 1. Rental payments are payable from funds appropriated by the City through General Fund revenues. The City has not pledged general tax revenues, funds, or money to pay this obligation.

The base lease between the City as a lessor and First Bank of Missouri as lessee and trustee, transfer a leasehold interest in certain real property held by the City to the trustee. The term of the base lease is June 1, 2012, through May 1, 2023, or the date the certificates have been paid in full, whichever is earlier.

Advanced Refunding

In June 2013, the City issued 2013A Tax-Exempt Refunding Certificates of Participation of \$2,445,000 and 2013B Taxable Refunding Certificates of Participation of \$195,000 to advance refund \$2,530,000 of outstanding 2007 Certificates of Participation. This advance refunding was undertaken to reduce the total debt service payments by \$621,200 which resulted in an economic gain of \$426,756.

Future minimum lease payments are as follows:

<u>Years ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 20,700	\$ 26,840	\$ 47,540
2017	21,900	26,495	48,395
2018	24,600	26,087	50,687
2019	57,000	25,295	82,295
2020	59,400	24,140	83,540
2021-2025	447,300	90,620	537,920
2026-2030	275,900	29,003	304,903
2031-2033	54,000	3,188	57,188
	<u>\$ 960,800</u>	<u>\$ 251,669</u>	<u>\$ 1,212,469</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

Business-Type Activities

Changes in the debt for the year ended September 30, 2015, consisted of the following:

	Balance October 1, 2014	Additions	Retirements	Balance September 30, 2015	Amount Due Within One Year
Notes Payable	\$ 923,446	\$ -	\$ 268,946	\$ 654,500	\$ -
Certificates of Participation	2,283,500	-	34,300	2,249,200	34,300
Revenue Bonds	5,404,000	3,685,000	3,309,000	5,780,000	450,000
General Obligation Bonds	605,000	-	110,000	495,000	115,000
Neighborhood Improvement District	60,000	-	6,000	54,000	7,000
Capital Lease	79,887	-	17,894	61,993	18,433
Bond Discount	(46,172)	-	(46,172)	-	-
Bond Premium	-	59,605	2,980	56,625	-
	<u>\$ 9,309,661</u>	<u>\$ 3,924,605</u>	<u>\$ 3,702,948</u>	<u>\$ 9,351,318</u>	<u>\$ 624,733</u>

Neighborhood Improvement District (NID)

On April 15, 2002, the City issued \$103,000 in Neighborhood Improvement District-Sallee Estates Sewer Installment Project General Obligation Bonds to finance a sewer project in the Sallee Estates Addition. This issue is to be repaid through a special tax assessment on the citizens of the District benefitted. Bonds are due in annual installments varying from year to year until maturity on March 1, 2022. Interest is due on March 1 and September 1. Interest rates range from 5% to 5.8%.

Neighborhood Improvement District Bonds are general obligation issues even though their purpose is for business activity assets. As special assessment taxes are used to liquidate the debt, the revenue and expense transactions are accounted for in the Debt Service Fund (a governmental fund). In years when special assessment revenues do not meet the required payments, enterprise funds have been required.

The bond proceeds were used to produce capital assets which are recorded in the proprietary fund. The corresponding liability for bonds payable is also recorded in the proprietary fund. The capital assets are depreciated annually and the liability reduction paid by the debt service fund results in calculations affecting capital assets net of related debt.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

Future minimum NID general obligation bond payments are as follows:

<u>Years ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 7,000	\$ 2,929	\$ 9,929
2017	7,000	2,523	9,523
2018	7,000	2,117	9,117
2019	7,000	1,711	8,711
2020	8,000	1,276	9,276
2021-2024	<u>18,000</u>	<u>1,044</u>	<u>19,044</u>
	<u>\$ 54,000</u>	<u>\$ 11,600</u>	<u>\$ 65,600</u>

The above NID payments are scheduled to be paid with tax dollars obtained from special assessments unless a tax shortage occurs. Over the life of the NID, tax dollars have been collected to meet all payment obligations.

General Obligation Bonds

On June 1, 1999, the City issued \$1,500,000 of Water Pollution Control General Obligation Bonds (State Revolving Fund Program - Multiple Participant Series). The purpose was for the extension and improvement of the City's combined waterworks and sewerage system. This issue can either be paid by an annual tax levy approved by the Board or by revenues of the proprietary fund. Bonds are due in annual installments varying from year to year until maturity on January 1, 2019. Interest is payable on January 1 and July 1. Interest rate ranges from 3.625% to 5.25%.

Bond proceeds were used to produce capital assets which are recorded in the enterprise fund. The corresponding liability for bonds payable is also recorded in the proprietary fund. Capital assets are depreciated annually and the liability reduction paid by the debt service fund results in calculation affecting capital assets net of related debt. Future minimum general obligation bond payments are as follows:

<u>Years ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 115,000	\$ 22,019	\$ 137,019
2017	120,000	16,000	136,000
2018	125,000	9,875	134,875
2020	<u>135,000</u>	<u>3,375</u>	<u>138,375</u>
	<u>\$ 495,000</u>	<u>\$ 51,269</u>	<u>\$ 546,269</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

The above general obligation issue payments are scheduled to be paid with tax dollars levied by the Board on an annual basis. If tax dollars are not adequate to make the payments, then proprietary funds will be used.

Revenue Bonds

On June 1, 1999, the City issued \$1,365,000 in Water Pollution Control Revenue Bonds (State Revolving Fund Program - Multiple Participant Series). The purpose was for the extension and improvement of the City's combined waterworks and sewerage system. Bonds and interest payments are to be made with proprietary revenues. Bonds are due in annual installments varying from year to year until maturing on January 1, 2020. Interest is payable on January 1 and July 1. Interest rates range from 3.625% to 5.25%.

On November 14, 2007, the City issued \$605,000 in Combined Waterworks and Sewerage System Refunding Revenue Bonds. The funds are to be used for refunding the Series 1993 and 1994B balances and new funds for additional improvements. Bonds and interest payments are to be made with proprietary revenues. Bonds are due in annual installments varying from year to year until maturity on January 1, 2018. Interest is payable on January 1 and July 1. Interest rates range from 4.1% to 4.2%.

On December 5, 2013, the City issued \$1,245,000 in Combined Waterworks and Sewerage System Revenue Bonds. The funds are to be used for the purpose of extending and improving the combined waterworks and sewerage system. Bond and interest payments are to be made with proprietary revenues. Bonds are due in annual installments varying from year to year until maturity on November 1, 2033. Interest is payable on May 1 and November 1. Interest ranges from 1% to 4.25%.

Advanced Refunding

In October 2014, the City issued Series 2014 Refunding Revenue Bonds of \$3,685,000 to advance refund \$2,840,000 of outstanding 2011 Revenue Bonds as well as provide \$518,000 to be used for improvement of the combined water and sewerage system. This advance refunding was undertaken to reduce the total debt service payments by \$277,691 which resulted in an economic gain of \$227,256. Bond and interest payments are to be made with proprietary revenues. Bonds are due in annual installments varying from year to year until maturity on July 1, 2034. Interest is payable on January 1 and July 1. Interest ranges from 2% to 3.5%. Future minimum revenue bond payments are as follows:

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

<u>Years ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 450,000	\$ 183,327	\$ 633,327
2017	465,000	166,845	631,845
2018	535,000	148,537	683,537
2019	295,000	133,691	428,691
2020	295,000	123,666	418,666
2021-2025	1,145,000	534,672	1,679,672
2026-2030	1,355,000	362,097	1,717,097
2031-2034	1,240,000	108,665	1,348,665
	<u>\$ 5,780,000</u>	<u>\$ 1,761,500</u>	<u>\$ 7,541,500</u>

Revenue bonds are collateralized by the revenue of the water and sewer systems. Ordinances provide that the revenue of the system is to be used to pay operating and maintenance expenses to include debt service. As long as bonds are outstanding, monies derived from operations cannot be directed to the general government or municipal functions of the City.

The City maintains its records and this report has been prepared using the modified cash basis of accounting. Article II, Section 2.2 u (ii) of Series 1994A, Combined Waterworks and Sewage System Refunding and Improvement Bonds, states that the City shall maintain system records in accordance with generally accepted governmental accounting standards defined in the Governmental Accounting, Auditing and Financial Reporting Manual (1988 Ed.) issued by the Government Finance Officers' Association.

Proceeds from the original bond sales were placed in trust to establish reserve and debt servicing accounts. These accounts have been maintained as required.

Rates and fees established and charged were sufficient to satisfy bond covenant responsibilities for the year ended September 30, 2015.

The City, by ordinance, also participates in the State Revolving Fund Program (SRF) Series 1994A and Series 1999A. These programs require the state to place 70% of the total bond issue in an escrow trust for the City. The interest earned on the escrow funds is transferred to the trust debt service fund to help pay the City's required interest payments on the bonds. As principal payments are made, the state reclaims 70% of the principal payment. The state SRF reserve is included in the bond issue trust funds and the City has elected to record the SRF reserve as a restricted investment on their statement of net assets. A corresponding liability is also recorded.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

Refunding Certificate of Participation

In June 2013, the City issued \$2,640,000 in Refunding Certificates of Participation. The funds are to be used for refunding the Series 2007 Certificates of Participation. Rental payments are due January 1, starting on January 1, 2019, with the final payment due on January 1, 2027. Interest is payable on January 1 and July 1 ranging from 1% to 5.75%. Rental payments are payable with enterprise operating funds. The City appropriates (budgets) funding for this debt.

6. CAPITAL LEASES

The base lease between the City, as lessor, and Southwest Trust Company N.A., as lessee and trustee, transfer a leasehold interest in certain real property held by the City to the trustee. The term of the base lease is November 14, 2007 through January 1, 2027, or the date the certificates have been paid in full, whichever is earlier. Future minimum lease payments are as follows:

<u>Years ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 34,300	\$ 60,963	\$ 95,263
2017	38,100	60,341	98,441
2018	40,400	59,592	99,992
2019	143,000	57,818	200,818
2020	150,600	54,972	205,572
2021-2025	1,197,700	195,767	1,393,467
2026-2030	599,100	39,704	638,804
2031-2033	46,000	3,188	49,188
	<u>\$ 2,249,200</u>	<u>\$ 532,344</u>	<u>\$ 2,781,544</u>

The City has entered into lease agreements for financing capital equipment and a building. The lease agreements qualify as capital leases for accounting purposes, therefore have been recorded at the present value of their future lease payments as of the inception date.

The assets acquired through capital leases are as follows:

<u>Asset</u>	
Police annex building	\$ 116,571
Police, water and sewer vehicles	<u>432,929</u>
Total assets acquired	<u>\$ 549,500</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

6. CAPITAL LEASES (CONTINUED)

The future minimum lease payments and the present value of the remaining minimum lease payments as of September, 30, 2015, are as follows:

<u>Years Ending September 30,</u>	
2016	\$ 107,047
2017	108,464
2018	109,917
2019	71,769
2020	36,141
2021	<u>12,627</u>
	445,965
Less: amount representing interest	<u>18,249</u>
Present value of future minimum lease payments	<u>\$ 427,716</u>
Governmental activities	\$ 365,722
Business-type activities	<u>61,994</u>
	<u>\$ 427,716</u>

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

6. CAPITAL LEASES (CONTINUED)

Interfund due from and due to balances at September 30, 2015, were as follows:

	Due From	Due To
General Fund	\$ 1,453,408	\$ 1,132,817
Parks Fund	--	41,720
Street Fund	102,577	--
Gasoline Tax Fund	65,343	--
LET Fund	405	--
Capital Improvement Fund	141,212	--
2013 Bond Construction Fund	--	402,427
Debt Service Fund	612,340	367,003
2012 Debt Service Fund	--	75
Water Fund	393,704	888,167
Sewer Fund	807,728	1,009,186
Trash Fund	264,678	--
	\$ 3,841,395	\$ 3,841,395

Interfund transactions occurred in several areas during the current year.

1. The City's general fund collects property taxes and distributes the appropriate amounts to the debt service fund.
2. Bond payments are made with tax dollars out of the enterprise fund for waterworks improvements. The liability for these bonds is recorded in the enterprise fund. A transfer of tax dollars is made to the enterprise fund to make the payments.
3. Fund transfers were made from the debt service fund to the enterprise fund.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

7. INTERFUND TRANSACTIONS

Transfers during the year ended September 30, 2015, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 61,720	\$ 77,043
Park Fund	85	7,085
FBI Fund	10,073	--
Capital Improvement Fund	80,150	20,985
2012 COP Construction Fund	16,921	--
Debt Service Fund	--	127,147
2012 Debt Service Fund	19,501	--
Water Fund	62,703	306,083
Sewer Fund	325,936	37,823
Trash Fund	--	923
	<u>\$ 577,089</u>	<u>\$ 577,089</u>

8. EMPLOYEE PENSION PLAN

Plan Description

The City 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 writing to LAGERS, PO Box 1665, Jefferson City, Missouri 65102 or 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) 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 receive a reduced allowance.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE PENSION PLAN (CONTINUED)

Benefit Multiplier:	1.75% for life, plus 0.25% to age 65
Final Average Salary:	Three 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, 2015, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>
Inactive employees or beneficiaries currently receiving benefits	11	10
Inactive employees entitled to but not yet receiving benefits	13	9
Active employees	<u>18</u>	<u>8</u>
	<u>42</u>	<u>27</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 are 12.7 % (General) and 11.5% (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2015.

Actuarial Assumptions

The total pension liability in the February 28, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.5% wage inflation; 3.0% price inflation
Salary Increase	3.5% to 6.8% including wage inflation
Investment rate of return	7.25%

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE PENSION PLAN (CONTINUED)

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 3 years for both males and females.

The actuarial assumptions used in the February 28, 2015 valuation were based on the results of an actuarial experience study for the period March 1, 2005 through February 28, 2010.

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 estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	48.50%	5.00%
Fixed Income	25.00%	2.50%
Real Assets	20.00%	4.00%
Strategic Assets	6.50%	5.00%

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed 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.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE PENSION PLAN (CONTINUED)

Changes in the Net Pension Liability

	General Division		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/2014	\$ 2,053,791	\$ 2,300,601	\$ (246,810)
Changes for the year:			
Service cost	96,168	--	96,168
Interest	148,512	--	148,512
Difference between expected and actual experience	19,365	--	19,365
Contributions - employer	--	110,137	(110,137)
Contributions - employee	--	--	--
Net investment income	--	51,776	(51,776)
Benefit payments, including refunds	(107,059)	(107,059)	--
Administrative expense	--	(3,542)	3,542
Other changes	--	9,225	(9,225)
Net changes	<u>156,986</u>	<u>60,537</u>	<u>96,449</u>
Balances at 6/30/2015	<u>\$ 2,210,777</u>	<u>\$ 2,361,138</u>	<u>\$ (150,361)</u>

	Police Division		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/2014	\$ 1,102,021	\$ 1,227,339	\$ (125,318)
Changes for the year:			
Service cost	41,607	--	41,607
Interest	80,552	--	80,552
Difference between expected and actual experience	(68,439)	--	(68,439)
Contributions - employer	--	52,471	(52,471)
Contributions - employee	--	--	--
Net investment income	--	23,659	(23,659)
Benefit payments, including refunds	(23,209)	(23,209)	--
Administrative expense	--	(1,957)	1,957
Other changes	--	9,367	(9,367)
Net changes	<u>30,511</u>	<u>60,331</u>	<u>(29,820)</u>
Balances at 6/30/2015	<u>\$ 1,132,532</u>	<u>\$ 1,287,670</u>	<u>\$ (155,138)</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE PENSION PLAN (CONTINUED)

	General Division		
	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability (TPL)	\$ 2,513,944	\$ 2,210,777	\$ 1,959,443
Plan Fiduciary Net Position	2,361,138	2,361,138	2,361,138
Net Pension Liability/(Asset) (NPL)	<u>\$ 152,806</u>	<u>\$ (150,361)</u>	<u>\$ (401,695)</u>

	Police Division		
	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability (TPL)	\$ 1,317,037	\$ 1,132,532	\$ 982,714
Plan Fiduciary Net Position	1,287,670	1,287,670	1,287,670
Net Pension Liability/(Asset) (NPL)	<u>\$ 29,367</u>	<u>\$ (155,138)</u>	<u>\$ (304,956)</u>

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

For the year ended September 30, 2015 the employer recognized pension expense of \$98,857 for General Division and \$19,559 for Police Division. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	General Division		Police Division	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 15,465	\$ --	\$ --	\$ (50,211)
Differences in assumptions	--	--	--	--
Excess (deficit) investment returns	92,264	--	53,303	--
Contributions subsequent to the measurement date*	31,986	--	13,708	--
Total	<u>\$ 139,715</u>	<u>\$ --</u>	<u>\$ 67,011</u>	<u>\$ (50,211)</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending September 30, 2015.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE PENSION PLAN (CONTINUED)

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

	General Division	Police Division
Year ended:		
2016	\$ 26,966	\$ (4,902)
2017	26,966	(4,902)
2018	26,966	(429)
2019	26,831	13,325
2020	--	--
Thereafter	--	--
Total	<u>\$ 107,729</u>	<u>\$ 3,092</u>

9. DEFERRED COMPENSATION PLAN

The City provides for a deferred compensation plan for their employees. Funds are paid to and retained by Paychex in individual employee accounts. There is no cost to the City in the operation of this plan. The deferred compensation plan is designed to comply with Internal Revenue Code 401(k).

10. COUNTY ROAD TAX

Road tax is remitted to the county by the state to be distributed to each City for the purpose of road upkeep. The county distributes these funds after the City makes the expenditure and submits the appropriate paperwork.

11. RISK MANAGEMENT

The City is exposed to various risks of loss from torts, theft of, damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage has been purchased by the City to cover all risks.

12. CONTINGENCIES

The City is a defendant in various lawsuits arising from normal business activities. Management has reviewed pending litigation with legal counsel and believes that ultimate liability, if any; resulting from these matters will not materially affect the City's financial position.

CITY OF PECULIAR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

12. CONTINGENCIES (CONTINUED)

Additionally, the City's sewer and water utilities are subject to federal and state regulations relating to the discharge of materials into the environment. Compliance with these provisions has not had, nor does the City expect such compliance to have, any material effect upon the financial condition of the City. Management of the City believes that its current practices and procedures for the control and disposition of such wastes comply with applicable federal and state requirements.

13. MAJOR SUPPLIERS

During the year ended September 30, 2015, the City relied upon the Public Water Supply District #2 (PWSD #2) for water which was resold to customers. The City has an ongoing contract with PWSD #2 to purchase water. PWSD #2 makes rate adjustments periodically.

14. PLEDGED REVENUES

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay four debt issues totaling \$5,780,000. The 1999, 2007, 2013, and 2014 bonds were issued in the amounts of \$1,365,000, \$605,000, \$1,245,000, and \$3,685,000, respectively. Proceeds from the bonds were used for the expansion and improvement of the waterworks and sewerage system as well as the refunding of prior debt. The bonds are payable from the sewer and water funds net revenues and are payable through 2034. The total interest and principal remaining on the bonds is \$7,541,500. Principal and interest paid for the current year is \$444,019.

15. SUBSEQUENT EVENTS

The City has evaluated subsequent events through February 8, 2016, the date which the financial statements were available to be issued. There were no subsequent events through this date.

SUPPLEMENTARY INFORMATION

CITY OF PECULIAR, MISSOURI

NOTES TO SUPPLEMENTARY INFORMATION

BUDGETARY ACCOUNTING

The City prepares its budget for all governmental funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing and presenting the basic financial statements. All unexpended appropriations lapse at year end.

1. Prior to September 1, management submits to the Board of Aldermen a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments. Prior to this hearing, the budget document is made available for public inspection.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. Any transfer of budgeted amounts between object levels within any fund or any revisions that alter the total expenditures of any fund must be approved by the Board of Aldermen.
5. Budgets are prepared on the modified cash basis of accounting which corresponds to the fund statements.
6. Actual expenditures may not legally exceed the budgeted expenditures in any budgeted fund.

City of Peculiar, Missouri
Missouri Local Government Employees Retirement System
Schedule of Net Pension Liability
For the Year Ended September 30, 2015

	2015
Total Pension Liability	
Service cost	\$ 137,775
Interest on Total Pension Liability	229,064
Benefit changes	-
Difference between expected and actual experience	(49,074)
Assumption Changes	-
Benefit payments, including refunds	130,268
Net Change in Total Pension Liability	187,497
Total pension liability beginning	3,155,812
Total pension liability ending (a)	\$ 3,343,309
 Plan fiduciary net position	
Contributions-employer	\$ 162,608
Contributions-employee	-
Net investment income	75,435
Benefit payments, including refunds	130,268
Pension plan administrative expense	5,499
Other (Net Transfer)	18,592
Net change in plan fiduciary net position	\$ 120,868
Plan fiduciary net position - beginning	3,527,940
Plan fiduciary net position - ending (b)	\$ 3,648,808
Net pension liability/(asset) - ending (a) - (b)	\$ (305,499)
 Plan fiduciary net position as a percentage of the total pension liability	109.14%
 Covered-employee payroll	\$ 1,145,019
 Net pension liability as a percentage of covered employee payroll	-26.68%

City of Peculiar, Missouri
 Missouri Local Government Retiree System
 Schedule of Contributions
 For the Year Ended September 30, 2015

Last 10 Fiscal Years

FISCAL YEAR	ACTUARIALLY DETERMINED CONTRIBUTION	CONTRIBUTION IN RELATION	CONTRIBUTION DEFICIENCY	COVERED EMPLOYEE PAYROLL	CONTRIBUTION AS PERCENTAGE
2006	\$ 109,459.76	\$ 109,086.74	\$ 373.02	\$ 909,816.00	11.99%
2007	\$ 112,265.18	\$ 129,866.33	\$ (17,601.15)	\$ 935,484.57	13.88%
2008	\$ 126,429.20	\$ 164,095.01	\$ (37,665.81)	\$ 1,117,115.15	14.69%
2009	\$ 158,383.71	\$ 174,253.59	\$ (15,869.88)	\$ 1,212,759.47	14.37%
2010	\$ 138,073.55	\$ 138,073.60	\$ (0.05)	\$ 983,932.02	14.03%
2011	\$ 151,357.16	\$ 147,305.21	\$ 4,051.95	\$ 980,519.66	15.02%
2012	\$ 144,295.79	\$ 144,295.98	\$ (0.19)	\$ 951,730.09	15.16%
2013	\$ 168,201.19	\$ 165,749.94	\$ 2,451.25	\$ 1,098,310.63	15.09%
2014	\$ 163,557.31	\$ 163,557.32	\$ (0.01)	\$ 1,170,886.74	13.97%
2015	\$ 165,798.49	\$ 165,798.53	\$ (0.04)	\$ 1,215,087.61	13.64%

City of Peculiar, Missouri
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Modified Cash Basis
General Fund
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts Budgetary Basis	Final Budget Over/ (Under)
Revenues:				
Taxes	\$ 834,000	\$ 819,000	\$ 836,601	\$ 17,601
Franchise fees	375,000	370,000	378,182	8,182
Licenses and permits	39,500	39,500	44,050	4,550
Intergovernmental	55,000	55,000	41,543	(13,457)
Charges for services	10,000	10,000	2,984	(7,016)
Fees and fines	277,000	200,000	171,540	(28,460)
Investment income	1,000	1,000	296	(704)
Other	74,000	74,000	196,054	122,054
Total revenue	<u>1,665,500</u>	<u>1,568,500</u>	<u>1,671,250</u>	<u>102,750</u>
Expenditures:				
Current:				
Elected officials	234,626	235,126	32,259	(202,867)
Administrative/finance	254,302	304,000	212,899	(91,101)
Law enforcement	845,183	902,161	831,264	(70,897)
Public works	138,435	140,535	88,309	(52,226)
Courts	107,305	107,305	88,974	(18,331)
Planning	190,823	190,823	175,325	(15,498)
Facilities	54,000	54,000	89,203	35,203
Emergency management	1,500	1,500	-	(1,500)
Capital outlay	11,600	11,600	146,065	134,465
Debt service:				
Principal	20,748	20,748	15,012	(5,736)
Interest and fiscal charges	-	-	8,204	8,204
Total expenditures	<u>1,858,522</u>	<u>1,967,798</u>	<u>1,687,514</u>	<u>(280,284)</u>
Revenue over expenditures	<u>(193,022)</u>	<u>(399,298)</u>	<u>(16,264)</u>	<u>383,034</u>
Other financing sources (uses):				
Transfer in	-	-	61,720	61,720
Transfer out	(23,857)	(23,857)	(77,043)	53,186
Total other financing sources (uses)	<u>(23,857)</u>	<u>(23,857)</u>	<u>(15,323)</u>	<u>114,906</u>
Net change in fund balance	<u>\$ (216,879)</u>	<u>\$ (423,155)</u>	<u>(31,587)</u>	<u>\$ 391,568</u>
Fund balance at beginning of year			<u>461,412</u>	
Fund balance at end of year			<u>\$ 429,825</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Modified Cash Basis

Park Fund

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Taxes	\$ 200,000	\$ 215,000	\$ 212,587	\$ (2,413)
Licenses and permits	4,400	4,900	15,289	10,389
Charges for services	10,000	10,000	14,509	4,509
Investment income	500	500	104	(396)
Other	28,850	31,350	15,858	(15,492)
Total revenues	243,750	261,750	258,347	(3,403)
Expenditures:				
Parks	255,067	262,354	265,032	2,678
Capital outlay	290,800	269,100	74,691	(194,409)
Debt service:				
Principal	-	21,791	7,200	(14,591)
Interest and fiscal charges	1,000	1,000	9,796	8,796
Total expenditures	546,867	554,245	356,719	(197,526)
Revenue over expenditures	(303,117)	(292,495)	(98,372)	194,123
Other financing sources (uses):				
Transfer in	28,791	7,000	85	(6,915)
Transfer out	-	-	(7,085)	(7,085)
Total other financing sources (uses)	28,791	7,000	(7,000)	(14,000)
Net change in fund balance	\$ (274,326)	\$ (285,495)	(105,372)	\$ 180,123
Fund balance at beginning of year			<u>279,454</u>	
Fund balance at end of year			<u>\$ 174,082</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Modified Cash Basis
Road and Street Fund
For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Taxes	\$ 235,000	\$ 235,000	\$ 223,098	\$ (11,902)
Licenses and permits	600	600	-	(600)
Intergovernmental	85,000	85,000	53,731	(31,269)
Total revenues	<u>320,600</u>	<u>320,600</u>	<u>276,829</u>	<u>(43,771)</u>
Expenditures:				
Capital outlay	-	-	1,041	1,041
Streets	424,600	424,600	204,970	(219,630)
Total expenditures	<u>424,600</u>	<u>424,600</u>	<u>206,011</u>	<u>(218,589)</u>
Revenue over expenditures	<u>(104,000)</u>	<u>(104,000)</u>	<u>70,818</u>	<u>174,818</u>
Other financing sources (uses):				
Transfer out	41,000	66,000	-	(66,000)
Total other financing sources (uses)	<u>41,000</u>	<u>66,000</u>	<u>-</u>	<u>(66,000)</u>
Net change in fund balance	<u>\$ (63,000)</u>	<u>\$ (38,000)</u>	<u>70,818</u>	<u>\$ 108,818</u>
Fund balance at beginning of year			<u>124,715</u>	
Fund balance at end of year			<u>\$ 195,533</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 Gasoline Tax Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Taxes	\$ 161,900	\$ 161,900	\$ 179,606	\$ 17,706
Total revenues	161,900	161,900	179,606	17,706
Expenditures:				
Streets	218,996	218,996	165,244	(53,752)
Total expenditures	218,996	218,996	165,244	(53,752)
Net change in fund balance	<u>\$ (57,096)</u>	<u>\$ (57,096)</u>	14,362	<u>\$ 71,458</u>
Fund balance at beginning of year			<u>71,151</u>	
Fund balance at end of year			<u>\$ 85,513</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Modified Cash Basis

LET Fund

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Other	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)
Total revenues	4,000	4,000	-	(4,000)
Expenditures:				
Administrative/finance	4,940	4,940	547	(4,393)
Total expenditures	4,940	4,940	547	(4,393)
Net change in fund balance	\$ (940)	\$ (940)	(547)	\$ 393
Fund balance at beginning of year			952	
Fund balance at end of year			\$ 405	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Modified Cash Basis

FBI Fund

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Investment income	\$ 100	\$ 100	\$ 16	\$ (84)
Other	-	-	150	150
Total revenues	100	100	166	66
Expenditures:				
Capital outlay	127,749	127,749	94,442	(33,307)
Total expenditures	127,749	127,749	94,442	(33,307)
Revenue over expenditures	(127,649)	(127,649)	(94,276)	33,373
Other financing sources (uses):				
Transfer in	-	-	10,073	10,073
Total other financing sources (uses)	-	-	10,073	10,073
Net change in fund balance	<u>\$ (127,649)</u>	<u>\$ (127,649)</u>	<u>\$ (84,203)</u>	<u>\$ 43,446</u>
Fund balance at beginning of year			<u>84,203</u>	
Fund balance at end of year			<u>\$ -</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Modified Cash Basis

Capital Improvement Fund

For the Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
			Budgetary	Over/
			Basis	(Under)
Revenues:				
Taxes	\$ 200,000	\$ 200,000	\$ 212,588	\$ 12,588
Intergovernmental	160,000	160,000	-	(160,000)
Investment income	500	500	80	(420)
Total revenues	<u>360,500</u>	<u>360,500</u>	<u>212,668</u>	<u>(147,832)</u>
Expenditures:				
Capital outlay	907,671	1,612,763	531,338	(1,081,425)
Streets	-	-	5,407	5,407
Debt service:				
Principal	71,000	71,000	49,354	(21,646)
Interest and fiscal charges	-	-	4,174	4,174
Total expenditures	<u>978,671</u>	<u>1,683,763</u>	<u>590,273</u>	<u>(1,093,490)</u>
Revenue over expenditures	<u>(618,171)</u>	<u>(1,323,263)</u>	<u>(377,605)</u>	<u>945,658</u>
Other financing sources (uses):				
Transfer in	91,271	116,271	80,150	(36,121)
Transfer out	-	(5,100)	(20,985)	15,885
Proceeds from long-term debt	265,000	991,362	836,840	(154,522)
Total other financing sources (uses)	<u>356,271</u>	<u>1,102,533</u>	<u>896,005</u>	<u>(190,643)</u>
Net change in fund balance	<u>\$ (261,900)</u>	<u>\$ (220,730)</u>	518,400	<u>\$ 755,015</u>
Fund balance at beginning of year			<u>267,915</u>	
Fund balance at end of year			<u>\$ 786,315</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 East Growth Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Licenses and permits	\$ 3,000	\$ 4,000	\$ 8,000	\$ 4,000
Investment income	-	-	3	3
Total revenues	<u>3,000</u>	<u>4,000</u>	<u>8,003</u>	<u>4,003</u>
Expenditures:				
Capital outlay	3,000	4,000	-	(4,000)
Total expenditures	<u>3,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,003</u>	<u>\$ 8,003</u>
Fund balance at beginning of year			<u>5,102</u>	
Fund balance at end of year			<u>\$ 13,105</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 West Growth Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Licenses and permits	\$ 5,000	\$ 7,000	\$ 19,000	\$ 12,000
Investment income	-	-	5	5
Total revenues	<u>5,000</u>	<u>7,000</u>	<u>19,005</u>	<u>12,005</u>
Expenditures:				
Capital outlay	21,000	23,090	-	(23,090)
Total expenditures	<u>21,000</u>	<u>23,090</u>	<u>-</u>	<u>(23,090)</u>
Net change in fund balance	<u>\$ (16,000)</u>	<u>\$ (16,090)</u>	19,005	<u>\$ 35,095</u>
Fund balance at beginning of year			<u>3,761</u>	
Fund balance at end of year			<u>\$ 22,766</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 2012 COP Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfer in	-	-	16,921	16,921
Total other financing sources (uses)	-	-	16,921	16,921
Net change in fund balance	\$ -	\$ -	16,921	\$ -
Fund balance at beginning of year			(16,921)	
Fund balance at end of year			\$ -	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 2013 Bond Const. Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Over/ (Under)
	Original	Final		
Revenues:				
Investment income	\$ 23,000	\$ -	\$ -	\$ -
Other	-	-	619,888	619,888
Total revenues	<u>23,000</u>	<u>-</u>	<u>619,888</u>	<u>619,888</u>
Expenditures:				
Capital outlay	30,553	7,008,638	403,410	(6,605,228)
Debt service:				
Interest and fiscal charges	-	-	132,381	132,381
Total expenditures	<u>30,553</u>	<u>7,008,638</u>	<u>535,791</u>	<u>(6,472,847)</u>
Revenue over expenditures	<u>(7,553)</u>	<u>(7,008,638)</u>	<u>84,097</u>	<u>7,092,735</u>
Other financing sources (uses):				
Bond Premiums	-	695,000	691,385	(3,615)
Proceeds from long-term debt	-	7,008,638	6,313,734	(694,904)
Total other financing sources (uses)	<u>-</u>	<u>7,703,638</u>	<u>7,005,119</u>	<u>(694,904)</u>
Net change in fund balance	<u>\$ (7,553)</u>	<u>\$ 695,000</u>	<u>\$ 7,089,216</u>	<u>\$ 6,397,831</u>
Fund balance at beginning of year			(9,637)	
Fund balance at end of year			<u>\$ 7,079,579</u>	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 Debt Service Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
			Budgetary	Over/
			Basis	(Under)
Revenues:				
Taxes	\$ 247,100	\$ 247,100	\$ 261,749	\$ 14,649
Total revenues	247,100	247,100	261,749	14,649
Expenditures:				
Debt Service:				
Principal	36,000	36,000	30,000	(6,000)
Interest and fiscal charges	58,144	58,144	59,257	1,113
Total expenditures	94,144	94,144	89,257	(4,887)
Revenue over expenditures	152,956	152,956	172,492	19,536
Other financing sources (uses):				
Transfer out	(137,925)	(137,925)	(127,147)	10,778
Total other financing sources (uses)	(137,925)	(137,925)	(127,147)	10,778
Net change in fund balance	\$ 15,031	\$ 15,031	\$ 45,345	\$ 30,314
Fund balance at beginning of year			206,575	
Fund balance at end of year			\$ 251,920	

City of Peculiar, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Modified Cash Basis
 2012 Debt Service Fund
 For the Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
			Budgetary	Over/
			Basis	(Under)
Revenues:				
Investment income	\$ -	\$ -	\$ 130	\$ 130
Total revenues	-	-	130	130
Expenditures:				
Debt Service:				
Principal	55,000	55,000	13,500	(41,500)
Interest and fiscal charges	89,748	89,748	6,158	(83,590)
Total expenditures	144,748	144,748	19,658	(125,090)
Revenue over expenditures	(144,748)	(144,748)	(19,528)	125,220
Other financing sources (uses):				
Transfer in	144,078	144,078	19,501	(124,577)
Total other financing sources (uses)	144,078	144,078	19,501	(124,577)
Net change in fund balance	\$ (670)	\$ (670)	\$ (27)	\$ 643
Fund balance at beginning of year			54,838	
Fund balance at end of year			<u>\$ 54,811</u>	

City of Peculiar, Missouri
 Supplemental Schedule -
 Modified Cash Basis
 Building Funds
 For the Year Ended September 30, 2015

	<u>Administrative</u>	<u>Public Works</u>
Revenues:		
Other	\$ 122,290	\$ -
Total revenues	<u>122,290</u>	<u>-</u>
Expenditures:		
Supplies	1,796	-
Maintenance	8,603	6,754
Utilities	13,490	7,196
Insurance	657	507
Capital outlay	144,955	-
Total expenditures	<u>169,501</u>	<u>14,457</u>
Revenue over expenditures	<u>(47,211)</u>	<u>(14,457)</u>
Other financing sources (uses):		
Transfer in	47,211	14,509
Total other financing sources (uses)	<u>47,211</u>	<u>14,509</u>
Net change in fund balance	\$ -	\$ 52
Fund balance at beginning of year	<u>1</u>	<u>52</u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 104</u>

RESOLUTION 2016-02

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI TO RECEIVE AND ACCEPT THE AUDIT FOR FISCAL YEAR 2014-2015, WHICH ENDED SEPTEMBER 30, 2015.

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

Section 1. RESOLVED, that the City of Peculiar is required to have an annual audit completed at the end of each fiscal year; and

Section 2. RESOLVED, that the Board of Aldermen retained the services of Troutt, Beeman, & Co., PC, to prepare the audit for Fiscal Year 2014-2015 for the City of Peculiar; and

Section 3. RESOLVED, that the Board of Aldermen have reviewed the audit and found it in compliance with regulatory requirements and that it accurately reflects the City's fiscal performance for the FY 2014-2015.

Section 4. RESOLVED, the effective date of this Resolution shall be the _____ day of _____, 2016.

Upon a roll call, said Resolution was adopted by the following vote:

Alderman Ford _____
Alderman Hammack _____
Alderman Ray _____

Alderman McCrea _____
Alderman Turner _____
Alderman Roberts _____

Approved:

Attest:

Holly Stark, Mayor

Janet Burlingame, City Clerk

City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Grant Purkey

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

March 1, 2016

To: Mayor and Board of Aldermen

From: Carl Brooks, City Engineer

Re: Peculiar I-49 & Peculiar Way Interchange Bridge Concrete Safety Barrier and Ornamental Pedestrian Fence Design Options

Please find two drawings dated January 28, 2016 and February 6, 2016, prepared by GBA Architects Engineers, regarding the Concrete Safety Barrier Options 1 – 5, and the Ornamental Pedestrian Fencing for the above referenced project, and Emery Sapp & Sons letter dated February 15, 2016.

Attached are details and quantities for the proposed bridge aesthetics and retaining wall fencing, as requested by City staff of Peculiar. The bridge enhancements are presented as five (5) options, which are variations of adding the city name, form liners, coping, and stain on each side of the bridge. Concrete and Masonry and Sacrificial Graffiti projection systems are included for the five options. The decorative ornamental fence could potentially replace the currently proposed chain link fence.

City staff requested of the MoDOT and GBA staff to provide the City with options regarding the design of the concrete safety barriers that are a part of the I-49 & Peculiar Way Interchange Bridge, and ornamental pedestrian fence in lieu of chain link fence. They have provided City staff with five (5) options of the concrete safety barriers suggestions as shown on the attached drawing and options.

The five (5) options of the concrete safety barriers suggestions are as follows:

- 1) Option 1 Cast Stone Sign the word "PECULIAR", detail A on the attached drawing, and
- 2) Option 2 Cast Stone Sign the word "PECULIAR", detail B on the attached drawing, and concrete with form liner, and
- 3) Option 3 Cast Stone Sign the word "PECULIAR", detail B on the attached drawing, and concrete with form liner with concrete stain, and
- 4) Option 4 Cast Stone Sign the word "PECULIAR", detail C on the attached drawing, and concrete with form liner contiguous from one end of the bridge to the other, and
- 5) Option 5 Cast Stone Sign the word "PECULIAR", detail C on the attached drawing, and concrete with form liner contiguous from one end of the bridge to the other with concrete stain

The change order amount increase for the five (5) options are as follows:

- 1) \$24,780.59
- 2) \$27,356.94
- 3) \$30,825.27

- 4) \$36,800.67
- 5) \$51,817.11

The change order amount increase for the two (2) options of the ornamental pedestrian fence are as follows:

- 1) Ameristar Fence Aegis II Magestic \$25,508.40
- 2) Merchants Metals Guardsman \$21,489.00

We (City staff) believe these concrete safety barrier and ornamental pedestrian fence enhancement options are worth your consideration for bridge design selection at this time.

Please consider these design options; and City staff respectfully requests that tonight the Mayor and the Board of Aldermen select the concrete safety barrier and ornamental pedestrian fence enhancements in order that MoDOT and Emery Sapp & Sons can complete the final shop drawings of the concrete safety barrier and ornamental pedestrian fence.

Total change order amount to date is \$16,036.66 less than 0.2%. The goal is to maintain the change order amount to 4% of the project construction cost (\$9,234,712.72) or less. By selecting Option 5 and the Ameristar ornament fence, the additional cost to the project would be \$77,325.51, or less than 1% of the project construction cost.

Attachments
Resolution



O: 573-445-8331 2301 I-70 Drive NW
 F: 573-445-0266 Columbia, MO 65202

WWW.EMERYSAPP.COM

February 15, 2016

Mr. Jon G. Voss, R.E.
 MoDOT Kansas City District
 600 NE Colbern Road
 Lee's Summit, MO 64086

**RE: Price Submittal – Aesthetic Treatments for Bridge A8233
 Route I-49, Cass Co
 Job No. J4P2247 & J4P2247B**

Mr. Voss:

We submit the following price for additional items on the above referenced project as previously discussed. This proposal includes work detailed on the attached plan sheets, with the exception that this proposal includes the "Cast Stone Sign" shown on Sheet 1 to be cast in place using form liner. Upon acceptance of one of the barrier options listed below, Line 2030 Safety Barrier Curb for \$32,475.00 would be removed from our current contract.

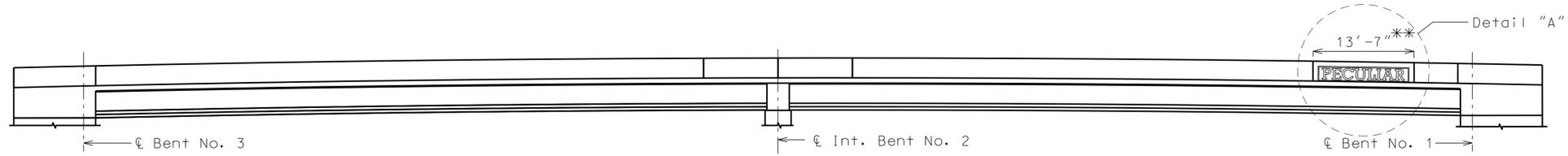
This proposal for the ornamental pedestrian fence includes two options. The Ameristar Fence option is as detailed on the attached Plan Sheet 3. We also included an equivalent option from Merchant's Metals for your approval.

Description	Unit Price	Units	Total Price
Option 1 - Modified Safety Barrier Curb	\$132.23 / LF	433 LF	\$57,255.59
Option 2 - Modified Safety Barrier Curb	\$138.18 / LF	433 LF	\$59,831.94
Option 3 - Modified Safety Barrier Curb	\$146.19 / LF	433 LF	\$63,300.27
Option 4 - Modified Safety Barrier Curb	\$159.99 / LF	433 LF	\$69,275.67
Option 5 - Modified Safety Barrier Curb	\$194.67 / LF	433 LF	\$84,292.11
Ornamental Pedestrian Fence – Ameristar Fence	\$201.60 / LF	174 LF	\$35,078.40
Ornamental Pedestrian Fence – Merchant's Metals	\$178.50 / LF	174 LF	\$31,059.00

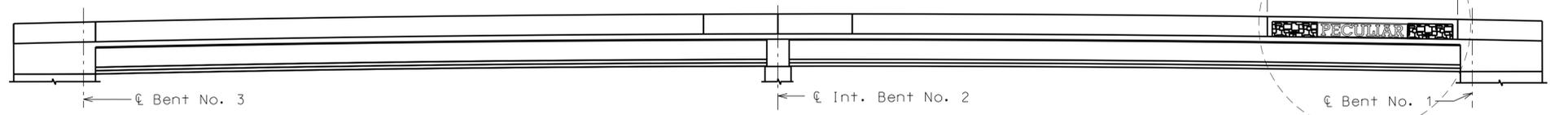
The above prices include labor, equipment and material for the work described above. If you need any additional information, please don't hesitate to call.

Sincerely,
 Emery Sapp & Sons, Inc.

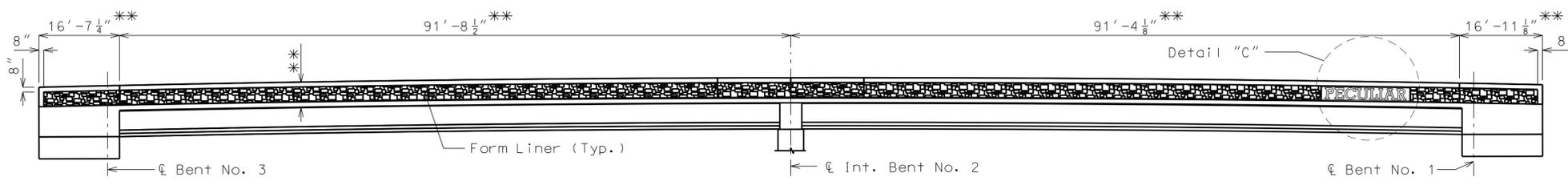
Jesse Hinton, P.E.
 Project Manager



ELEVATION WITH CAST STONE SIGN (OPTION 1)
(Left barrier curb shown, right barrier curb similar by 180° rotation.)



ELEVATION WITH CAST STONE SIGN WITH FORM LINER (OPTIONS 2 & 3)
(Left barrier curb shown, right barrier curb similar by 180° rotation.)



ELEVATION WITH SAFETY BARRIER CURB FORM LINER (OPTIONS 4 & 5)
(Left barrier curb shown, right barrier curb similar by 180° rotation.)

Notes:
The contractor shall exercise care that the form liner patterns line up uniformly at horizontal construction joints.

The contractor shall submit his proposed form liner to the Engineer for review and approval prior to placing concrete for the safety barrier curbs. Patterning of the simulated stone masonry shall appear natural and non-repeating. The depth of relief for the form liner shall vary up to 1 1/2". The height of any single "stone" shall be 15" maximum. The following is a list of form liner manufacturers and type which may be used:
 Scott System, Inc.: Form Liner Pattern #167C "Ashlar Stone C"
 Fitzgerald Formliners: Form Liner Pattern #16999 "Ashlar Stone"
 Spec Formliners, Inc.: Form Liner Pattern #1515 "Ashlar Stone"
 Greenstreak: Form Liner Pattern #460 "Ashlar Stone"
 Custom Rock International: Form Liner Pattern #12019 "Ashlar"

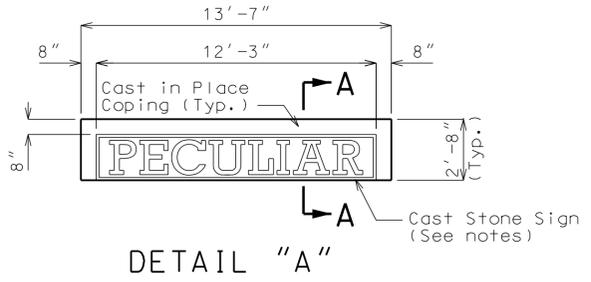
Concrete and masonry protective coating shall be applied on all designated exposed concrete and form liner areas in accordance with Sec 711. Concrete protective coating (stain) shall be a premium, water-based, 100% acrylic emulsion stain for form liner surfaces with a polysiloxane additive for long-term water resistance. Use Color No. 33510 (New Limestone) for the base coat and select two accent colors to achieve the look of a natural limestone wall from manufacturer's full range. Color samples shall be provided to the Engineer for approval prior to application.

Cast stone sign shall be "Natural Limestone" color selected from manufacturer's full range of colors to match form liner. Letters shall be "Black".
 Sign shall be such that anchors are cast into safety barrier curb during barrier curb construction. Size and spacing of anchors shall be per manufacturer's recommendations.

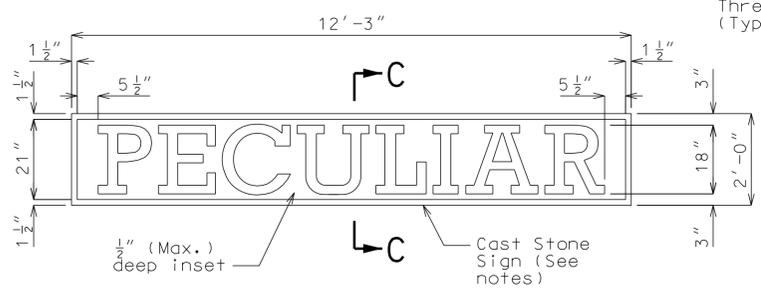
Shop drawings of the cast stone sign shall be provided to the Engineer for approval prior to fabrication. The contractor shall submit to the engineer for approval the design calculations for the sign anchors. The anchor design calculations shall be signed, sealed and stamped by a registered professional engineer in the state of Missouri in accordance with Authentication of Certain Documents in Sec. 107.

Payment for aesthetics will be completely covered by the contract lump sum price for Aesthetic Treatments.

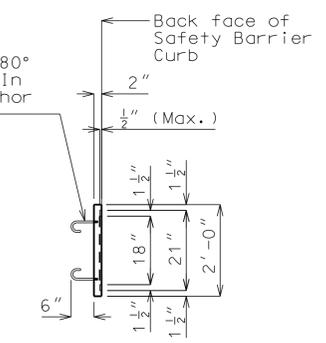
Shift conduits to clear hooked dowels in sign.



DETAIL "A"

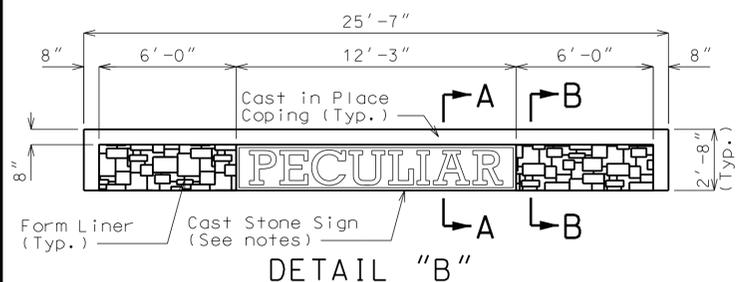


CAST STONE SIGN

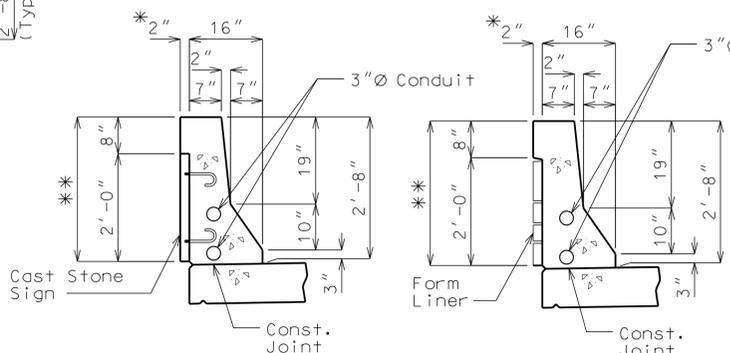


SECTION C-C

- * Aesthetic cast in place concrete coping
- ** Application limits of concrete protective coatings on back face of barrier curb.

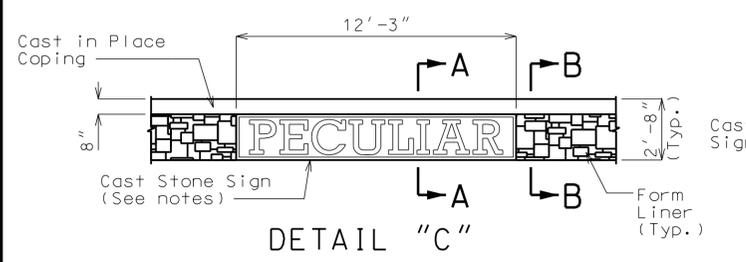


DETAIL "B"



SECTION A-A

SECTION B-B



DETAIL "C"

ITEM	QUANTITY				
	OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5
Cast Stone Sign	each	2	2	2	2
Cast in Place Concrete Coping	cu. yard	0.1	0.2	0.2	10.7
Concrete with Form Liner	sq. yard	-	5	5	90
Concrete Stain	sq. yard	-	-	5	90
Concrete and Masonry Protection System lump sum		1	1	1	1
Sacrificial Graffiti Protection System lump sum		1	1	1	1

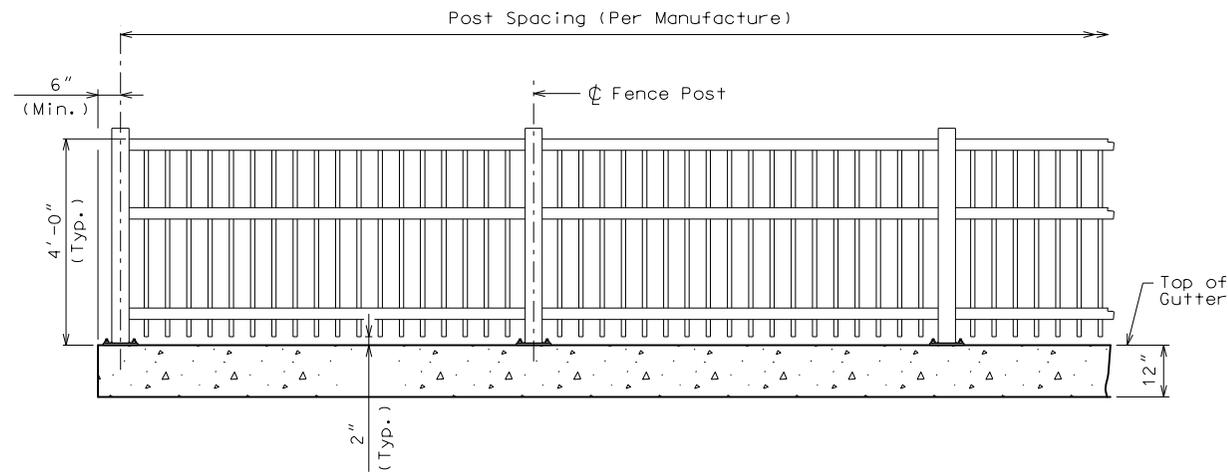
Designed Jan. 2016
 Detailed Jan. 2016
 Checked Jan. 2016

Note: This drawing is not to scale. Follow dimensions.

Sheet No. 1 of 1

DATE PREPARED 1/28/16	
ROUTE I-49	STATE MO
DISTRICT BR	SHEET NO. 1
COUNTY CASS	
JOB NO. J4P2247	
CONTRACT ID.	
PROJECT NO.	
BRIDGE NO. A8233	
DESCRIPTION	
DATE	
MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION	
 105 WEST CAPITAL JEFFERSON CITY, MO 65102 1-888-ASK-MODOT (1-888-275-6636)	
 GBA architects engineers 9801 Renner Boulevard Lenexa, Kansas 66219 913-492-0400 www.gbateam.com	
GEORGE BUTLER ASSOCIATES, INC. PRO. ENGINEER 000133 ARCHITECT 00212 LANDSCAPE ARCHITECT 000025 PRO. LAND SURVEYOR 000059	
HOLLY LEHMKUHL PROFESSIONAL ENGINEER PE-2009032976	

G:\12670\Micro\Bridges\A8233\000_J4P2247_Aesthetics.dgn 8:44:59 AM 1/28/2016 REV.



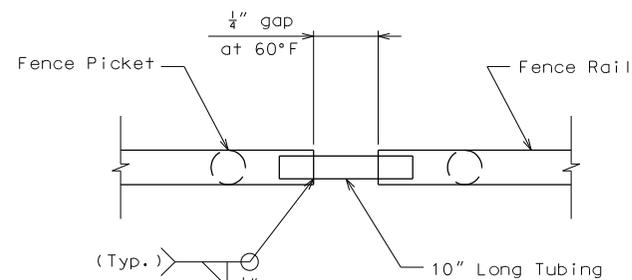
PARTIAL ELEVATION OF FENCE

Note: All fence panels shall be placed level and positioned such that the vertical clearance between the top of the gutter and bottom of fence panel is 2 inches.

Notes:

Ornamental pedestrian fencing shall be supplied by one of the following manufacturers:

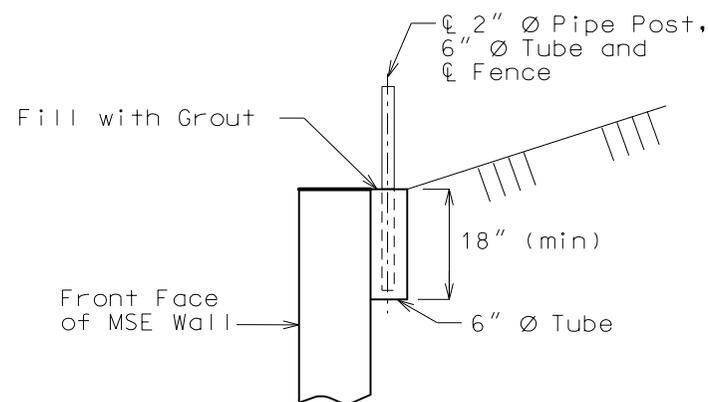
1. Ameristar Fence Products, Inc.
1555 N. Mingo
Tulsa, OK 74116
(800) 321-8724
www.ameristarfence.com
Style: AEGIS II Majestic
2. Iron Eagle Industries, Inc.
1256 Cardiff Blvd.
Mississauga, Ontario, Canada L5S1R1
(905) 670-2558
www.ironeagleind.com
Style: Silver Eagle II Aluminum
3. Betafence USA
3309 S.W. Interstate 45
Ennis, TX, 75119
(888) 650-4766
www.betafenceusa.com
Style: 6' Commercial Landmark



EXPANSION JOINT DETAIL

Notes:

- Fence shall have a gloss black finish (Federal Standard #17038) System "G".
- Ornamental pedestrian fencing shall be in accordance with AASHTO Specifications.
- Longitudinal dimensions of Ornamental Pedestrian Fence are measured horizontally.
- Ornamental Pedestrian Fence will be measured to the nearest linear foot for each structure measured along the bottom outside edge of the barrier curb from end of wing to end of wing.
- Payment for furnishing and erecting the fence complete in place with U-Bolts, washers and reinforcing bars will be considered completely covered by the contract unit price for Ornamental Pedestrian Fence per linear foot.
- All materials used in fabrication and construction of the ornamental pedestrian fencing shall be in accordance with the manufacturers specifications.
- All fence posts shall be vertical. Mortar of 1/2" minimum thickness shall be placed under floor plates to provide for vertical alignment of fence posts. Mortar shall be in accordance with Sec 1066.
- The Contractor shall field verify the location of the post anchoring systems prior to construction of Ornamental Pedestrian Fence.
- Expansion joints shall be placed in the horizontal pieces at not more than 30 feet centers and at all joint filler locations in the fence curb with a minimum gap of 1/4" at 60° F.
- Shop drawings will be required for the Ornamental Pedestrian Fence. The shop drawings shall be prepared in accordance with Sec 1080.
- Ornamental pedestrian fencing manufacturers shall provide structural design computations signed and sealed by a registered professional engineer in the State of Missouri.
- Fence post spacing per requirements of the manufacturer.



**FENCE POST CONNECTION
BEHIND WALL
(WITHOUT GUTTER)**

DATE PREPARED 2/06/15	
ROUTE I-49	STATE MO
DISTRICT BR	SHEET NO. 3
COUNTY CASS	
JOB NO. J4P2247	
CONTRACT ID.	
PROJECT NO.	
BRIDGE NO. A2834	
DESCRIPTION	
DATE	
MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION	
	
105 WEST CAPITOL JEFFERSON CITY, MO 65102 1-888-ASK-MODOT (1-888-275-6636)	
	
9801 Renner Boulevard Lenexa, Kansas 66219 913-492-0400 www.gbateam.com	
GEORGE BUTLER ASSOCIATES, INC. PRO. ENGINEER 000133 ARCHITECT 00212 LANDSCAPE ARCHITECT 000025 PRO. LAND SURVEYOR 000059	

B:\A8234_003_J4P2247_Details.dwg 8:30:45 AM 1/28/2016 REV.

BRIDGE AESTHETIC TREATMENTS
J4P2247 & J4P2247B CASS COUNTY ROUTE I-49
2/15/2016

OPTION 1 - AESTHETIC TREATMENT BRIDGE A8233
--

LABOR & EQUIPMENT

1	CARPENTER FOREMAN	X	45.00 HRS	X	\$ 52.10 / HR	=	\$	2,344.50
1	PICKUP & TRAILER	X	45.00 HRS	X	\$ 47.50 / HR	=	\$	2,137.50
1	QUALITY MANAGER / TECH	X	30.00 HRS	X	\$ 44.32 / HR	=	\$	1,329.60
1	SKILLED LABORERS	X	45.00 HRS	X	\$ 44.32 / HR	=	\$	1,994.40
1	OPERATORS	X	45.00 HRS	X	\$ 49.71 / HR	=	\$	2,236.95
5	CARPENTERS	X	45.00 HRS	X	\$ 51.10 / HR	=	\$	11,497.50
1	CASE 580 BACKHOE W/ FORKS	X	30.00 HRS	X	\$ 67.50 / HR	=	\$	2,025.00
SUBTOTAL								\$ 23,565.45
ESS OVERHEAD & PROFIT (20%)								= \$ 4,713.09

MATERIAL

FORM LINER	X	0.00 SF	X	\$ 2.25 / SF	=	\$	0.00	
FORM LINER (LETTERING)	X	2.00 EA	X	\$ 625.00 / EA	=	\$	1,250.00	
FORM LUMBER (PLYWOOD)	X	72.00 SHT	X	\$ 45.00 / SHT	=	\$	3,240.00	
FORM LUMBER (DIMENSIONAL)	X	4,105.00 BF	X	\$ 0.90 / BF	=	\$	3,694.50	
REBAR	X	9,654.00 LBS	X	\$ 0.55 / LB	=	\$	5,309.70	
JOINT SEAL / CURE / TIES / MISC.	X	1.00 LS	X	\$ 2,400.00 / LS	=	\$	2,400.00	
CLASS B-1 CONCRETE	X	48.00 CY	X	\$ 99.00 / CY	=	\$	4,752.00	
SUBTOTAL								\$ 20,646.20
ESS OVERHEAD & PROFIT (20%)								= \$ 4,129.24

SUBCONTRACTORS

PROTECTIVE COATINGS - TIC	X	1.00 LS	X	\$ 4,000.00 LS	=	\$	4,000.00	
SUBTOTAL								\$ 4,000.00
ESS OVERHEAD & PROFIT (5%)								= \$ 200.00

PRICE	=	\$	57,253.98
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NOTES:

1. LABOR RATES EQUAL PREVAILING WAGES PLUS 41.48% BURDEN

BRIDGE AESTHETIC TREATMENTS
J4P2247 & J4P2247B CASS COUNTY ROUTE I-49
2/15/2016

OPTION 2 - AESTHETIC TREATMENT BRIDGE A8233
--

LABOR & EQUIPMENT

1	CARPENTER FOREMAN	X	50.00 HRS	X	\$ 52.10 / HR	=	\$	2,605.00
1	PICKUP & TRAILER	X	50.00 HRS	X	\$ 47.50 / HR	=	\$	2,375.00
1	QUALITY MANAGER / TECH	X	25.00 HRS	X	\$ 44.32 / HR	=	\$	1,108.00
1	SKILLED LABORERS	X	50.00 HRS	X	\$ 44.32 / HR	=	\$	2,216.00
1	OPERATORS	X	50.00 HRS	X	\$ 49.71 / HR	=	\$	2,485.50
5	CARPENTERS	X	50.00 HRS	X	\$ 51.10 / HR	=	\$	12,775.00
1	CASE 580 BACKHOE W/ FORKS	X	25.00 HRS	X	\$ 67.50 / HR	=	\$	1,687.50
SUBTOTAL								\$ 25,252.00
ESS OVERHEAD & PROFIT (20%)								= \$ 5,050.40

MATERIAL

FORM LINER	X	128.00 SF	X	\$ 2.25 / SF	=	\$	288.00	
FORM LINER (LETTERING)	X	2.00 EA	X	\$ 625.00 / EA	=	\$	1,250.00	
FORM LUMBER (PLYWOOD)	X	72.00 SHT	X	\$ 45.00 / SHT	=	\$	3,240.00	
FORM LUMBER (DIMENSIONAL)	X	4,105.00 BF	X	\$ 0.90 / BF	=	\$	3,694.50	
REBAR	X	9,654.00 LBS	X	\$ 0.55 / LB	=	\$	5,309.70	
JOINT SEAL / CURE / TIES / MISC.	X	1.00 LS	X	\$ 2,400.00 / LS	=	\$	2,400.00	
CLASS B-1 CONCRETE	X	48.00 CY	X	\$ 99.00 / CY	=	\$	4,752.00	
SUBTOTAL								\$ 20,934.20
ESS OVERHEAD & PROFIT (20%)								= \$ 4,186.84

SUBCONTRACTORS

PROTECTIVE COATINGS - TIC	X	1.00 LS	X	\$ 4,200.00 LS	=	\$	4,200.00	
SUBTOTAL								\$ 4,200.00
ESS OVERHEAD & PROFIT (5%)								= \$ 210.00

PRICE	=	\$	59,833.44
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NOTES:
1. LABOR RATES EQUAL PREVAILING WAGES PLUS 41.48% BURDEN

BRIDGE AESTHETIC TREATMENTS
J4P2247 & J4P2247B CASS COUNTY ROUTE I-49
2/15/2016

OPTION 3 - AESTHETIC TREATMENT BRIDGE A8233

LABOR & EQUIPMENT

1	CARPENTER FOREMAN	X	50.00 HRS	X	\$ 52.10 / HR	=	\$ 2,605.00	
1	PICKUP & TRAILER	X	50.00 HRS	X	\$ 47.50 / HR	=	\$ 2,375.00	
1	QUALITY MANAGER / TECH	X	25.00 HRS	X	\$ 44.32 / HR	=	\$ 1,108.00	
1	SKILLED LABORERS	X	50.00 HRS	X	\$ 44.32 / HR	=	\$ 2,216.00	
1	OPERATORS	X	50.00 HRS	X	\$ 49.71 / HR	=	\$ 2,485.50	
5	CARPENTERS	X	50.00 HRS	X	\$ 51.10 / HR	=	\$ 12,775.00	
1	CASE 580 BACKHOE W/ FORKS	X	25.00 HRS	X	\$ 67.50 / HR	=	\$ 1,687.50	
SUBTOTAL							=	\$ 25,252.00
ESS OVERHEAD & PROFIT (20%)							=	\$ 5,050.40

MATERIAL

	FORM LINER	X	128.00 SF	X	\$ 2.25 / SF	=	\$ 288.00	
	FORM LINER (LETTERING)	X	2.00 EA	X	\$ 625.00 / EA	=	\$ 1,250.00	
	FORM LUMBER (PLYWOOD)	X	72.00 SHT	X	\$ 45.00 / SHT	=	\$ 3,240.00	
	FORM LUMBER (DIMENSIONAL)	X	4,105.00 BF	X	\$ 0.90 / BF	=	\$ 3,694.50	
	REBAR	X	9,654.00 LBS	X	\$ 0.55 / LB	=	\$ 5,309.70	
	JOINT SEAL / CURE / TIES / MISC.	X	1.00 LS	X	\$ 2,400.00 / LS	=	\$ 2,400.00	
	CLASS B-1 CONCRETE	X	48.00 CY	X	\$ 99.00 / CY	=	\$ 4,752.00	
SUBTOTAL							=	\$ 20,934.20
ESS OVERHEAD & PROFIT (20%)							=	\$ 4,186.84

SUBCONTRACTORS

	PROTECTIVE COATINGS - TIC	X	1.00 LS	X	\$ 7,500.00 LS	=	\$ 7,500.00	
SUBTOTAL							=	\$ 7,500.00
ESS OVERHEAD & PROFIT (5%)							=	\$ 375.00

PRICE	=	\$ 63,298.44
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NOTES:

1. LABOR RATES EQUAL PREVAILING WAGES PLUS 41.48% BURDEN

BRIDGE AESTHETIC TREATMENTS
J4P2247 & J4P2247B CASS COUNTY ROUTE I-49
2/15/2016

OPTION 4 - AESTHETIC TREATMENT BRIDGE A8233
--

LABOR & EQUIPMENT

1	CARPENTER FOREMAN	X	60.00 HRS	X	\$ 52.10 / HR	=	\$	3,126.00
1	PICKUP & TRAILER	X	60.00 HRS	X	\$ 47.50 / HR	=	\$	2,850.00
1	QUALITY MANAGER / TECH	X	30.00 HRS	X	\$ 44.32 / HR	=	\$	1,329.60
1	SKILLED LABORERS	X	60.00 HRS	X	\$ 44.32 / HR	=	\$	2,659.20
1	OPERATORS	X	60.00 HRS	X	\$ 49.71 / HR	=	\$	2,982.60
5	CARPENTERS	X	60.00 HRS	X	\$ 51.10 / HR	=	\$	15,330.00
1	CASE 580 BACKHOE W/ FORKS	X	30.00 HRS	X	\$ 67.50 / HR	=	\$	2,025.00
SUBTOTAL								\$ 30,302.40
ESS OVERHEAD & PROFIT (20%)								= \$ 6,060.48

MATERIAL

FORM LINER	X	992.00 SF	X	\$ 2.25 / SF	=	\$	2,232.00	
FORM LINER (LETTERING)	X	2.00 EA	X	\$ 625.00 / EA	=	\$	1,250.00	
FORM LUMBER (PLYWOOD)	X	72.00 SHT	X	\$ 45.00 / SHT	=	\$	3,240.00	
FORM LUMBER (DIMENSIONAL)	X	4,105.00 BF	X	\$ 0.90 / BF	=	\$	3,694.50	
REBAR	X	9,654.00 LBS	X	\$ 0.55 / LB	=	\$	5,309.70	
JOINT SEAL / CURE / TIES / MISC.	X	1.00 LS	X	\$ 2,400.00 / LS	=	\$	2,400.00	
CLASS B-1 CONCRETE	X	48.00 CY	X	\$ 99.00 / CY	=	\$	4,752.00	
SUBTOTAL								\$ 22,878.20
ESS OVERHEAD & PROFIT (20%)								= \$ 4,575.64

SUBCONTRACTORS

PROTECTIVE COATINGS - TIC	X	1.00 LS	X	\$ 5,200.00 LS	=	\$	5,200.00	
SUBTOTAL								\$ 5,200.00
ESS OVERHEAD & PROFIT (5%)								= \$ 260.00

PRICE	=	\$	69,276.72
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NOTES:

- LABOR RATES EQUAL PREVAILING WAGES PLUS 41.48% BURDEN

BRIDGE AESTHETIC TREATMENTS
J4P2247 & J4P2247B CASS COUNTY ROUTE I-49
2/15/2016

OPTION 5 - AESTHETIC TREATMENT BRIDGE A8233
--

LABOR & EQUIPMENT

1 CARPENTER FOREMAN	X	60.00 HRS	X	\$	52.10 / HR	=	\$	3,126.00	
1 PICKUP & TRAILER	X	60.00 HRS	X	\$	47.50 / HR	=	\$	2,850.00	
1 QUALITY MANAGER / TECH	X	30.00 HRS	X	\$	44.32 / HR	=	\$	1,329.60	
1 SKILLED LABORERS	X	60.00 HRS	X	\$	44.32 / HR	=	\$	2,659.20	
1 OPERATORS	X	60.00 HRS	X	\$	49.71 / HR	=	\$	2,982.60	
5 CARPENTERS	X	60.00 HRS	X	\$	51.10 / HR	=	\$	15,330.00	
1 CASE 580 BACKHOE W/ FORKS	X	30.00 HRS	X	\$	67.50 / HR	=	\$	2,025.00	
					SUBTOTAL		\$	30,302.40	
ESS OVERHEAD & PROFIT (20%)							=	\$	6,060.48

MATERIAL

FORM LINER	X	992.00 SF	X	\$	2.25 / SF	=	\$	2,232.00	
FORM LINER (LETTERING)	X	2.00 EA	X	\$	625.00 / EA	=	\$	1,250.00	
FORM LUMBER (PLYWOOD)	X	72.00 SHT	X	\$	45.00 / SHT	=	\$	3,240.00	
FORM LUMBER (DIMENSIONAL)	X	4,105.00 BF	X	\$	0.90 / BF	=	\$	3,694.50	
REBAR	X	9,654.00 LBS	X	\$	0.55 / LB	=	\$	5,309.70	
JOINT SEAL / CURE / TIES / MISC.	X	1.00 LS	X	\$	2,400.00 / LS	=	\$	2,400.00	
CLASS B-1 CONCRETE	X	48.00 CY	X	\$	99.00 / CY	=	\$	4,752.00	
					SUBTOTAL		\$	22,878.20	
ESS OVERHEAD & PROFIT (20%)							=	\$	4,575.64

SUBCONTRACTORS

PROTECTIVE COATINGS - TIC	X	1.00 LS	X	\$	19,500.00 LS	=	\$	19,500.00	
					SUBTOTAL		\$	19,500.00	
ESS OVERHEAD & PROFIT (5%)							=	\$	975.00

PRICE	=	\$	84,291.72
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NOTES:
1. LABOR RATES EQUAL PREVAILING WAGES PLUS 41.48% BURDEN



Thursday, February 11, 2016

Emery Sapp & Sons, Inc.
 2301 I-70 Drive NW
 Columbia, MO 65202

Project: MoDOT Contract ID 150515-C05
 Route I-49 & 211th Street
 J4P2247 Cass County

Subject: Subcontract Bid Proposal

To Whom It May Concern:

We propose to furnish all labor, materials, & necessary insurance to complete all work per MoDOT plans and specifications.

CASS CO. - J4P2247 & J4P2247B, I-49 and 211th Street					
Proposal Line Number	Description	Quantity	Unit	Unit Cost	Amount
Option 1	Cast Stone Sign/Concrete & Masonry Protection/Sacrificial Graffiti Protection	1.000	LS	\$ 4,000.00	\$ 4,000.00
Option 2	Cast Stone Sign/Concrete & Masonry Protection/Sacrificial Graffiti Protection	1.000	LS	\$ 4,200.00	\$ 4,200.00
Option 3	Cast Stone Sign/Concrete & Masonry Protection/ Sacrificial Graffiti Protection/Stain System	1.000	LS	\$ 7,500.00	\$ 7,500.00
Option 4	Cast Stone Sign/Concrete & Masonry Protection/Sacrificial Graffiti Protection	1.000	LS	\$ 5,200.00	\$ 5,200.00
Option 5	Cast Stone Sign/Concrete & Masonry Protection/Sacrificial Graffiti Protection/Stain System	1.000	LS	\$ 19,500.00	\$ 19,500.00

NOTES:

- Note 1: All traffic control shall be provided by the general contractor.
- Note 2: All required federal, state, local, & environmental permits are to be obtained and maintained by the general contractor.
- Note 3: This bid does not include a bond.
- Note 4: Quantities based on only coating areas designated by **
- Note 5: General Contractor shall provide water source onsite for pressure washing.

Thank you and if you have any questions or concerns feel free to contact me at your convenience.

Sincerely,
 Thomas Industrial Coatings, Inc.

Andy Hamersen, PE
 Engineer/Estimator

JAMES H
drew CORPORATION

Quotation
 February 11, 2016

Emery Sapp & Sons
 Attn: Jesse Hinton
 2301 I-70 Drive NW
 Columbia, MO 65202

Dear, Jesse:

RE: ESS Job : 31-H-15
 150515-C05
 J4P2247 / J4P2247B
 Cass Co., MO

We are pleased to submit our proposal for the above referenced project:

Item No.	Qty	Units	Description	Unit Price	Total Amount
Ameristar Fence Product					
	174	LF	Aegis II Magestic with Expansion Joint	\$ 192.00	\$ 33,408.00
Ameristar Fence Total:					\$ 33,408.00
Merchant's Metals Product					
	174	LF	Guardzman with Expansion Joint	\$ 170.00	\$ 29,580.00
Ameristar Fence Total:					\$ 29,580.00

NOTE: Above Pricing includes sleeves required for post placement.

The above prices include bond and all the necessary material, tools, labor and equipment for the complete installation and its acceptance by the Highway Engineers / owners.

Quotation is valid for acceptance within 30 days of date listed above.

Thank you for considering our proposal.

Best regards,



Anna M Haley
 Missouri Operations Manager
 C: 660.619.2028
 ahaley@jameshdrew.com

8701 Zionsville Road, P.O. Box 68935
 Indianapolis, IN 46268-0935
 Office: 317-876-3739
 Fax: 317-876-3829

1578 Boonville Road, Sedalia, MO 65301
 P.O. Box 717, Sedalia, MO 65302-0717
 Office: 660-826-2335
 Fax: 660-827-6414



GUARDSMAN[®]

Galvanized Riveted Ornamental Steel Fence



FENCE SOLUTIONS IN ORNAMENTAL • CHAIN LINK • WOOD • PVC • ACCESS CONTROL • TEMPORARY WWW.MERCHANTSMETALS.COM 866-888-5611



Merchants Metals[®]
the first name in fence solutions

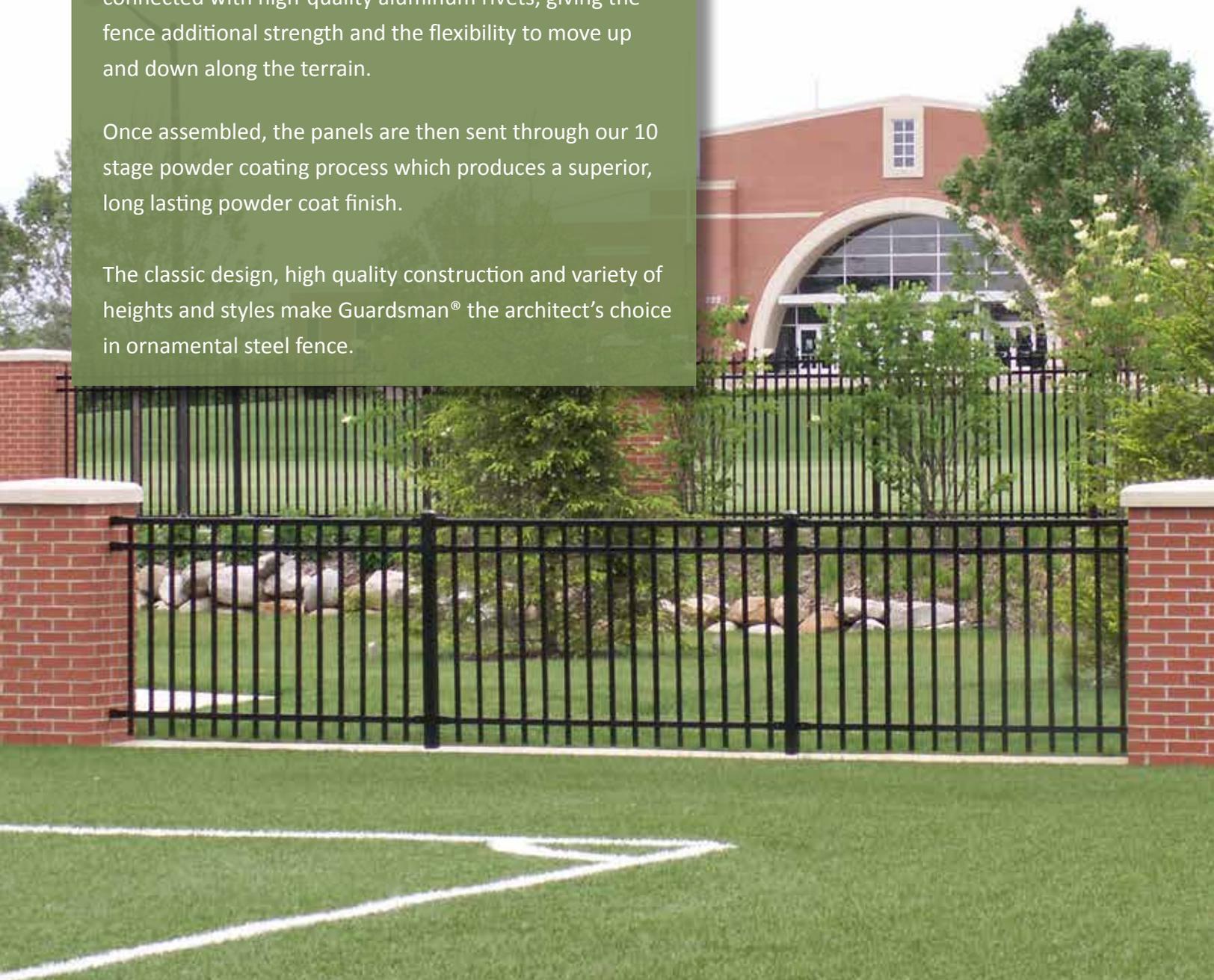
Riveted Steel Fence Systems

Guardsman® combines the traditional style and flexibility of riveted construction with modern technology to provide long-lasting beauty and security in a high-quality ornamental steel fence system.

Every Guardsman® section is factory assembled by highly trained craftsmen. The process begins with pre-galvanized steel, which creates a powerful layer of protective coating. The pickets and rails are then connected with high-quality aluminum rivets, giving the fence additional strength and the flexibility to move up and down along the terrain.

Once assembled, the panels are then sent through our 10 stage powder coating process which produces a superior, long lasting powder coat finish.

The classic design, high quality construction and variety of heights and styles make Guardsman® the architect's choice in ornamental steel fence.



MONROE 3 RAIL



KENT 3 RAIL WITH FINIALS



CURVED TOP 4 RAIL



MONROE 4 RAIL WITH RINGS

GUARDSMAN® FEATURES

- Galvanized Steel Components
- Durable Powder Coat Finish
- 15 Year Limited Warranty
- Fully Assembled Panels
- Riveted Construction
- Maintenance Free
- Commercial and Industrial Applications

BLACK

WHITE

BROWN

GREEN

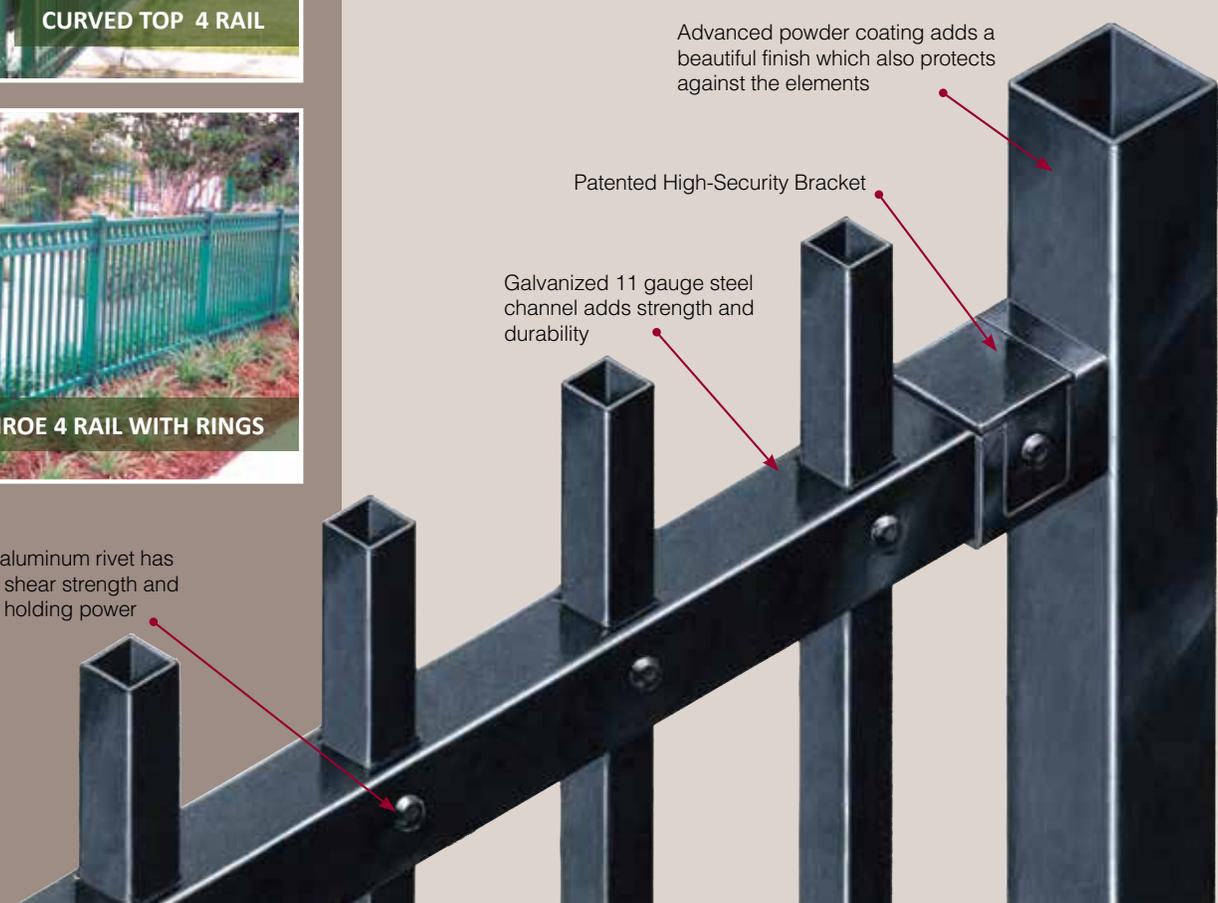
BRONZE

Advanced powder coating adds a beautiful finish which also protects against the elements

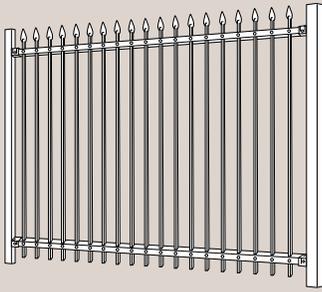
Patented High-Security Bracket

Galvanized 11 gauge steel channel adds strength and durability

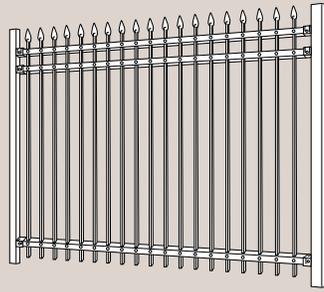
Each 1/4 in. aluminum rivet has 1,500 lbs. of shear strength and 1,100 lbs. of holding power



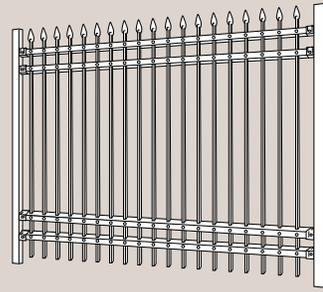
Lafayette



2 Rail



3 Rail



4 Rail

Lafayette Panels

A secure and elegant design with pressed point pickets.

Available in 2, 3 or 4 rail styles.

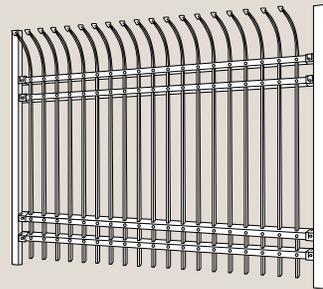
Curved Top



2 Rail



3 Rail



4 Rail

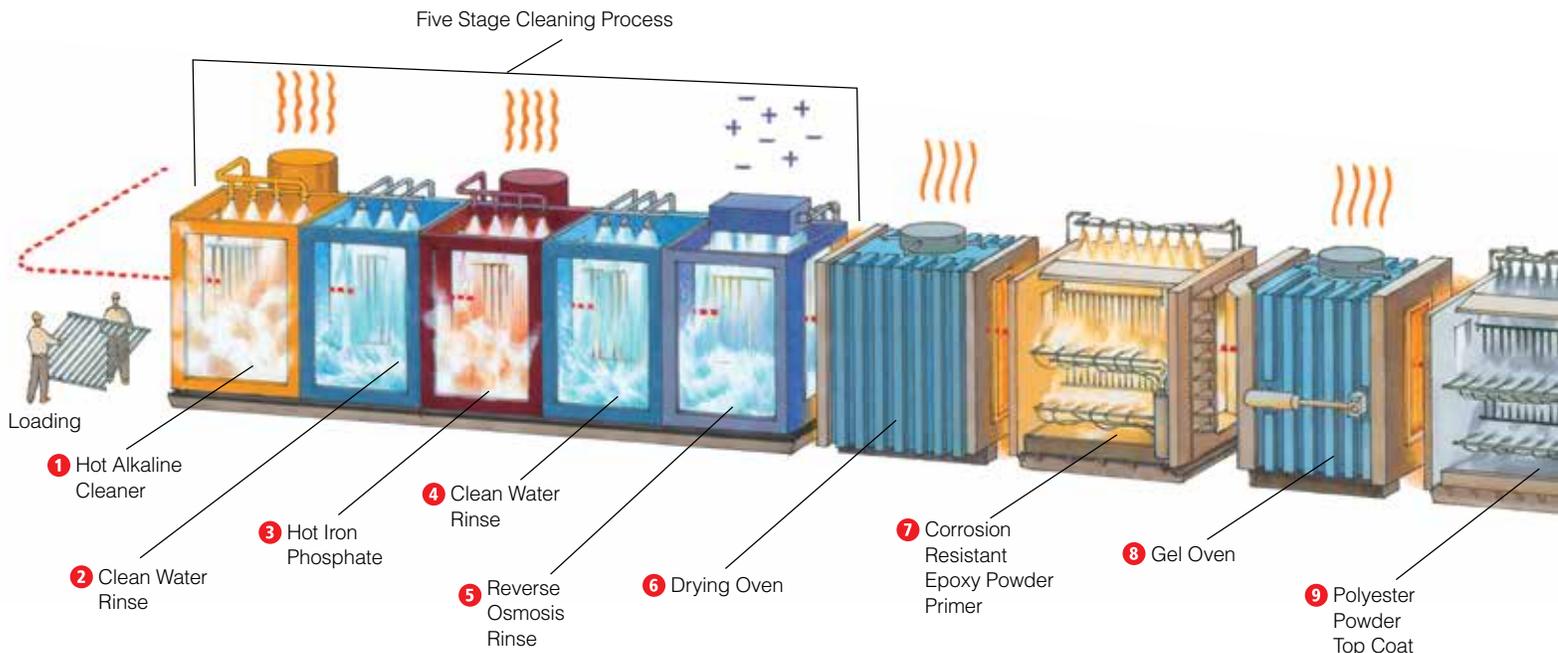
Curved Top Panels

A high security design which creates an imposing presence with a sense of style.

Available in 2, 3 or 4 rail styles.

Guardsman® Assembly

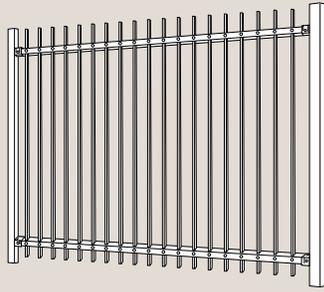
All Guardsman® fence systems are assembled at the Merchants Metals factory to minimize your installation time and ensure long-term structural integrity. After powder coating, the fence panels and posts are shipped on carefully packaged pallets for economical and damage-free transit.



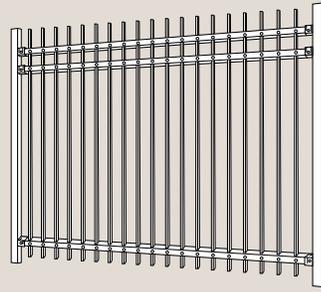
Kent Panels

A traditional design with square top pickets.

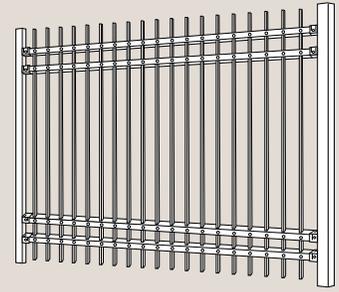
Available in 2, 3 or 4 rail styles.



2 Rail



3 Rail



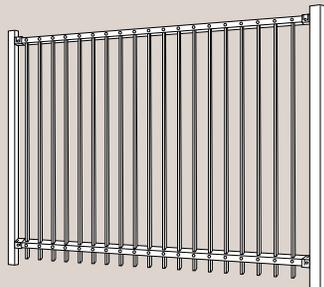
4 Rail

Kent

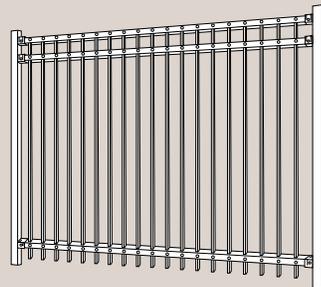
Monroe Panels

A clean and simple design with no pickets above the top rail.

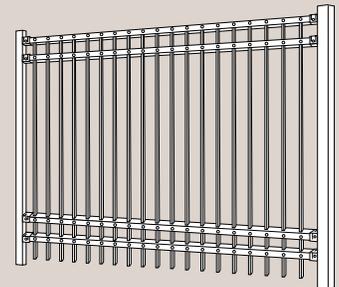
Available in 2, 3 or 4 rail styles.



2 Rail



3 Rail

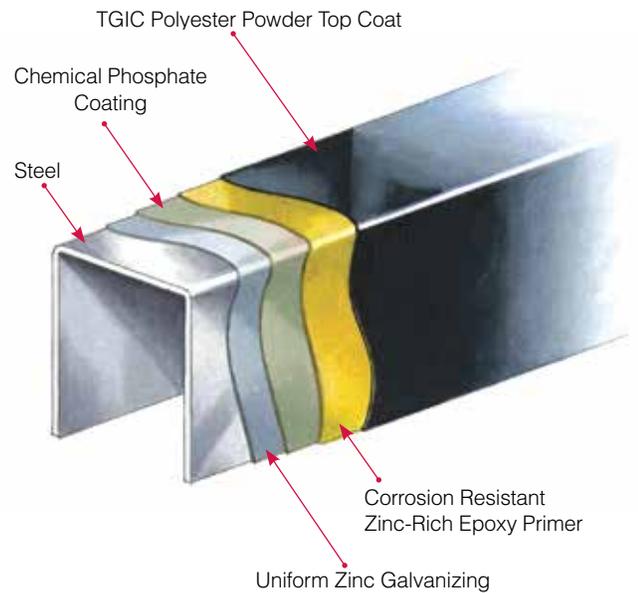


4 Rail

Monroe

Advanced Powder Coating Process

All Guardsman® panels receive Merchants Metals' industry leading 10 stage powder coating process. The first five stages are dedicated to a thorough cleaning, removing any impurities that could potentially mar the finish. After cleaning, the panels are coated with a corrosion resistant zinc rich epoxy primer and a polyester powder top coat, ensuring that each Guardsman® system will be highly resistant to the effects of the elements.



Gates

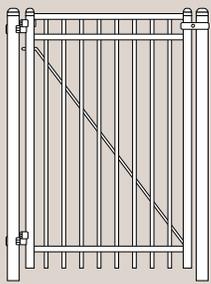
A large selection of gate sizes and styles are available to coordinate with your Guardsman® fence system.

All are intricately constructed by our skilled craftsmen and receive the Merchants Metals high-quality powder coat finishing.

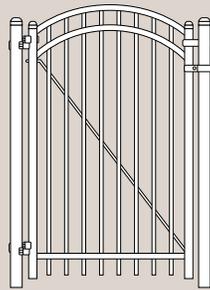


Lafayette Compound Arch Gate

Single Gates



Basic Flat

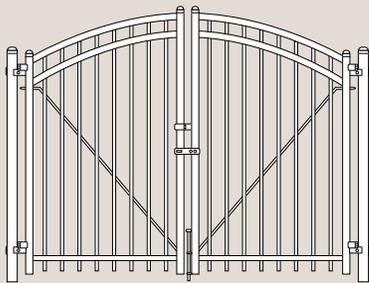


Simple Arch

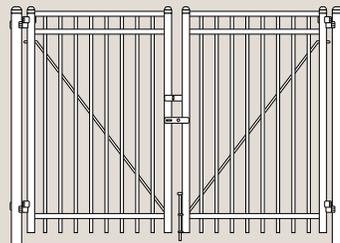


Monroe 4 Rail Double Gate with Rings

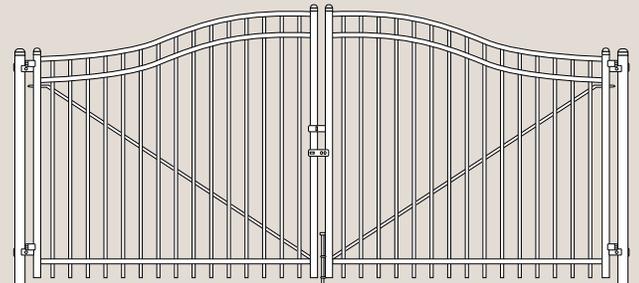
Double Gates



Simple Arch

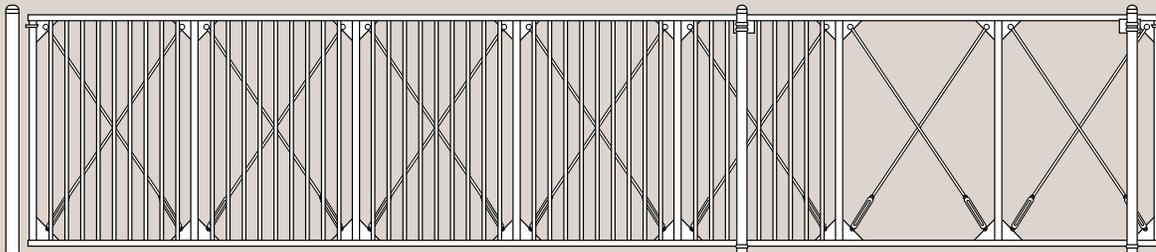


Basic Flat



Compound Arch for 10 ft Openings and Larger

Secure-Trac® Cantilever Gate



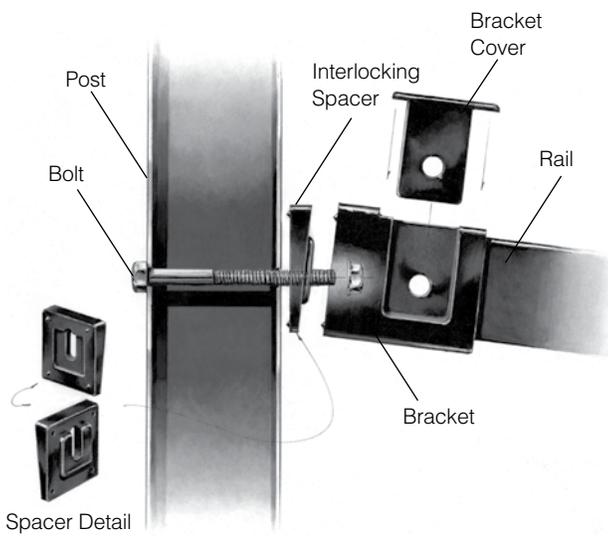
Secure-Trac® internal roller cantilever slide gates are produced using the highest quality materials and workmanship. The fully enclosed rollers eliminate safety issues commonly associated with external rollers and the gates are available to match each style of Guardsman® fence.

Specifications

	Guardsman® Commercial	Guardsman® Industrial
Picket Size	¾ inch square 18 and 16 gauge	1 inch square 18, 16 and 14 gauge
Rail Size	1½ inch X 1½ inch X 11 gauge U-Channel	1½ inch X 1½ inch X 11 gauge U-Channel
Panel Length	90¼ inch	90¼ inch
Number of Pickets	19	18



Mounting Hardware



High Security Bracket

The patented High Security Bracket is tamper-resistant and provides an added level of security. The bracket is securely bolted through the post and is fastened to the panel with two rivets which are driven through the bracket cover, bracket and rail.

Spacers can be added between the bracket and post to accommodate grade elevations. Each spacer changes the angle by 7-1/2 degrees and adds 3/8 inch distance between posts. Spacers must be specified when the order is placed.

Additional Bracket Options:



Band Bracket



Universal Bracket



Swivel Bracket

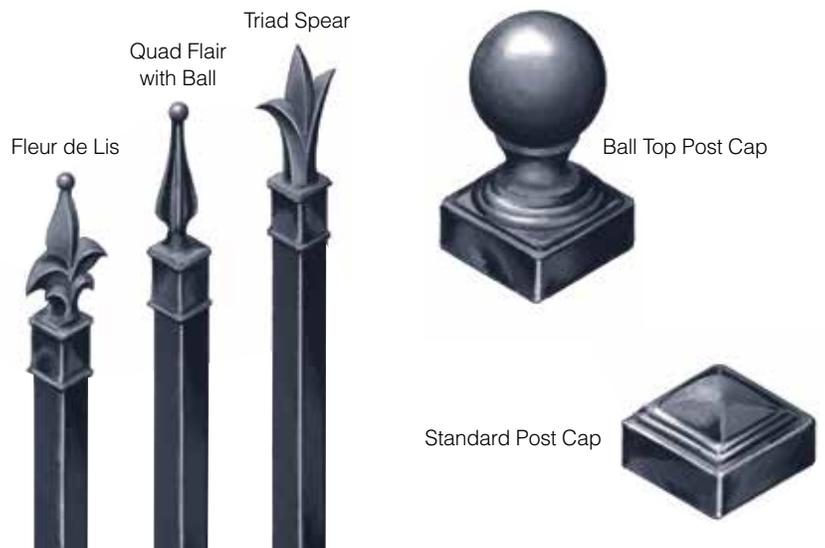
Accessories

Accessories

These beautiful and durable ornamental accessories can be used to add architectural interest to your residential, industrial or commercial property.



Guardsman® fencing and gates are available with optional decorative rings.



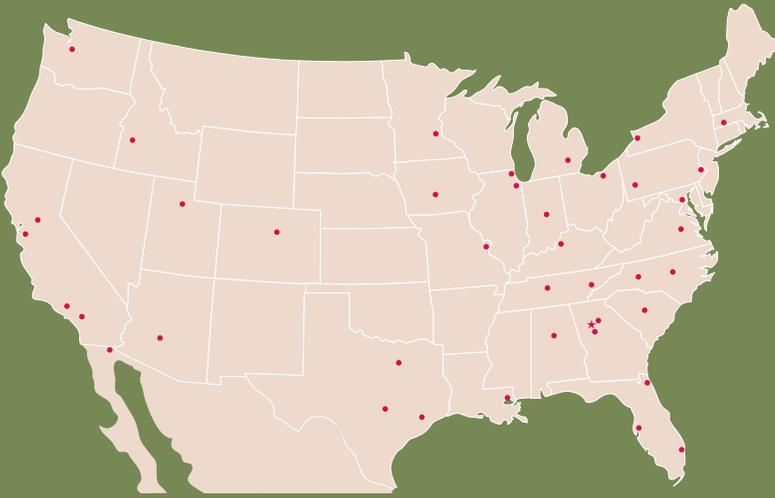
Additional Fence Solutions

Merchants Metals is one of the largest manufacturers and distributors of fence systems in the nation. Our complete line of fencing solutions for residential, commercial and industrial applications includes:

- Hot-Dipped Galvanized Chain Link
- Color Coated Chain Link
- Steel Ornamental in both Component and Fully-Welded Systems
- Aluminum Ornamental Systems
- Wood Fence
- PVC Fence
- Temporary Fence
- Aluminum Track Gates
- Access Control Products
- Guardrail
- Pre-hung Security Gates
- Welded Wire

All Merchants Metals products are available through professional fence contractors nationwide.

To find out more about Merchants Metals and the fencing solutions we offer, please call 866.888.5611 or visit www.merchantsmetals.com.



AIA Continuing Education



ORNAMENTAL



CHAIN LINK



WOOD



PVC



ACCESS CONTROL



866.888.5611

www.merchantsmetals.com

An Oldcastle Company



Paper Logo

Old Castle
Merchants Metals
Chad Thompson - Procurement

Mr. Thompson:

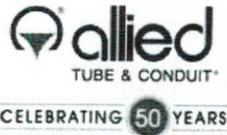
This letter is to certify that when Allied Tube & Conduit (Atkore) supplies Galvanized Steel Tubular Pickets, Posts or Rails for Ornamental Fencing systems and applications, the material meets or exceeds the minimum requirements of the applicable specification, ASTM F2408-11. The applicable requirements are identified in Section 5.1.1.

- Non-galvanized strip steel meets or exceeds a minimum yield strength requirement of 45,000 psi (310 Mpa) and is manufactured in accordance to A1008/A1008M (Cold Roll Steel) and A1011/A1011M (Hot Roll Steel).
- The hot-dip galvanized exterior shall have a minimum zinc coating of 0.3 oz/ft².
- The external Galvanized surface shall be chemical treated or conversion coated to adhere a polymeric coating.
- The interior surface shall be coated with a thermosetting coating containing zinc or other rust inhibitors having 0.3 mils thickness.

This letter of certification is to remain in effect until further notice, and will be changed or updated when specification changes are agreed upon or Allied Tube & Conduit changes their manufacturing process or when specification is no longer met.

Respectfully yours,

Steve Disborough
Technical Services Coordinator-Fence
Allied Tube & Conduit a
Division of Atkore International



Atkore International
 Allied Tube & Conduit
 16100 S. Lathrop Ave.
 Harvey, IL 60426



Tele: 708-339-1610
 800-882-5543
 Fax: 708-339-2373
 www.atcfence.com

Allied Square Fence Pipe

Properties of 3.000" x 12 Gauge Square Flow-Coat® Material

OD:	3.000" (0.109 wall)
ID:	2.782"
Weight Per Foot:	4.2888 lb/ft
Yield Strength:	50,000 psi
Tensile Strength:	55,000 psi
Radius of Gyration:	1.1810
Area:	1.2605
Section Modulus:	1.1722 in ³
Bending Moment:	58,610 lb/in
Bending Strength 72" Cantilever Load:	814 lbs
Bending Strength 120" Span:	1954 lbs

Per ASTM F2408

Steel per ASTM A1011/A1011M

O.D. Zinc .03ft/ft² minimum, High Grade, hot dipped applied process
 Followed by a conversion coating
 Followed by a verifiable clear polymer coating

I.D. 90% nominal zinc pigmented coating

Allied Tube & Conduit® patented in-line application Flo-Coat process.

Disclaimer: the section properties in this table were calculated using recognized engineering principles and are for general information only. While believed to be accurate, this information should not be used or relied upon for any specific application without competent professional examination and verification of its accuracy, suitability or applicability by a licensed professional engineer, designer or architect. The publication of the information herein is not intended as a representation of warranty on the part of Allied Tube & Conduit. Anyone making use of this information assumes all liability arising from such use.

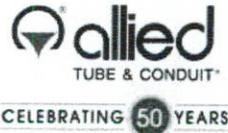
Respectfully submitted,

John Eichenlaub
 Technical Services Coordinator, Standard Pipe Division



ALLIED TUBE AND CONDUIT PRODUCT CERTIFICATION

A01	ALLIED TUBE AND CONDUIT 16100 S. LATHROP AV. HARVEY, IL 60426	TYPE OF DOCUMENT Inspection Certificate as per ASTM A500; ASTM A370	DOC No.	Test Date 2/14/2015	CUSTOMER Missouri DOT / Merchant Metals												
A07	CUSTOMER ORDER	PRODUCT DATE 2/14/2015	PART No. 74557	DIA METER inch 3.0 X 3.0	GAGE 0.103	THICKNESS inch	B06	SPEC									
B01	PRODUCT: Steel Tubing	B02	STEEL GRADE: 46/58 A500 B	B03		0											
B07	B16	SAE1010	X	CHEMICAL COMPOSITION %					TUBE MECHANICAL TEST								
COIL No.	HEAT No.	C71	C73	C74	C75	C76	C77	C78	C79	C80	C81	C82	C83	C11	C12	C13	
		C	Mn	P	S	Al	Si	V	Mo	Ni	Cr	Cu	Ti	YIELD STR.	TENSILE STR	ELONG.	
		0.18	0.53	0.009	0	0.025	0.017	0.001	0.008	0.036	0.038	0.107	0	KSI	KSI	%	
B082911	154888													60.4	74.8	27.8	
Z01	TERMS AND CONDITIONS OF THE SALES		Z05	CERTIFICATIONS			Z4				Z02Z03						
We hereby certify that the above mentioned material has been delivered in accordance with the terms of the order		Allied Tube and Conduit 16100 S.Lathrop Av.; Harvey ; IL 60426 USA		QS-System ISO 9001:2008						MET MGR: Signature: <i>Guido Schwartz</i>							
ALLIEDMTR-REV 00																	



Atkore International
 Allied Tube & Conduit
 16100 S. Lathrop Ave.
 Harvey, IL 60426



Tele: 708-339-1610
 800-882-5543
 Fax: 708-339-2373
 www.atcfence.com

Allied Square Fence Pipe

Properties of 1.000" x 16 Gauge Square Flow-Coat® Material

OD:	1.000" (0.065 wall)
ID:	0.870"
Weight Per Foot:	0.8271 lb/ft
Yield Strength:	45,000 psi
Tensile Strength:	48,000 psi
Radius of Gyration:	0.38263
Area:	0.2431
Section Modulus:	0.07118 in ³
Bending Moment:	3203 lb/in
Bending Strength 72" Cantilever Load:	49 lbs
Bending Strength 120" Span:	119 lbs

Per ASTM F2408

Steel per ASTM A1011/A1011M

O.D. Zinc .03ft/ft² minimum, High Grade, hot dipped applied process
 Followed by a conversion coating
 Followed by a verifiable clear polymer coating

I.D. 90% nominal zinc pigmented coating

Allied Tube & Conduit® patented in-line application Flo-Coat process.

Disclaimer: the section properties in this table were calculated using recognized engineering principles and are for general information only. While believed to be accurate, this information should not be used or relied upon for any specific application without competent professional examination and verification of its accuracy, suitability or applicability by a licensed professional engineer, designer or architect. The publication of the information herein is not intended as a representation of warranty on the part of Allied Tube & Conduit. Anyone making use of this information assumes all liability arising from such use.

Respectfully submitted,

John Eichenlaub
 Technical Services Coordinator, Standard Pipe Division



ALLIED TUBE AND CONDUIT PRODUCT CERTIFICATION

A01	ALLIED TUBE AND CONDUIT 16100 S. LATHROP AV. HARVEY, IL 60426	A02 TYPE OF DOCUMENT Inspection Certificate as per ASTM A500; ASTM A370	A03 DOC No. 	Test Date 2/14/2015	A06 CUSTOMER MERCHANT METALS
A07	CUSTOMER ORDER 	PRODUCT DATE 2/14/2015	DIAMETER inch 1.0 X 1.0	GAGE 0.065	B06 SPEC N/A
B01	PRODUCT: Steel Tubing	B02 STEEL GRADE: B03	MERCHANT METALS		
B07	B16 HEAT No.	SAE1010 C73 Mn	SAE1022 C76 Al	CHEMICAL COMPOSITION % C77 Cb C78 V C79 Mo C80 Ni C81 Cr C82 Cu C83 Ti	TUBE MECHANICAL TEST C11 YIELD STR. KSI 46.8 C12 TENSILE STR. KSI 50.5 C13 ELONG. % 54
Z01	TERMS AND CONDITIONS OF THE SALES 	Z05 CERTIFICATIONS QS-System ISO 9001:2008	Z4	Z02Z03	MET MGR: Signature: <i>Giulio Scavozzi</i>
We hereby certify that the above mentioned material has been delivered in accordance with the terms of the order		Allied Tube and Conduit 16100 S. Lathrop Av., Harvey, IL 60426 USA			
ALLIEDMTR-REV 00					

6/30/2015

To Whom This May Concern:

RE: Powder Coating of Guardsman Product Line

This letter is to confirm that the powder coating of the Guardsman Product Line is performed by Merchant Metals in Statesville, NC.

Per the attached Document form AkzoNobel, the powder is produced in the USA.

Sincerely

Brian Dick
Plant Manager



Doug Dietrich, AIA, CSI, CDT
Merchants Metals
July 24, 2014

Doug,

After performing a technical review, the following findings are listed below:

Your powder coatings topcoat product 30-7452 meets Federal Standard color number 17038 for color and gloss requirements.

MODOT Section 1045 and 1081 System G do not appear to be applicable to powder coatings or powder coatings applications. These procedures are primarily for liquid based coatings, not your established powder coatings process.

Please let me know if you have any questions or need any additional reviews.

Dave Elmore

Account Manager
Akzo Nobel Coatings
Dave.elmore@akzonobel.com
610-223-0619



To: Brian Dick
From: Dave Elmore
Date: April 28, 2015

Subj: Akzo Nobel Powder Coatings Production

Brian,

This is to confirm that manufacturing of all powder coatings supplied to the Statesville, N.C. facility has and will continue to be produced exclusively in the United States, primarily at our Warsaw, IN, and Reading, PA manufacturing plants. These formulas and all components are exclusive to the United States for manufacturing and distribution.

Sincerely,

Dave Elmore
Account Manager
Akzo Nobel Powder Coatings
dave.elmore@akzonobel.com



Steel Dynamics®

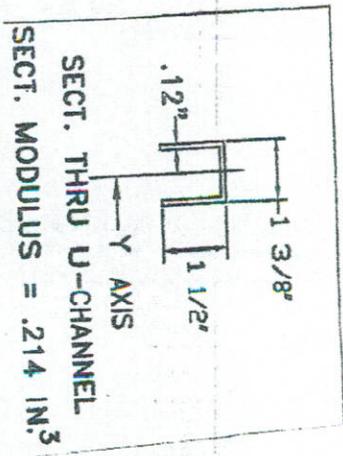
Steel Dynamics Sales North America, Inc.
Flat Roll Division

4500 County Road 59
Butler, IN 46721 USA
Telephone (260) 868-8000
Fax (260) 868-8955

CHEMICAL/PHYSICAL CERTIFICATION

S H I P T O
NewProcess Steel - T - IL
5761 West 118th Street
Alsip, IL 60803
United States
Aislp RECEIVING
708-389-3380

S O L D T O
New Process - Chic
5761 W 118th St.
Alsip, IL 60803
United States
Mark Neumann
Purchasing Manager
708-752-8307
1-708-399-7553



Load ID
678221

Customer # 60 Part # 101428 / exposed rol Po # 191154 - 1 Order # 260662 Line Item # 1 Coil # 11G705898 Heat # 41138000 Coil Weight (lbs) 44,360

Width (in) 48.5 - cut edge Gauge (in) 0.113 - Min Length(ft) 2,287 Material Specification ASTM A 653 SS GRADE 50 - 10 Product Description Prime Galv Hot Rolled Sheet G90/G90

Chem Treat: Yes Oiled: Yes

"Rails: 1-1/2" (38mm) x 1-3/8" (35mm) x 1-1/2 (38mm), 11 gauge (0.120" (3.05mm)) thick galvanized steel "U" channel per ASTM-A-653/A-653M, having a 50,000 psi (344 MPa) yield strength and 690 zinc coating, 0.90 oz/ft² (0.27 kg/M²). Punch rails to receive pickets and rivets and attach rails to rail brackets with 2 each, 1/4" (6mm) industrial drive rivets."

Ladle Chemical Analysis %

Ladle Chemical Analysis %																	
C	Mn	P	S	SI	Al	Cu	Ni	Cr	Mo	Sn	N	V	Nb	Ti	B	Ca	Pb
0.18	0.70	0.006	0.002	0.03	0.029	0.12	0.04	0.05	0.02	0.006	0.009	0.001	0.000	0.001	0.0001	0.002	0.00

Mechanical Properties

Testing Direction Longitudinal Yield Strength (PSI) 52,847 Tensile Strength (PSI) 75,746 Percent Elongation 27.0 Rockwell Result 79

Made in USA
Method, thin slab cast and rolled by proud Americans in Butler, IN.
All tests were performed according to applicable standards and are correct as contained in the records of the company.
Quality Assurance

Stanley A. Griffin
Stan Griffin

Retrieved on : 10/31/11 14:30:23

Steel Dynamics, Inc. Rev. Level 5.4 (7/00)

Page 1 of 1

13.8.2—Design Live Loads

The design live load for pedestrian railings shall be taken as $w = 0.050 \text{ klf}$, both transversely and vertically, acting simultaneously. In addition, each longitudinal element will be designed for a concentrated load of 0.20 kips , which shall act simultaneously with the above loads at any point and in any direction at the top of the longitudinal element.

The posts of pedestrian railings shall be designed for a concentrated design live load applied transversely at the center of gravity of the upper longitudinal element or, for railings with a total height greater than 5.0 ft, at a point 5.0 ft above the top surface of the sidewalk. The value of the concentrated design live load for posts, P_{LL} , in kips, shall be taken as:

$$P_{LL} = 0.20 + 0.050L \quad (13.8.2-1)$$

where:

L = post spacing (ft)

The design load for chain link or metal fabric fence shall be 0.015 ksf acting normal to the entire surface.

The application of loads shall be as indicated in Figure 13.8.2-1, in which the shapes of rail members are illustrative only. Any material or combination of materials specified in Article 13.5 may be used.

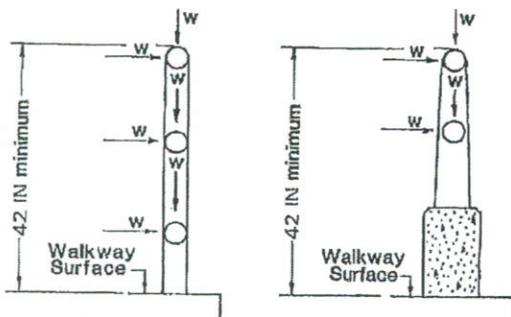


Figure 13.8.2-1—Pedestrian Railing Loads—To be used on the outer edge of a sidewalk when highway traffic is separated from pedestrian traffic by a traffic railing. Railing shape illustrative only.

13.9—BICYCLE RAILINGS

13.9.1—General

Bicycle railings shall be used on bridges specifically designed to carry bicycle traffic and on bridges where specific protection of bicyclists is deemed necessary.

C13.8.2

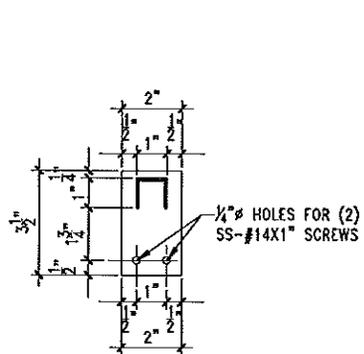
These live loads apply to the railing. The pedestrian live load, specified in Article 3.6.1.6, applies to the sidewalk.

JHD EXPANSION DETAIL

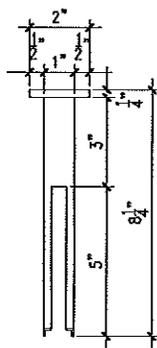
NOTES:

- FIELD WELDING WILL NOT BE PERMITTED ON THE PROJECT. ALL WELDING WILL BE HANDLED IN A SHOP ENVIRONMENT.
- STEEL WILL BE SAND BLASTED WHERE THE NEW MATERIAL IS PLACED AND WELDED, THEN COATED WITH A ZINC RICH PRIMER AND TOP COATED TO MATCH THE POWDER COAT FINISH.
- ALL STEEL IS MADE IN THE U.S.A.

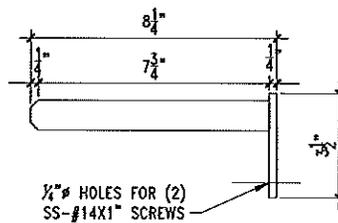
Koppel Fabrication <small>10292 HIGHWAY 127 PH: (660) 335-4201 SWEET SPRINGS, MO 65351 FX: (660) 335-4201</small>		
JHD EXPANSION DETAIL		
SCALE:	DATE: 01/22/2015	D0
DRW: KGD	REV:	



FRONT ELEVATION



PLAN VIEW



SIDE ELEVATION

- NOTES:
- COMM'L EXP. JOINT: ASTM A653 14 GA.
 - PRE-GALV G90
 - POWDER COAT: SEMI-GLOSS BLACK SLSS10599
FED STD 27038
 - FASTENERS IAW ASTM F593, F594, OR F837

Koppel Fabrication

10262 HIGHWAY 127 P.O. BOX 335-6201
SWEET SPRINGS, MO 65551 FX (660) 335-6501

JHD EXPANSION DETAIL

SCALE: VARIES

DATE: 01/22/2015

DRWN: KGD

REV.

D0-3

A EXPANSION JOINT SLEEVE DETAIL

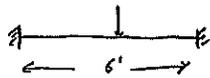
3'-0"=1"

FENCE STRUCK

Royce Duffett SHEET 1

CHECK 1" x 1" x 1/2" BAR SLEEVE

LOAD = .3 KIPS 300 LBS



$R = V = \frac{P}{2} = .15 \text{ KIP}$

$M_{MAX} = \frac{PL}{8} = \frac{.3(6)}{8} = .225 \text{ KIP FT}$

$\Delta_{MAX} = \frac{PL^3}{192EI} = \frac{.3(6)^3}{192(29 \times 10^6)(.0833)} = 1.2 \times 10^{-4} \text{ FT}$

$E = 29 \times 10^6$

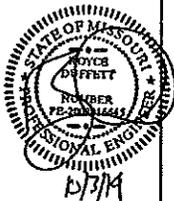
$I = \frac{b^3}{12} = .0833$

STRESS

SAFE ALLOWABLE = .6 F_y = .6(36) = 21.6 KSI

$\sigma = \frac{M}{I} = \frac{.225}{.0833} = 27 \text{ KSI}$

27 KSI < 21.6 KSI OK

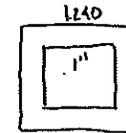


FENCE STRUCK

Royce Duffett SHEET 2

TUBE SLEEVE

11 GA = .120 IN



$I = \frac{(1.240)^4 - 1^4}{12} = .1137 \text{ IN}^4$

M_{MAX} SAME AS SLEEVE .225 KIP FT

STRESS

SAFE ALLOWABLE = .6 F_y = 21.6 KSI

$\sigma = \frac{M}{I} = \frac{.225}{.1137} = 1.97 \text{ KSI} < 21.6 \text{ KSI}$

OK



Koppel Fabrication

10252 HIGHWAY 127 P.O. BOX 335-4201
SWEET SPRINGS, MO 65351 FX: (650) 335-4201

JHD EXPANSION DETAIL

SCALE: VARIES

DATE: 01/22/2015

DRAWN: KGD

REV:

D0-2

A CALCULATIONS

KIS

RESOLUTION 2016-03

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI APPROVING THE DESIGN SELECTION OF THE CONCRETE SAFETY BARRIER AND ORNAMENTAL PEDESTRIAN FENCING FOR THE I-49 & PECULIAR WAY INTERCHANGE BRIDGE

WHEREAS, the City of Peculiar, Missouri (“City”), is a city of the fourth class that desires a Concrete Safety Barrier and Ornamental Pedestrian Fencing to enhance the appearance of the I-49 & Peculiar Way Interchange Bridge; and

WHEREAS, the Board of Aldermen were presented with five (5) engineer’s drawings/options of the Concrete Safety Barrier and one (1) engineer’s drawing option of the Ornamental Pedestrian Fencing and with two (2) different manufacturer’s/supplier’s quotes; and

WHEREAS, the Board of Aldermen were requested to select from the five (5) options of the Concrete Safety Barrier suggestions as follows:

- 1) Option 1 Cast Stone Sign the word “PECULIAR”, detail A on the attached drawing, and
- 2) Option 2 Cast Stone Sign the word “PECULIAR”, detail B on the attached drawing, and concrete with form liner, and
- 3) Option 3 Cast Stone Sign the word “PECULIAR”, detail B on the attached drawing, and concrete with form liner with concrete stain, and
- 4) Option 4 Cast Stone Sign the word “PECULIAR”, detail C on the attached drawing, and concrete with form liner contiguous from one end of the bridge to the other, and
- 5) Option 5 Cast Stone Sign the word “PECULIAR”, detail C on the attached drawing, and concrete with form liner contiguous from one end of the bridge to the other with concrete stain; and

WHEREAS, the Board of Aldermen were requested to select from the two (2) manufacturers’ options of the Ornamental Pedestrian Fencing suggestions as follows:

- 1) Ameristar Fence
- 2) Merchants’ Metal

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF PECULIAR, MISSOURI:

Section 1. The Board of Aldermen hereby approves Option _____ as the Concrete Safety Barrier suggestion design for the City of Peculiar I-49 & Peculiar Way Interchange Bridge; and

Section 2. The Board of Aldermen hereby approves _____ manufacturer of the Ornamental Pedestrian Fencing for the City of Peculiar I-49 & Peculiar Way Interchange Bridge; and

Section 3. *Effective Date.* The effective date of approval of this Resolution shall be the _____ day of _____, 2016, coincidental with the Mayor’s signature and attestation by the City Clerk.

BE IT REMEMBERED THE PRECEDING RESOLUTION WAS ADOPTED ON THIS _____ DAY OF _____, 2016, BY THE FOLLOWING VOTE:

Alderman Ford _____
Alderman Hammack _____
Alderman McCray _____

Alderman Ray _____
Alderman Roberts _____
Alderman Turner _____

APPROVED:

ATTEST:

Holly Stark, Mayor

Janet Burlingame, City Clerk

City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Grant Purkey

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

To: Mayor & Board of Aldermen
From: Carl Brooks, City Engineer (cbrooks@cityofpeculiar.com)
Date: February 10, 2016
Re: Topics of Discussion, City staff requests direction on the future Street Capital Improvements Plan (CIP) of the Mayor & Board of Alderman (BOA) of the proposed projects identified in the MoDOT Traffic Engineering Assistance Program (Cass County), Missouri, of the Final Engineering Study prepared by TranSystems in June 2015

GENERAL INFORMATION

Applicant: City Staff
Requested Actions: Direction of Street CIP from Mayor and BOA
Purpose: Direction on the future Street CIP identified in the MoDOT Traffic Engineering Assistance Program traffic study on corridor Hwy C Final Engineering Study prepared by TranSystems.

Property Location: **Intermediate (Short Term) Improvements**
Route C and Schug Avenue
Route C and North Street
Route C and Center Street/S. Peculiar Drive
Route C and South Street/S. Peculiar Drive
Ultimate (Long Term) Improvements
Route C and N. Main Street

REQUESTED DIRECTION OF STREET CIP

City staff requests direction on the future Street CIP of the Mayor & Board of Alderman (BOA) of the proposed projects identified in the MoDOT Traffic Engineering Assistance Program (Cass County), Missouri, of the Final Engineering Study prepared by TranSystems.

PREVIOUS ACTIONS

Mayor and BOA accepted the report prepared by TranSystems of the MoDOT Traffic Engineering Assistance Program traffic study on corridor Hwy C Final Engineering Study.

The City accepted an 80/20 engineering traffic study grant written by TranSystems Engineers that was submitted to MoDOT and approved by MoDOT.

The agreement consisted of a maximum grant amount of \$10,000. Eighty percent of the amount would be covered by MoDOT. The engineer's scope of services included in the grant exceeded \$10,000; therefore the City was solely responsible for the additional funds.

The City conducted a similar 2004 Corridor Study which was completed by TranSystems.

KEY ISSUES

The engineering study report provides for traffic road lane improvement recommendations of the Route C corridor between South Street/S. Peculiar Drive and Schug Avenue

The report also provides a total project opinion of probable costs. Initially, the short term improvements total project cost was \$1.4M in today's dollars; and the engineer's opinion of probable total project cost for all Route C improvements was \$2.7M.

Now MoDOT staff informs us that the MoDOT maintenance fee will NOT be charged. Therefore, the cost estimates have been revised. The updated engineer's opinion of probable total project cost for all Route C improvements (both ultimate and intermediate improvements) are shown below. The city's share of the projects if awarded a MARC grant would basically be \$713,000 for the ultimate (long term) improvements and 401,000 for the intermediate (short term) improvements, respectively.

ULTIMATE - WITH ROUNDABOUT			Total Cost	City Share	
	0.5%	MARC Fee	\$ 9,900.00	100%	\$ 9,900.00
	10.0%	Construction	\$ 1,973,000.00	20%	\$ 394,600.00
	10.0%	MoDOT Maintenance Fee	\$ -	100%	\$ -
	11.0%	Survey and Design	\$ 217,000.00	100%	\$ 217,000.00
Does not include Lighting, Landscaping,		Right-of-Way Acquisition	\$ 50,000.00	100%	\$ 50,000.00
Roundabout Monumentation, City Welcome		Utility Relocation	\$ 20,000.00	20%	\$ 4,000.00
Sign, or new sidewalks.	9.0%	Inspection	\$ 177,600.00	20%	\$ 35,520.00
	0.5%	Construction Testing	\$ 7,900.00	20%	\$ 1,580.00
		Project Total	\$ 2,455,400.00	\$	712,600.00
					29%
		80% of Eligible Costs	\$ 1,782,800.00		
		Local Share	\$ 672,600.00		
INTERIM IMPROVEMENTS			Total Cost	City Share	
	0.5%	MARC Fee	\$ 5,200.00	100%	\$ 5,200.00
	10.0%	Construction	\$ 1,040,000.00	20%	\$ 208,000.00
	10.0%	MoDOT Maintenance Fee	\$ -	100%	\$ -
	11.0%	Survey and Design	\$ 114,400.00	100%	\$ 114,400.00
Does not include Lighting, Landscaping,		Right-of-Way Acquisition	\$ 50,000.00	100%	\$ 50,000.00
City Welcome		Utility Relocation	\$ 20,000.00	20%	\$ 4,000.00
Sign, or new sidewalks.	9.0%	Inspection	\$ 93,600.00	20%	\$ 18,720.00
	0.5%	Construction Testing	\$ 4,200.00	20%	\$ 840.00
		Project Total	\$ 1,327,400.00	\$	401,160.00
					30%

The intermediate (short term) improvements would provide the following improvements:

- 1) Route C and South Street/S. Peculiar Drive – would eliminate the current “Y” configuration and provide a four way intersection at the West Peculiar Fire District entrance.
- 2) Route C and Center Street/S. Peculiar Drive - would eliminate the current “Y” configuration.
- 3) Route C and North Street - would eliminate the current “Y” configuration and provide a four way intersection at the North Street and Main Street.
- 4) Route C and Schug Avenue – would provide a four way intersection at Schug Avenue and the Sanders Shopping Center, add temporary pavement connection of UMB bank with the grocery store parking lot, eliminates the intersections of C Hwy and Legend Lane, and the two (2) UMB bank intersections with C Hwy.

The ultimate (long term) improvements would provide the following improvements:

- 1) Route C and N. Main Street – would eliminate the intersection of C Hwy and N. Main Street and be replaced with a round-about, add two (2) lanes of traffic along C Hwy from the round-about to the C/J Bridge, add two (2) permanent pavement connections of UMB bank with the grocery store parking lot, and add additional parking for the UMB bank.

Potential funding sources for the above improvements could be the following:

- 1) Revenue from the recently voter approved one cent gas tax.

- 2) Voter approved general obligation (GO) bonds for the I-49 and Peculiar Way interchange where ten (10) percent of the GO bonds are to be applied towards local roads.

STAFF COMMENTS AND SUGGESTIONS

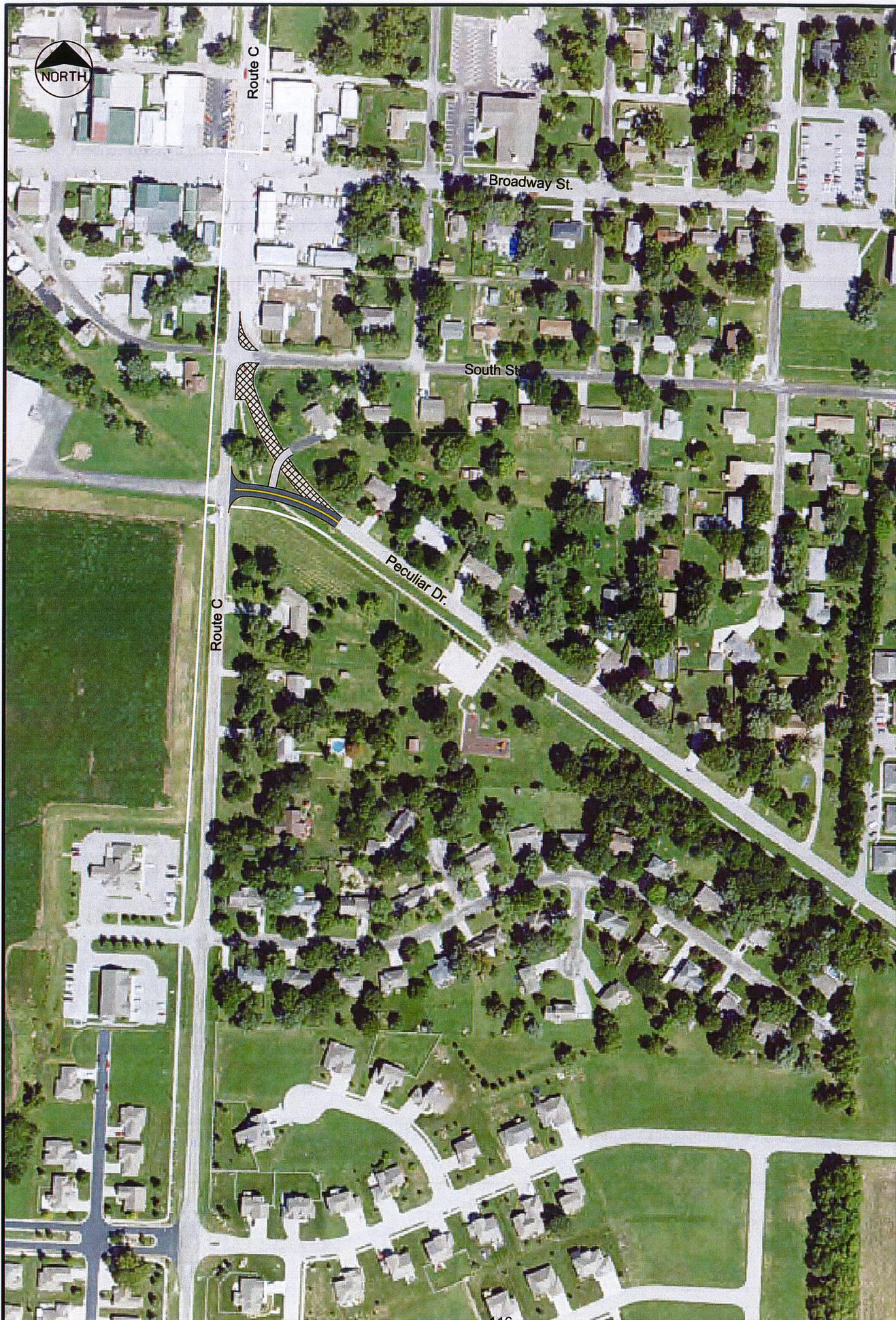
City staff agrees with the 2015 Route C traffic study that has been prepared and completed by TranSystems.

STAFF RECOMMENDATION

City staff requests direction on the future Street CIP by the Mayor & BOA of the proposed projects identified in the MoDOT Traffic Engineering Assistance Program (Cass County), Missouri, of the Final Engineering Study prepared by TranSystems.

ATTACHMENTS

TEAP Traffic Study for Route C Final Engineering Study, Figures 2, 3 and 4

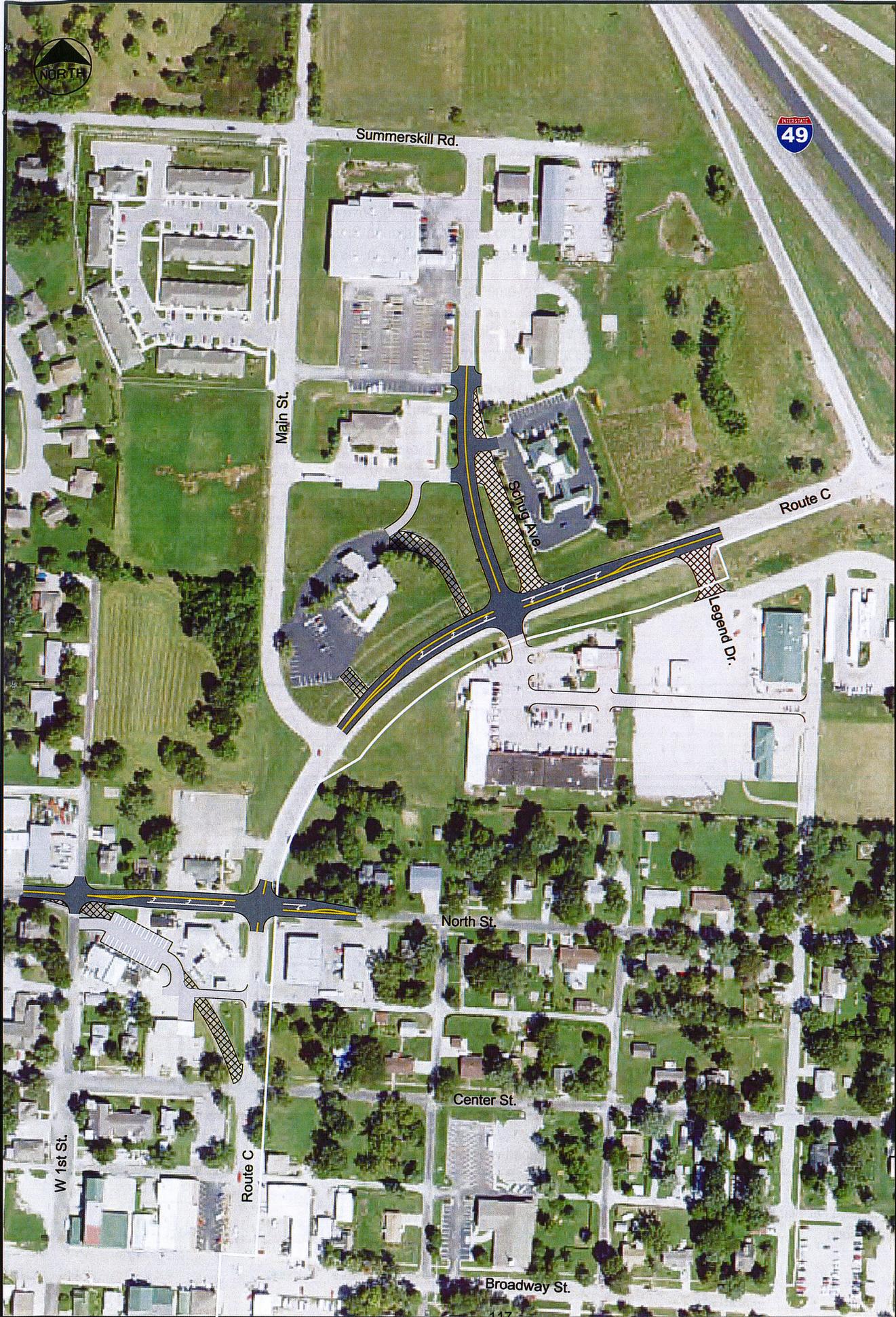


SHORT TERM IMPROVEMENTS

Route C Road Segment Analysis Peculiar, Missouri

JUNE 2015
No Scale

Figure 2



SHORT TERM IMPROVEMENTS

Route C Road Segment Analysis Peculiar, Missouri

JUNE 2015

No Scale

Figure 3

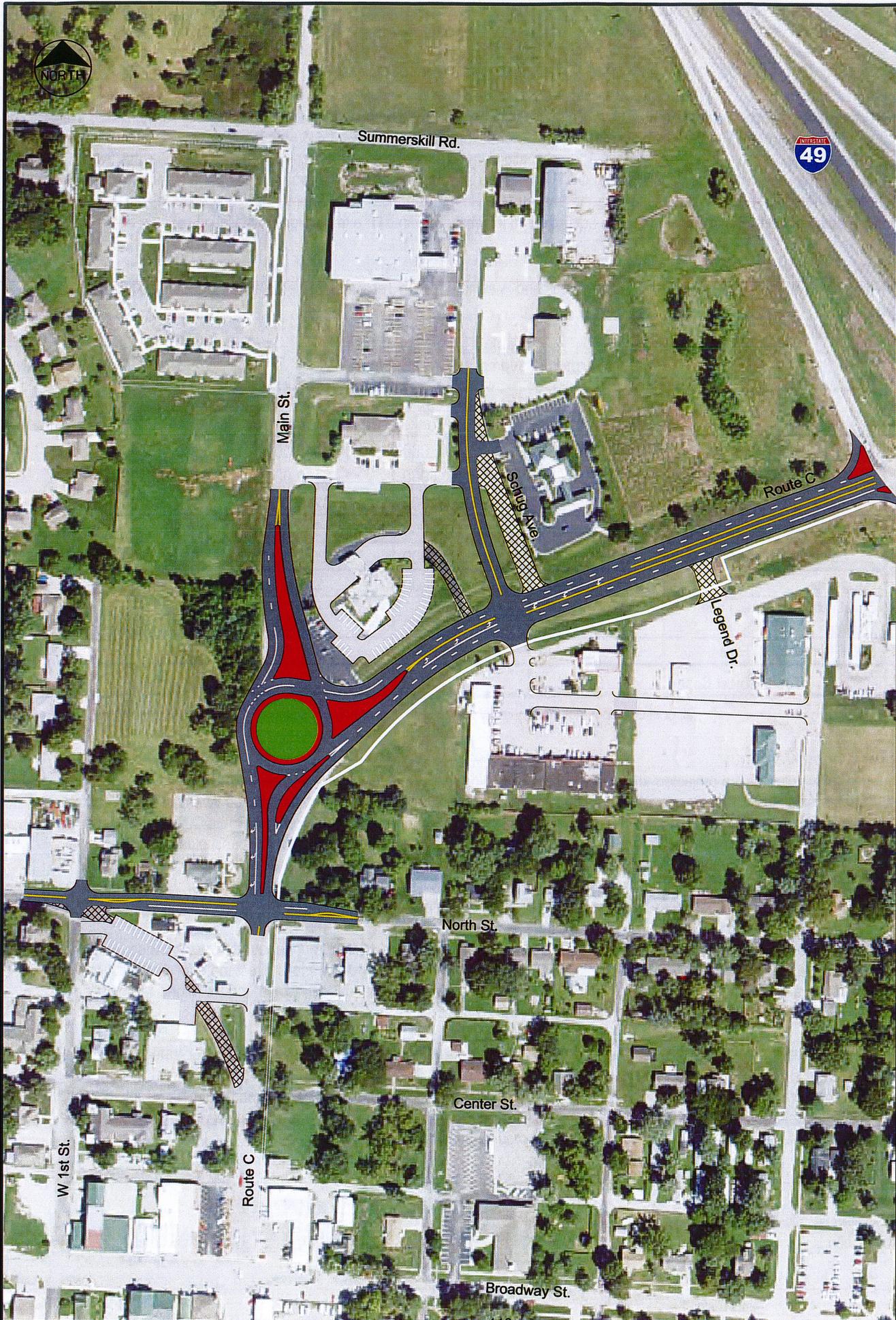


Figure 4

JUNE 2015

No Scale

Route C
Road Segment Analysis
Peculiar, Missouri

LONG TERM IMPROVEMENTS



City Administrator
Brad Ratliff

City Clerk
Janet Burlingame

City Engineer
Carl Brooks

Business Office
Trudy Prickett



Chief of Police
Harry Gurin

City Planner
Cliff McDonald

City Attorney
Reid Holbrook

Parks Director
Grant Purkey

Municipal Offices – 250 S. Main Street, Peculiar, MO 64078
Phone: (816)779-5212 Facsimile: (816)779-1004

To: Board of Aldermen
From: Carl Brooks
Date: 03/01/16
Re: Topic of Discussion: Sewer Tap Fee Study

GENERAL INFORMATION

Applicant: City Staff

Requested Actions: None, Information only at this time.

Date of Application: 03/7/16

Purpose: To have the Sewer Tap Fee Analysis Report as prepared by George Butler Associates (GBA) and Getting Great Rates (Carl Brown) presented to the Mayor and Board of Aldermen, and for future consideration to be include in our Comprehensive Fee Schedule.

PROPOSAL

City staff considered an engineering proposal from GBA and Getting Great Rates to perform a Sewer Tap Fee study for the City of Peculiar. The sewer tap fee study will select the tap fee determination methodology. Using the selected methodology, calculation of sewer tap fees will be determined.

As indicated in the proposed report scope, the amount of the proposed single family residential sewer tap fee is \$2,125.00, or an increase of \$25.00. Tap fees are recommended to be increased across the board at a rate of 3 percent each year; and based on growth the sewer tap fee study is recommended to be reviewed and potentially revised in five (5) years. The cost of the sewer tap fee study was \$9,930.00.

PREVIOUS ACTIONS

None.

STAFF COMMENTS AND SUGGESTIONS

Sewer tap fees are designed to partially recover the capital cost associated with the infrastructure needed to provide sewer services to new customers (growth).

This sewer tap fee study has provided recommendations in the best interest for the sewer customers of the City of Peculiar.

We do not want to be the highest “tap fee” in Cass County, yet we do not want to be the lowest “tap fee” in Cass County.

STAFF RECOMMENDATION

City staff requests approval of the proposed Sewer Tap Fee Analysis Report as prepared by George Butler Associates (GBA) and Getting Great Rates (Carl Brown).

ATTACHMENTS

Sewer Tap Fee Analysis Report as prepared by George Butler Associates (GBA) and Getting Great Rates (Carl Brown)

February 26, 2016

Carl Brooks, City Engineer
City of Peculiar
250 South Main Street
Peculiar, MO 64078

Subject: Sewer tap-on Fee Analysis

Dear Mr. Brooks:

Attached is the tap-on fee analysis report that I produced for the City. This analysis was rigorous, based upon data provided by City staff, including yourself, and upon a substantial body of work done by Mr. Tom Nevins, P.E. of George Butler Associates.

I want to thank you and your staff for the excellent support you provided for this project. Analysis can *look* fine even if it is based upon suspect data. But it can only accurately depict reality if the data is good. I am confident in your data.

I especially want to thank Tom Nevins for his excellent support. Tom did a great deal of research and generated a large body of work that depicts your past capital investments and future capital improvement needs. I based much of my analysis on Tom's work. It is a personal opinion, but I believe the City is being well-served by Tom's expertise.

Please review the report carefully. If you have comments or thoughts about how it might be revised or improved, just let me know.

If all goes as planned, I will discuss my findings and recommendations to the Council at the March 7, 2016, meeting. I look forward to seeing you then.

Best regards,
GettingGreatRates.com



Carl E. Brown
President

Sewer Tap Fee Analysis Report

City of Peculiar, Missouri

Prepared February 26, 2016

Carl Brown, President
GettingGreatRates.com, LLC

Executive Summary

GettingGreatRates.com analyzed the sewer tap-on fee needs of the City of Peculiar, MO. The result is a set of tap-on fees, based upon water meter size, that will generate an appropriate amount of revenue and fairly treat properties that will be developed in the near future.

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Number and Meter Size of New Taps	7
Recommendations for Tap-on Fees	8
Calculation Results and Discussion	9
Closing	10
Tap-on fee analysis Model	Attached

Introduction

The city of Peculiar, Missouri, later called “the City” or “you,” hired George Butler Associates, Inc., later called “GBA,” for a number of services. Among them is tap-on fee analysis, later just called the “analysis.” In late 2015, GBA hired GettingGreatRates.com, later called “me” or “I,” to perform a tap-on fee analysis for the City by subcontract to GBA. Since then GBA and I have worked together in a coordinated fashion to assure that the City’s needs are met. To that end, the enclosed analysis will serve as guidance for the City in its efforts to set and maintain appropriate and fairly structured sewer system tap-on fees.

First, what do we mean by the term “tap-on fees?” Also called simply, “tap fees” or “connection fees,” tap-on fees are those charges you and other cities assess to grant a developer the right to connect a home or other development to your sewer system. You and other sewer utilities may assess several sub-fees, such as:

- A charge for the permit to connect,
- A charge for each trap that will be on the property,
- A charge to have connections inspected and approved by the utility, and perhaps,
- A charge for the cost of piping and other connection appurtenances you require the developer to purchase from the City.

You and other cities may assess these fees separately or in combinations. When we use the terms “tap fee” and “tap-on fee,” we mean all fees assessed to a new tap other than situation-specific connection materials and equipment you use or sell.

You also need some context for the analysis project. Normally, we do tap-on fee analysis as one task within a comprehensive rate analysis. In that way, user fees, tap-on fees and other fees and charges can be set so that they are coordinated, they are designed to recover costs appropriately and they are consistent in their overall levels and in how they treat existing and prospective customers. That coordination is not present here since user fees have already been calculated. However, I will endeavor to calculate and recommend tap-on fees that will be fairly structured and recover an appropriate amount of your capacity costs.

This report package is composed of two sections; this narrative report and a printout of the tap-on fee analysis model.

1. The narrative report describes what should be done to the utility's tap-on fees and why. The narrative report, however, goes a bit beyond that narrow scope by placing tap-on fees into context with other costs and fees. Therefore, the report covers these issues: principles, general issues, tap-on fee-related issues and tap-on fee setting recommendations.
2. The second section of the report package is a printout of the spreadsheet model worksheets. These are simply a set of integrated calculations that mathematically depict or "model" the utility's situation in order to arrive at the recommended fees. The model is called, "Peculiar, MO; Sewer Tap Fees Scenario 2016-1." Later in this report this name will be shortened to "Tap Fee Scenario 1." Within each subsection of the narrative report the applicable model will often simply be referred to as "the model."

As you read this report, please keep this in mind. This report does not *direct* the City to do anything. Actions you take or do not take are strictly up to you. The report is meant to inform and educate so you can make well-informed decisions about actions to take. And the report and model are not legal recommendations. For legal issues consult your attorney.

Principles

I use several guiding principles when I help systems set their utility rates, fees and policies. As you read the report and the model, keep in mind that my recommendations have been weighed against these principles:

1. Water, sewer and all other utilities are businesses, regardless of who owns them. Businesses must cash flow properly.

2. In addition to functioning in a business-like manner, a utility has a responsibility to its customers to nearly guarantee its long-term prosperity for their benefit. The customers expect the service to be there whenever they want to use it. Thus, a utility must err on the conservative side by maintaining strong reserves that will enable it to weather financial storms.
3. If a service costs the utility money, the utility should recover that cost from the most logical “person” if that makes good business and community administration sense. For example, generally “growth should pay for growth.” Developers should fairly pay for their consumption of utility capacity by paying commensurate tap fees. Likewise, service users should pay for their use. Each user or class of users should pay their fair share of service costs.
4. Sometimes contradicting point 3 above, if adjusting a rate, fee or policy will turn currently “good” customers into “bad” customers, consider the necessity of the change carefully before making it. For example, while it may be warranted, raising the tap fee markedly may make it less attractive to developers, perhaps to the point that they would decide to develop elsewhere. Thus, in the attempt to generate more net revenue by raising tap fees, net revenues may actually go down due to fewer taps being made.

General Issues

GBA has prepared a wealth of infrastructure data and information for the City. I have used and will refer to some of that information. I will also cite some of that information as reference points in this report.

Concerning construction of the model, the tables presented in this report are actually a small subset of our rate analysis model. The sheets used in this analysis are focused only on tap-on fee issues. By necessity, we had to assume that all other rates and fees were set at least at levels that will adequately fund operation of the system plus those debt and capacity costs that will not be recovered by tap-on fees. I suspect that the current user rates were actually set high enough to cover capacity costs, as well. If that is the case, tap-on fees should end up being additional revenues that, in the future, will allow you to “slow down” future user rate increases. The model, therefore, aims at calculating tap-on fees that will be fairly structured and as adequate as they can be while still keeping the City competitive with neighboring cities’ tap-on fees. You will see later in this report that remaining competitive has turned out to be the overriding factor for tap-on fees.

As you set and later reset rates and fees I suggest you follow the guidance I give in my book, “How to Get Great Rates.” I gave a copy to Carl Brooks so check with him about reviewing it.

Tap-on fee calculation should include several steps or parts.

- Establishment of the costs to appropriately recover through tap-on fees. This is the “cost basis” for tap fees,
- Establishment of the time period over which to recover those costs, and the resulting amount to recover in a full year’s time,
- An estimation of the number of new taps that will be made over that time period, or preferably, the number of new taps of the various meter sizes that will be made over that time period, and
- A calculation of the per meter size fee that recovers costs equitably and as adequately as competition will allow.

Each of these steps will be discussed at some length in the following subsections.

The Concept of Meter Size-based Tap-on Fees for Sewer Systems

The cost to provide capacity to serve is closely related to water meter size for water systems. The bigger the water meter, the higher will be the potential to draw water by that customer. Water systems are designed and built to be able to supply adequate flow at a certain design capacity. That capacity can be broken down into service to XX number of residential sized meters (five-eighths or three-quarter inch) and some lesser number of larger meters. Thus, each water meter size should pay a share of capacity costs based upon the capacity of each meter size to pass water.

A four-inch meter is 6.4 times bigger than a five eighths inch meter (a typical residential meter) on a diameter basis. But, according to the American Water Works Association, the authority on such issues, on the basis of sustainably passing water and metering it accurately, that meter is 75 times bigger than a five eighths inch meter. Thus, a four-inch meter should be assessed 75 “shares” of system capacity costs compared to a five-eighths inch meter. Other meter size capacities vary commensurately and should be assessed tap-on fees accordingly.

Water meter size is not quite a direct indicator of the potential to contribute wastewater flow to the sewer system. But unless a customer has on-site water storage, a high rate of sewer line inflow and infiltration, or receives fluids in incoming shipments that go down the sewer, water meter size works well for assessing sewer system capacity charges, too.

All of this said, it would not be appropriate to divvy all sewer infrastructure costs on a meter size basis. Some infrastructure costs are like fixed operating costs – they are related to the fact that you have customers, not to the size of customers’ water meters. Thus, to calculate water meter-size based tap-on fees fairly, one must deduct from the total infrastructure costs those costs that are “fixed.” That will be discussed in a later sub-section of this report.

While it is better to recover capacity costs “up front” in tap-on fees, which can and usually should also be done based upon meter size, part of or all capacity costs can also be recovered over time through capacity surcharges to the minimum charge. Therefore, as a part of their regular minimum charge, each customer regardless of meter size should pay an equal share of all costs that do not vary by meter size. In addition, each should pay for their share of capacity costs, preferably based upon meter size, either as a tap-on fee, a minimum charge surcharge or a combination of both. In your case, we will trust that minimum charges will recover all appropriate costs and only consider tap-on fees here.

Cost Basis for Tap-on Fee Calculations

Please review the GBA table called, “ALLOCATION OF CAPITAL COSTS TO CUSTOMER CATEGORIES” attached to this report. This table is a summation of more detailed costs to replace existing wastewater infrastructure plus build additional infrastructure that will be needed in the near future. Tom Nevins, P.E. with GBA did a significant amount of excellent work to prepare this background data. I am sure he has shared it with you. While I usually use “book value” from audited financial statements as the cost basis for capacity costs, Mr. Nevins’ data is far superior so in your case, I have used that as your capacity cost basis.

In Table 1 of the analysis model, in the “Calculation of Annualized Capacity Cost” section you will see four types of assets with their amount highlighted blue. These are the sums of individual items from Mr. Nevins’ data compilation work. The part of these amounts that should be attributed to all customers or new connections equally, estimated at 50 percent, were deducted, leaving the “Capacity Costs” to be attributed to new connections. This portion of the value of the system, \$7.5 million, is subject to being recovered with tap-on fees.

Time Period for Cost Recovery

I chose 30 years as the time period for capacity cost recovery through tap-on fees for a few reasons. Most bonds issued to fund such infrastructure have a maximum term of 20 years. In other words, most lenders are “betting” that the facilities they fund will last longer than that. Most facilities are designed to have a useful life of approximately 20 years, although I am sure that most engineers try to include more useful life in their designs when they can. Thus, most water-related facilities last thirty years or so with piping systems lasting 50 or more years. That makes 30 years a reasonable and fairly conservative timeframe for tap-on fee planning.

Even so, 30 years is a long time to do financial forecasting. Fortunately, rate and tap-on fee calculations should be redone about every five years for a city the size and growth rate of Peculiar. Thus, over time rate and tap-on fee projections can be adjusted to comport with what you discover as time passes.

Number and Meter Size of New Taps

As stated above, long projections are risky, but we still must make projections. Based upon your current number of connections, approximately 1,600 as shown in the right-hand column of Table 2, and the growth rate estimated by both the City and by GBA at 1.0 percent per year, I have projected the number of new customers you expect to hook up during each of the next 10 years. All three of the factors just mentioned are shown in Table 3.

As further described in the “Cost Basis...” subsection above, my recommendation is to base tap-on fees on the capability of different meter sizes to sustainably pass high flows because such flow is what forces a sewer utility to build capacity to receive and treat wastewater. Table 2 does the calculation of tap-on fees for the various water meter sizes.

Not knowing in advance how many meters of each size you will connect in the coming years, I made the assumption that you will make new connections of each meter size in the same proportion that each meter size is of your current user base. For example, 97 percent of your current customers are served by five-eighths inch meters. Therefore, I projected that 97 percent of new customers in the future will also be served by five-eighths inch meters.

Recommendations for Tap-on Fees

The following recommended tap-on fees are indicated by the Scenario 1 model:

Table 1 - Recommended Tap-on Fees

Meter Size in Inches	Tap Fee; In-city Customer	Tap Fee; Out of City Customer (50% More)
Five Eighths	\$2,125	\$3,188
Three Quarters	\$2,125	\$3,188
One Inch	\$5,200	\$7,801
One & a Half Inch	\$10,326	\$15,489
Two Inch	\$32,878	\$49,317
Two & a Half Inch	\$61,068	\$91,602
Three Inch	\$89,258	\$133,888
Four Inch	\$153,839	\$230,759
Six Inch	\$328,106	\$492,159
Eight Inch	\$574,129	\$861,193
Ten Inch	\$861,156	\$1,291,734
Twelve Inch	\$1,086,677	\$1,630,015

1. Calculation of tap-on fee revenues shown in Table 3 of the model assumed you will make these adjustments early enough to enable you to collect at these rates for new connections made after May 1, 2016.
2. If all goes as modeled, on the one-year anniversary of making the rate adjustments called for above, or at the same time you make other rate and fee adjustments, whichever comes first, and for several years thereafter, raise all tap-on fees across the board by 3.0 percent.

Calculation Results and Discussion

First, you should note that in Table 2, I assigned the same “AWWA-based Capacity Cost Each Meter Size” amount to five-eighths and three-quarter inch meters. That is because the vast majority of customers that are served by these meter sizes are single family residential properties. It will simplify your administration duties when you assess the same tap-on fee to these customers and there is little difference in the actual cost of capacity to serve these two meter sizes.

In Table 1 of the model, I solved for tap-on fees that will keep you competitive with the two neighboring cities of Belton and Raymore for in-town residential fees because we can reasonably assume that nearly all residential properties are served by five-eighths or three-quarter inch water meters. (See Table 4 of the model.) The other cities do not assess meter size-based tap-on fees for commercial developments. In most places, most general business customers are served by residential sized meters. While it is likely that most of the others are served by 1.0 or 1.5 inch meters, it is not so reasonable to assume a meter size for them. In addition, all three cities assess sub-fees for the number of traps expected on a commercial property to be developed. Thus, comparisons of the current commercial tap-on fees is murky at best and comparisons to the meter size-based tap-on fees that I recommend is even harder to make.

However, IF one were to assume 10 traps on a representative commercial property and it was to be served by a 1.0-inch meter, Peculiar’s current tap-on fee is slightly higher than those of Belton and Raymore and the fees I recommend would be \$2,000 more than that.

It may well be that the recommended tap-on fee for large meter sizes, say 4.0 inches and greater, would be too high to remain competitive with your neighbors. However, seldom will you connect a new customer that will be served by such a large meter. That means large meter new taps will account for very little revenue over time. And that means that you will give up little revenue if you have to grant fee relief to such a prospective new customer in order to “land” them. Sticking to the fee schedule from bottom to top would technically yield the greatest degree of fee structure fairness. However, for all practical purposes, only new taps in the smaller meter sizes will make a meaningful difference on a revenue basis. Thus, the benefits of “landing” a large meter-size development (likely a large employer and a high-volume sewer customer) will usually outweigh what is given up in tap-on fees.

The recommended fees will enable you to pay for 10.0 percent of your capacity-related costs with tap-on fees. Of course, that means that full-cost tap-on fees would need to be 10 times higher than those I modeled. It also means that, at those fees, 90 percent of your capacity costs will need to be paid for with regular user fees. That may be disconcerting but this is a fairly common situation and it simply means that most water utilities are not paying the full costs of capacity with tap-on fees. That is a rate fairness issue but to remain competitive in the development market, you need to assess fees that are least somewhat competitive with your neighbors.

One upside of setting tap-on fees that are too low is this. Use by your customer base is fairly stable, meaning your revenue stream from those fees is also fairly stable. However, the number of new connections you make can vary dramatically from year to year. If you assess high tap-on fees and you experience some down years in new connections, your revenues will suffer dramatically. This is not reason enough to set tap-on fees too low, but at least bringing in tap-on fees that are too low is not all downside to the utility.

Closing

You would do well to adopt the tap-on fees calculated in Tap Fee Scenario 1.

These fees will contribute significant revenues toward building capacity to serve new customers while keeping your tap fees competitive with those of neighboring cities.

Finally, as you address issues raised in this report and the analysis, you will have questions. Ask them. My goal is to help you set and keep fair and appropriate tap-on fees. That takes time and effort and it may stretch out beyond the “conclusion” of the project.

Peculiar, MO; Sewer Tap Fees Scenario 2016-1 Modeling Results

February 26, 2016

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Note: This document is a print out of the spreadsheet model used to calculate new sewer tap-on fees. These calculations are complex and are based upon many conditions and assumptions. These issues, and others, are described in a narrative report that accompanies this model.

CBGreatRates© Version 7.5

Definitions

Affordability Index	The monthly charge for (typically) 5,000 gallons of residential service divided by the median monthly household income for the area served by the system. An index of 1.0, meaning a household pays one percent of its income to pay its bill for 5,000 gallons of service, is generally considered affordable. Affordability index is a primary factor in determining grant and loan eligibility and grant amount.
Analysis Year	The year following the "test year." Generally, rate analysis is done during the year following the "test year" and initial rate adjustments are done later still during the analysis year or sometime during the following year once the analysis shows how rates should be adjusted. See related "test year."
Capital Improvement Plan or Program (CIP)	A schedule of anticipated capital improvements. These are the more expensive items such as treatment plants, lines and other expensive infrastructure that generally requires bond or grant funding.
Capital Improvement Reserves	Cash reserves dedicated to funding the CIP
Comprehensive Rate Analysis	A thorough examination of a system's operating, capital improvement, equipment replacement and other costs, revenues, current rates, number of users and their use of the system, growth rates and all other key issues surrounding the system. This examination will determine how rates and fees should be set in the future to cash-flow the system properly, to build appropriate reserves and to be fair to ratepayers. It also will determine how policies should be adjusted to enable the system to operate well now, operate well in the medium-range future (about 10 years) and prepare for expected and expectable events such as capital improvements and equipment replacement.
Connection Charge	See hook-up fee
Conservation (Inclining) Rates	Unit charges that go up as the volume used goes up
Cost to Produce	There are several ways to define and calculate cost to produce. Each is acceptable for different purposes. Generally, cost to produce is the total of all variable costs required to get service to a utility's customers during one year divided by the total units of service delivered during that year. This calculation will yield the <u>average</u> cost to produce. In a proportional to use rate structure, this is the unit charge. See "Cost Calculations" at the bottom of Chart 19.
Cost to Serve Rates	Rates where fixed and variable costs generated by each user class are paid by that class with minimum and unit charges, respectively. Similar to and sometimes the same as "proportional to use" rates.
Cost Types; Fixed and Variable	The two main types of costs are fixed - those that are related to the fact that someone is a customer; and variable - those that are related to the volume of the commodity delivered to customers. Generally, fixed costs should be recovered with minimum charges and variable costs with unit charges.
Coverage Ratio (CR)	Incomes available to pay debt divided by the amount of the debt for that year. Most systems should have a CR of 1.25 or higher.
Current Position	For purposes of this report, for one year, the sum of all incomes and undedicated reserves minus all current financial obligations for that year. Future obligations (next year's loan payments) and depreciation are not included. Current position is a good measure of overall financial health.
Declining Rates	Rates where unit charges go down as the volume used goes up
Flat Rates	Rates where all users pay exactly the same fee regardless of the volume of service they use
Equivalent Dwelling Unit (EDU) or Equivalent Residential Unit (ERU)	Based upon number of water using fixtures, average flow, potential flow or similar criteria; the consumption rate of the average single family home is rated at one EDU. All other types of customers are then compared on this measuring basis and the EDUs are calculated. Generally the purpose of this exercise is to calculate fees that each EDU must pay.
Hook-up Fee, Tap Fee, Impact Fee, Availability Charge, Capacity Charge	There are many terms and many and varied definitions of terms in use that are related to fees charged to connect new customers. For purposes of this model, all charges related to connecting new customers will be "rolled together" into a tap fee, usually including a charge that buys a new customer system capacity. This combined charge may be a few hundred dollars for a residential customer, if little or no capacity costs are included, to many thousands of dollars for a large industrial customer with capacity costs included.
Incremental Rate Increases (Inflationary Increases)	Rate increases done, generally annually, following the initial rate adjustment. The usual goal of such increases is to keep the system's incomes on track to meet reserve targets. Rate structure fairness is a small issue, if it is an issue at all. Such increases are usually small, in the two to five percent per year range.
Initial Rate Adjustments	Rate adjustments done in follow up to the comprehensive rate analysis. Generally, the goal of such adjustments is to establish rates that cover the system's short-term expected costs and do it with a structure that is fair to ratepayers. Initial adjustments should be followed in subsequent years with incremental rate increases.

Definitions

Inflow & Infiltration (I&I)	In a sewer system, water that gets into the collection system by way of illicit connections (inflow) such as gutter downspouts, plus leaks in manholes and sewer lines (infiltration)
Infrastructure	Most commonly thought of as the hard assets, such as buildings, treatment plants and lines needed to provide service to customers connected to the system. In reality, staff, software and other "soft" assets should be thought of as infrastructure, as well.
Life-cycle Cost	The total cost to design, build, operate, maintain and eventually dispose of an asset. One asset may cost less to build but it may be more expensive to operate and maintain, yielding a higher total life-cycle cost.
Marginal Costs	The parts of a utility's costs that are unavoidable in the course of serving a particular customer, a group of customers, more volume to all customers or some other marginal use of the system. Such customer(s) or extra use could be added at a discounted but still profitable fee, if desired. Generally marginal costs are less than the average costs but when extra use requires a system upsizing, they can be greater. These costs are especially useful when considering selling service at wholesale or charging "snow birds" while they are away.
Operating Costs	Definitions and calculations vary. For rate setting purposes operating costs are costs incurred because a system is operated. Such costs are usually recovered primarily through unit charges.
Operating Reserves or Working Capital	Analogous to current position, this is the net revenues retained to fund operating costs during times when costs exceed incomes.
Operating Revenues	Revenues collected in the form of user fees and similar operating cost-related fees
Operating Ratio (OR)	Current incomes divided by current expenses, not including debt. An OR of 1.0 is "break even." Most systems should have an OR of 1.25 or higher.
Payback Period	In this case, time required for the investment made to get this analysis to return that investment through increased user and other fees
Potential Demand	The volume of service that a user could demand for a short period of time at full volume use. The potential demand limiting factor is usually the size of the customer's meter or service line.
Proportional to Use Rates	Rates where the minimum charge recovers all fixed costs, the unit charge recovers all variable costs, the unit charge is the same for all volume sold, and there is no usage allowance in the minimum charge. This rate structure is similar to and often the same as cost to serve rates.
Replacement Schedule	A timetable that describes equipment replacement and important repairs that are too infrequent and/or too expensive to cover as annual operating costs but not so expensive that they need to be covered as capital improvements.
Replacement Reserves	Cash reserves used to fund the Replacement Schedule
Return on Investment	In this case, the dollar amount or percentage of revenue gain enabled by this rate analysis. Related to payback period.
Snow Bird	A customer, usually residential, that goes away during part of the year. Most commonly, people of "means" who live in the north who "fly south" for the winter. But, this category includes everyone who is absent for a significant part of the year but returns to their permanent residence.
Test Year	The one year period from which data was gathered to be the basis of the rate analysis, which is usually the last completed fiscal year. See related "analysis year."
Usage Allowance	The volume, if any, that is "given away" with the minimum charge. Most systems give away no volume. Those that give away an unlimited volume have what are called "flat rates" - a minimum charge only.
User Fee, User Charge, User Rates	Fees assessed to customers for use of the system. Does not include tap, capacity or connection fees, late payment penalties or other types of charges.
Water Loss	Measured by volume or percent, the part of a water system's net water production that does not reach customers or is not billed to customers. This loss also includes billable volume lost due to under-registering customer meters.
Working Capital, Net Income	The amount left in the operating fund after paying all costs due during that month, year or other time period. Working capital of \$0 is "break even." Related to "current position."
Working Capital Goal or Operating Reserves Goal	The desired operating fund reserve, in dollars or percent, at a stated point in time. Small systems (1,000 connections) generally should target 35 percent or greater. Larger systems can target a lower percentage. The goal for each system should be based upon the needs of that system and the risk the customers are willing to take.

Table 1 - Capacity Cost; Its Amount and How it May be Recovered

Peculiar, MO; Sewer Tap Fees Scenario 2016-1

This table shows tap and capacity costs to expect. From these costs, tap fees will be developed in Table 2.

	Test Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting
	1/1/16	1/1/17	1/1/18	1/1/19	1/1/20	1/1/21	1/1/22	1/1/23	1/1/24	1/1/25	1/1/26	1/1/27
Expected New Taps Each Year	16	16	16	16	16	17	17	17	17	17	18	18

Calculation of Annualized Capacity Cost

	System Capital Cost	% of Total Attributable to Capacity	Capacity Cost	Average Annual Capacity Cost (Depreciation)
Water Treatment Plant	\$2,250,000	50.0%	\$1,125,000	\$65,563
Lift Stations: Area-wide	\$1,650,000	50.0%	\$825,000	\$48,079
Sewers: Interceptors	\$2,596,476	50.0%	\$1,298,238	\$75,659
Future Capital Improvements	\$8,424,712	50.0%	\$4,212,356	\$245,488
Totals	\$14,921,188	50.0%	\$7,460,594	\$434,790

Data source for blue highlighted items: "ALLOCATION OF CAPITAL COSTS TO CUSTOMER CATEGORIES" table, George Butler Associates, Inc., dated 2/7/2016. That table has been appended to the report.

Note: It is assumed that half of the infrastructure costs are related to capacity and the other half are related to the costs to hook up any customer regardless of whether they will be a high or low volume customer or high peak flow or level flow customer.

Costs Associated With Making New Connections

	Estimated Non-capital Costs per Connection	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12
Average Annual Capacity Cost (Depreciation)		\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790	\$434,790
Account Set up and Field Costs for New Connections	\$75	\$1,200	\$1,200	\$1,236	\$1,274	\$1,312	\$1,352	\$1,393	\$1,435	\$1,478	\$1,523	\$1,569	\$1,616
Total Costs for New Connections		\$435,990	\$435,990	\$436,026	\$436,063	\$436,102	\$436,141	\$436,182	\$436,224	\$436,268	\$436,312	\$436,358	\$436,406
Target Amount to Recover From Tap Fees Calculated in Table 2	10.0%	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479	\$43,479

Note: These costs should be recovered by fees charged for making new taps (usually called, "tap fees"). This table only calculates the maximum level of those revenues. Table 12 calculates the structure of those fees.

Note: Connection charges should almost always cover at least the staff time and "out of pocket" costs to make connections.

Table 2 - Tap Fees Based on Meter Size

Peculiar, MO; Sewer Tap Fees Scenario 2016-1

This table calculates tap fees to charge each meter size and total tap fee revenues that would be generated during this, a partial year, as well as one full year following initial adjustment. This table only covers meter size-based fees. If you also sell materials, you should charge separately to recover those costs, plus the cost of administering those sales.

In-City Customers

Meter Size	Meter Size in Square Inches	Mix of New Taps in a Typical Year	AWWA Capacity Multiplier for Each Meter Size	Total AWWA Capacity "Shares" Attributable to Each Meter Size Group	AWWA-based Capacity Cost Each Meter Size	Economy of Scale Discount Rate	Field and Admin Costs per New Tap From Table 1	Out of City Surcharge Factor	Total New Tap Fees Each Meter Size	Full-year Tap Fee Income From Each Size Class	Number Meters on System at End of Previous Year
Five Eighths	0.31	15.6	1.0	15.6	\$2,050	100%	\$75	100%	\$2,125	\$33,109	1,555
Three Quarters	0.44	0.0	1.5	0.0	\$2,050	100%	\$75	100%	\$2,125	\$0	0
One Inch	0.79	0.2	2.5	0.4	\$5,125	100%	\$75	100%	\$5,200	\$834	16
One & a Half Inch	1.77	0.0	5.0	0.0	\$10,251	100%	\$75	100%	\$10,326	\$0	0
Two Inch	3.14	0.0	16.0	0.0	\$32,803	100%	\$75	100%	\$32,878	\$0	0
Two & a Half Inch	4.91	0.0	29.8 *	0.0	\$60,993	100%	\$75	100%	\$61,068	\$0	0
Three Inch	7.07	0.0	43.5	0.9	\$89,183	100%	\$75	100%	\$89,258	\$1,789	2
Four Inch	12.57	0.0	75.0	0.8	\$153,764	100%	\$75	100%	\$153,839	\$1,541	1
Six Inch	28.27	0.0	160.0	0.0	\$328,031	100%	\$75	100%	\$328,106	\$0	0
Eight Inch	50.27	0.0	280.0	0.0	\$574,054	100%	\$75	100%	\$574,129	\$0	0
Ten Inch	78.54	0.0	420.0	0.0	\$861,081	100%	\$75	100%	\$861,156	\$0	0
Twelve Inch	113.10	0.0	530.0	0.0	\$1,086,602	100%	\$75	100%	\$1,086,677	\$0	0
Subtotal:		15.8		17.6					\$0	\$37,272	1,574

* Not included in AWWA study results, so these values are estimates

Out of City Customers

Five Eighths	0.31	0.0	1.0	0.0	\$2,050	100%	\$75	150%	\$3,188	\$0	0
Three Quarters	0.44	0.0	1.5	0.0	\$2,050	100%	\$75	150%	\$3,188	\$0	0
One Inch	0.79	0.0	2.5	0.0	\$5,125	100%	\$75	150%	\$7,801	\$0	0
One & a Half Inch	1.77	0.0	5.0	0.1	\$10,251	100%	\$75	150%	\$15,489	\$310	2
Two Inch	3.14	0.2	16.0	3.2	\$32,803	100%	\$75	150%	\$49,317	\$9,882	20
Two & a Half Inch	4.91	0.0	29.8 *	0.3	\$60,993	100%	\$75	150%	\$91,602	\$918	1
Three Inch	7.07	0.0	43.5	0.0	\$89,183	100%	\$75	150%	\$133,888	\$0	0
Four Inch	12.57	0.0	75.0	0.0	\$153,764	100%	\$75	150%	\$230,759	\$0	0
Six Inch	28.27	0.0	160.0	0.0	\$328,031	100%	\$75	150%	\$492,159	\$0	0
Eight Inch	50.27	0.0	280.0	0.0	\$574,054	100%	\$75	150%	\$861,193	\$0	0
Ten Inch	78.54	0.0	420.0	0.0	\$861,081	100%	\$75	150%	\$1,291,734	\$0	0
Twelve Inch	113.10	0.0	530.0	0.0	\$1,086,602	100%	\$75	150%	\$1,630,015	\$0	0
Subtotal:		0.2		3.6					\$0	\$11,110	23
Total:		16.0		21.2						\$48,382	1,597

Economy of Scale Factor:	0.0%	Capacity Cost to Recover per AWWA Capacity Multiplier Unit:	\$2,050	Projected Tap Fees for One Full Year Following Initial Adjustment	\$48,382
				Prorated Tap Fees to Collect This Year	\$32,476
(This amount is the full-year tap fee prorated to account for time of year when rates will be adjusted initially. This amount is included in Table 2 where it is called, "Meter-size Based Tap Fees.")					

Notes:

Because growth rates and meter sizes to be installed in future years cannot be predicted with certainty, tap fee revenues are also uncertain. However, the projections above are based upon historical growth and meter sizes so they should be reasonable estimates. Generally, tap fees should only be used to pay for capital improvements so there is usually time to make adjustments in fee levels.

Economy of Scale Discount Rate - Generally the cost of infrastructure to serve a customer does not go up as quickly as their capacity (meter size) goes up. That is called economy of scale. This value is an estimate of the economy of scale the system enjoys as meter size goes up. Generally this factor should be no more than about 7%.

In the interest of simplicity, 3/4 inch meters, which are usually residential meters, were calculated at the 5/8 inch meter capacity for tap fee calculation purposes.

Table 3 - User Base, Growth and Tap Fee Incomes

Peculiar, MO; Sewer Tap Fees Scenario 2016-1

Projected New Connections

It is assumed the growth rate will average 1.0 percent over the next 10 years.	Infla./De- flation (-) Factor	Test Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	
		Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting	Starting
		1/1/16	1/1/17	1/1/18	1/1/19	1/1/20	1/1/21	1/1/22	1/1/23	1/1/24	1/1/25	1/1/26	1/1/27	
Average Users for the Year	N.A.	1597	1613	1629	1645	1662	1679	1695	1712	1730	1747	1764	1782	
Users Added/Lost During the Year	N.A.	16.0	16.0	16.2	16.3	16.5	16.7	16.8	17.0	17.2	17.3	17.5	17.7	
User Growth or Loss Rate	N.A.	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Rate Increases Projected for Future Years	N.A.	NA	NA	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	

Tap Fee Incomes to Expect at These Growth and Inflationary Increase Rates

Meter-size Based Tap Fees Projected From Table 12	% Above	\$32,476	\$50,333	\$52,362	\$54,474	\$56,670	\$58,955	\$61,332	\$63,805	\$66,377	\$69,054	\$69,746	\$72,558

Table 4 - Tap Fee Comparisons: Peculiar, Benton and Raymore, MO

Peculiar, MO; Sewer Tap Fees Scenario 2016-1

Data Source: George Butler Associates, with trap count assumptions made by GettingGreatRates.com

	Peculiar <u>Current</u> Connection Plus Permit Fees	Peculiar <u>Current</u> Fee per Trap	Assume 10 Traps Residential or Commercial	<u>Current</u> Total Tap- on Fees
In-town Residential	\$2,100	\$0	10	\$2,100
Out of Town Residential	\$3,000	\$0	10	\$3,000
In-town Commercial	\$2,625	\$50	10	\$3,125

	<u>Peculiar</u> Recommended Tap-on Fees	<u>Peculiar</u> Recommended Fee per Trap	Assume 10 Traps Residential or Commercial	<u>Recommended</u> Total Tap-on Fees
In-town Residential	\$2,125	\$0	10	\$2,125
Out of Town Residential	\$3,188	\$0	10	\$3,188
In-town Commercial	\$5,200	\$0	10	\$5,200

Assumption for Comparison Purposes: Meter Size for In-town Commercial Property is 1.0 Inches

	Belton <u>Current</u> Connection Plus Permit Fees	Belton <u>Current</u> Fee per Trap	Assume 10 Traps Residential or Commercial	Total Tap-on Fees
In-town Residential	\$1,200	\$47	10	\$1,670
Out of Town Residential	Unknown	Unknown	10	Unknown
In-town Commercial	\$2,000	\$59	10	\$2,590

	Raymore <u>Current</u> Connection Plus Permit Fees	Raymore <u>Current</u> Fee per Trap	Assume 10 Traps Residential or Commercial	Total Tap-on Fees
In-town Residential	\$1,433	\$47	10	\$1,903
Out of Town Residential	Unknown	Unknown	10	Unknown
In-town Commercial	\$2,363	\$59	10	\$2,953

ALLOCATION OF CAPITAL COSTS TO CUSTOMER CATEGORIES
 Sewer Tap Fee Rate Analysis

Source of Capital Cost	Number of Future Customers =			1,700	SFDU Equivalents
	System Capital Cost, \$			Unit Allocated Cost, \$/SFDU Equivalent Customer	
	Total	Allocated to Benefited Customer Group			
		Existing	Future		
Existing System Depreciated Capital					
Wastewater Treatment Plant	2,250,000	1,125,000	1,125,000	662	
Lift Stations					
Local / Subdivision	NA 1)	NA 1)	NA 1)	0	
Area -wide	1,650,000	825,000	825,000	485	
Sewers					
Collectors (Local / Subdivision)	NA 1)	NA 1)	NA 1)	0	
Interceptors	2,596,476	1,298,238	1,298,238	764	
Future Capital Improvements	8,424,712	4,157,915	4,266,797	2,510	
TOTAL	14,921,188	7,406,153	7,515,035	4,421	
Individual Service Tapping and Customer Account Setup Cost 2)				75	
Total Tapping Fee				4,496	

- 1) Assumed cost of improvement initially paid by developer and included in lot price paid by customer
- 2) Estimated by City managers at 1 hour for clerical time to set up new account + 1 hour for City inspector to inspect builder's work of connecting service lateral to the City to the sewer

MEMORANDUM

March 1, 2016

TO: Brad Ratliff, City Administrator

FROM: Harry Gurin, Chief of Police

SUBJECT: Emergency Management Meeting

On February 17, 2016 a meeting was held at Peculiar City Hall regarding emergency management services at West Peculiar Fire Protection District. In attendance were Brad Ratliff, City Administrator, Harry Gurin, Chief of Police, Dave Morris, West Peculiar Fire Board, and Lewis Young, Fire Chief.

Dave Morris advised the city that the fire district wishes to discontinue the emergency management agreement with the city allowing Cass County Emergency Management to handle emergency management duties in the fire district outside the city limits of Peculiar. Mr. Morris proposed that the fire district allow the city to take ownership of the weather warning sirens within the city limits of Peculiar and those sirens outside the city limits would be taken out of service. The rationale for discontinuing siren service in the county was explained, in part, by the age of the equipment, cost of maintenance and upkeep of the equipment, and the availability of electronic weather warning technology by hard line phones and smart phone weather applications. The fire district would like to accomplish this change by the beginning of the next fiscal year, October 1, 2016. The fire district understands that there are certain pieces of communications equipment that would be available for the cities use.

Mr. Ratliff commented that the city would possibly be interested in maintaining a number of sirens, especially in the areas of park land within the city. He also stated that he would share the fire districts wishes with the mayor and city council for their input.