

**CITY OF DARDENNE PRAIRIE  
2032 HANLEY ROAD  
DARDENNE PRAIRIE, MO 63368**

**BOARD OF ALDERMEN  
WORKSHOP AGENDA  
JUNE 17, 2015  
5:30 p.m.**

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**CALL MEETING TO ORDER**

**PLEDGE OF ALLEGIANCE**

**CLOSED SESSION**

Roll call vote to hold closed session pursuant to RSMo 610.021 section \_\_\_\_\_  
Litigation and Privileged Communications (1)  
Real Estate (2)  
Personnel (3)  
Labor (9)  
Bid Specs (11)  
Audit (17)

**RETURN TO REGULAR MEETING AGENDA**

**ITEMS FOR DISCUSSION AND CONSIDERATION**

1. Presentation of the Independent Auditor's Report & Financial Statements by Botz, Deal & Company, P.C.
2. Short Term Goals (0 – 3 year projects)
3. Long Term Goals (3 – 10 year projects)
4. Review of Board of Aldermen Meeting Agenda (06-17-15)

**STAFF COMMUNICATIONS**

1. City Attorney
2. City Engineer
3. Staff
4. Aldermen
5. Mayor

**ADJOURNMENT**

CITY OF DARDENNE PRAIRIE  
2032 HANLEY ROAD  
DARDENNE PRAIRIE, MO 63368

BOARD OF ALDERMEN  
SPECIAL MEETING AGENDA  
JUNE 17, 2015  
7:00 p.m.

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CALL MEETING TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

Mayor Zucker  
Alderman Klingerman  
Alderman Nay  
Alderman Santos  
Alderman Gotway  
Alderman Koch

OPEN FORUM

NEW BUSINESS

1. **Resolution #250**

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE APPOINTMENT OF ELLIOTT STIPES TO FILL A VACANCY ON THE BOARD OF ALDERMEN

ADJOURNMENT

**RBA FORM (OFFICE USE)**

MEETING DATE: **June 17, 2015**

Regular ( ) Special Session (X)

ATTACHMENT: YES (X) NO ( )

Contract ( ) Ordinance ( ) Other (X)

**Request for Board Action  
By: Mayor ZUCKER**

- **Description: Propose Appointment to fill a vacancy on the Board of Aldermen with the Advice and Consent of the Board**

- **Recommendation: Staff – Approve ( ) Disapprove ( )**

- **Summary/Explanation: Section 115.070 of the City's Municipal Code provides that if a vacancy occurs in any elective office, the Mayor shall cause a special meeting of the BOA to convene where a successor to the vacant office shall be selected by appointment of the Mayor with the advice and consent of a majority of the remaining members of the Board of Aldermen.**
- **As of May 20, 2015 a vacancy occurred in the office of Alderman Ward 1 when Ward 1 Alderman David Zucker was elected to serve as Mayor until the next regularly scheduled election in April 2016.**
- **Five Applications for appointment to the BOA were received as of May 27, 2015; two applicants appeared at the June 3 Workshop to be examined by the BOA: Elliott Stipes and James Mutz.**
- **A Special Meeting of the BOA has been noticed for 7:00 PM June 17, 2015 for the sole purpose of filling the vacant seat of Ward 1 Alderman.**
- **Pursuant to the provisions of Section 115.070 of the Municipal Code, the Mayor requests the advice and consent of the remaining members of the Board of Aldermen to the appointment of Elliott Stipes to be Alderman in Ward 1 by passage of the attached resolution.**

- **Budget Impact: (revenue generated, estimated cost, CIP item, etc.)**

NONE

RBA requested by: Mayor Zucker

**RESOLUTION NO. 250**

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE APPOINTMENT OF ELLIOTT STIPES TO FILL A VACANCY ON THE BOARD OF ALDERMEN**

**WHEREAS**, Section 115.070 of the Dardenne Prairie Municipal Code provides that if a vacancy occurs in any elective office, the Mayor shall call a special meeting of the Board of Aldermen where a successor to the vacant office shall be selected by appointment by the Mayor with the advice and consent of the remaining members of the Board of Aldermen;

**WHEREAS**, a vacancy in the office of Ward 1 Alderman occurred as of May 20, 2015 when Ward 1 Alderman David C. Zucker was elected by the Board to be Mayor to fill the vacancy of that office;

**WHEREAS**, applications for appointment to the Board of Aldermen were submitted by interested citizens;

**WHEREAS**, interested citizens appeared before the June 6, 2015 Workshop Meeting of the Board of Alderman to be interviewed for the position of Ward 1 Alderman;

**WHEREAS**, pursuant to Section 115.070, the Mayor of the City of Dardenne Prairie desires to appoint Elliott Stipes to the office of Ward 1 Alderman with the Advice and Consent of a majority of the remaining members of the Board of Aldermen;

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

**SECTION 1.** That Board of Aldermen of the City of Dardenne Prairie, Missouri, hereby gives its advice and consent to the appointment of Elliott Stipes to serve as Ward 1 Alderman and to serve in that office until the next scheduled municipal election in 2016.

**SECTION 2.** That City Clerk shall administer the Oath of Office as Alderman of the City of Dardenne Prairie, MO to Elliott Stipes at the earliest practicable time.

**SECTION 3.** That the Board of Aldermen expresses the City's gratitude to the citizens who stepped forward to offer their time and energy in service to the community as applicants for the Board of Aldermen.

Approved this 17<sup>th</sup> day of June, 2015.

\_\_\_\_\_  
As Presiding Officer and as Mayor

Attest:

\_\_\_\_\_  
City Clerk

CITY OF DARDENNE PRAIRIE  
2032 HANLEY ROAD  
DARDENNE PRAIRIE, MO 63368

BOARD OF ALDERMEN  
MEETING AGENDA  
JUNE 17, 2015  
7:00 p.m.

---

CALL MEETING TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

ROLL CALL

Mayor Zucker  
Alderman Klingerman  
Alderman Nay  
Alderman Santos  
Alderman Gotway  
Alderman Koch

CONSENT AGENDA

1. Board of Aldermen Minutes 06-03-15
2. Workshop Summary 06-03-15
3. Bills for Approval 06-17-15
4. Temp Use Permit – Fireworks Stand – Dad’s Fireworks – 7712 Highway N
5. Liquor License Annual Renewals:
  - Dardenne Athletic Association – 2080 Hanley Road - Malt Liquor & Light Wines by the Drink
  - Town Square Pub & Grub – 7843 Highway N – Intoxicating Liquor (All Kinds) by Drink & Sunday
  - Everything Wine & Cigars – 1001 Rondale Court - Intoxicating Liquor (All Kinds) by Drink & Sunday
  - Tandoori King – 1617 Bryan Road - Malt Liquor by the Drink
6. Treasurer’s Report – As of May 31, 2015
7. Independent Auditor’s Report & Financial Statements – December 31, 2014

ITEMS REMOVED FROM CONSENT AGENDA

OPEN FORUM

PUBLIC HEARINGS

1. Amendments to the Dardenne Prairie Municipal Code pertaining to zoning and land use regulations.
2. To determine cause for removal of Robert Courson from the Planning and Zoning Commission.

NEW BUSINESS

1. **Resolution #251**

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE APPOINTMENT OF JAMES MUTZ AND THOMAS SHEA TO THE PLANNING AND ZONING COMMISSION

**2. Resolution #252**

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE PROPOSED REMOVAL OF ROBERT COURSON FROM THE PLANNING & ZONING COMMISSION

**3. Bill #15-24**

AN ORDINANCE OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, AUTHORIZING THE MAYOR TO EXECUTE A VEHICLE BUYERS ORDER WITH LOU FUSZ CHEVROLET FOR THE PURCHASE OF A PARTICULAR TRUCK; AND OTHER MATTERS RELATING THERETO

**STAFF COMMUNICATIONS**

1. City Attorney
2. City Engineer
3. Staff
4. Aldermen
5. Mayor

**CLOSED SESSION**

Roll call vote to hold closed session pursuant to RSMo 610.021 section \_\_\_\_\_

Litigation and Privileged Communications (1)

Real Estate (2)

Personnel (3)

Labor (9)

Bid Specs (11)

Audit (17)

**RETURN TO REGULAR MEETING AGENDA**

**ADJOURNMENT**

## BOARD OF ALDERMEN MINUTES

JUNE 03, 2015

The City of Dardenne Prairie Board of Aldermen meeting was called to order at 7:02 p.m. The meeting was held at Dardenne Prairie City Hall located at 2032 Hanley Road.

The meeting was opened with the Pledge of Allegiance followed by the invocation by Alderman Nay.

Present at roll call were Mayor Zucker, Aldermen Klingerman, Nay, Gotway, Santos and Koch. Also present were City Clerk Kim Clark, City Engineer Luke Kehoe and City Attorney David Hamilton. Staff member Jeff Amelong was also in attendance.

A motion was made by Alderman Nay, Seconded by Alderman Koch to table the consent agenda and items removed from the consent agenda. Motion passed unanimously.

OPEN FORUM – The following individual was in attendance to speak:  
Guz Rizzo

### NEW BUSINESS

A motion was made by Alderman Klingerman, Seconded by Alderman Nay to adopt Resolution # 247. Motion passed unanimously.

#### **Resolution #247**

A RESOLUTION OF THE BOARD OF ALDERMAN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, ADOPTING A PROCEDURE FOR THE APOINTMENT OF PERSONS TO THE PLANNING AND ZONING COMMISSION AND FOR OBTAINING APPROVAL OF SUCH APPOINTMENTS BY THE BOARD OF ALDERMEN PURSUANT TO SECTION 400.010 OF THE MUNICIPAL CODE OF DARDENNE PRAIRIE

A motion was made by Alderman Gotway, Seconded by Alderman Santos to adopt Resolution # 248. Motion passed unanimously.

#### **Resolution #248**

A RESOLUTION OF THE BOARD OF ALDERMAN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE PROPOSED REMOVAL OF ROBERT COURSON FROM THE PLANNING & ZONING COMMISSION.

A motion was made by Alderman Koch, Seconded by Alderman Nay to adopt Resolution # 249. Motion passed. Alderman Gotway abstained.

#### **Resolution #249**

A RESOLUTION OF THE BOARD OF ALDERMAN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE AUTHORIZATION TO OPERATE THE CITY PARK CONCESSION STAND DURING THE DARDENNE PRAIRIE MUSIC AND MOVIE SUMMER PROGRAM IN THE PARK.

A motion was made by Alderman Santos, Seconded by Alderman Gotway to read Bill #15-23 for the first time by short title only. Motion passed unanimously.

**Bill #15-23**

**AN ORDINANCE OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, AUTHORIZING THE MAYOR TO EXECUTE A VEHICLE BUYERS ORDER WITH LOU FUSZ CHEVROLET FOR THE PURCHASE OF A PARTICULAR TRUCK; AND OTHER MATTERS RELATING THERETO**

A motion was made by Alderman Nay, Seconded by Alderman Klingerman to read Bill #15-23 for the second time by short title only. Motion passed unanimously.

A motion was made by Alderman Nay, Seconded by Alderman Klingerman to put Bill #15-23 to final vote. Motion passed unanimously.

Roll call was as follows:     Alderman Koch – Nay                             Alderman Klingerman- Aye  
                                  Alderman Gotway Nay                             Alderman Santos - Aye  
                                  Alderman Nay – Aye

Bill #15-23 failed.

A motion was made by Alderman Santos, Seconded by Alderman Koch to remove the consent agenda and items removed from the consent agenda from the table. Motion passed unanimously.

**CONSENT AGENDA**

1. Board of Aldermen Minutes 05-20-15 & Special Meeting 05-20-15
2. Workshop Summary 05-20-15
3. Bills for Approval 06-03-15
4. Temp Use Permit – Fireworks Stand – Knights of Columbus – 2199 Post Road
6. Liquor License Annual Renewals:
  - Thoele Convenience Store #650 – 7407 South Outer 364 – Intoxicating Liquor (all kinds) Original Package & Sunday
  - Knights of Columbus – 2199 Post Road – Malt Liquor & Light Wines by Drink

With no objections, the consent agenda is adopted.

**ITEMS REMOVED FROM CONSENT AGENDA**

3. Bills for Approval 06-03-15 - Line 24 Lou Fusz Chevrolet-2015 Chevy Silverado-\$30,264.00
5. Liquor License - Knights of Columbus – 2032 Hanley Road – Malt Liquor & Light Wines by Drink

A motion was made by Alderman Santos, Seconded by Alderman Koch to approve the Knights of Columbus Liquor license at 2032 Hanley Road. Motion passed unanimously.

**STAFF COMMUNICATIONS**

Alderman Santos mentioned the ongoing issue on Touissant Landing Drive. The concensus was to wait to hear from the BaratHaven Homeowners Association.  
Alderman Koch mentioned the site obstructions at Riparian Drive and BaratHaven Boulevard.  
Alderman Klingerman inquired about the costs of firework tents.

**BOARD OF ALDERMEN MINUTES**

**JUNE 03, 2015**

A motion was made by Alderman Santos, Seconded by Alderman Nay to hold a closed session pursuant to RSMo 610.021 section (2) Real Estate. Motion passed unanimously. Roll call was as follows:

|                       |                           |
|-----------------------|---------------------------|
| Alderman Koch – Aye   | Alderman Klingerman – Aye |
| Alderman Nay – Aye    | Alderman Santos - Aye     |
| Alderman Gotway – Aye |                           |

**CLOSED SESSION**

A motion was made by Alderman Koch, Seconded by Alderman Gotway to return to regular meeting agenda. Motion passed unanimously.

**ADJOURNMENT**

A motion was made by Alderman Gotway, Seconded by Alderman Klingerman to adjourn the meeting at 8:51 p.m. Motion passed unanimously.

Respectfully submitted,

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Kim Clark, City Clerk

## **WORKSHOP SUMMARY**

**JUNE 03, 2015**

The City of Dardenne Prairie workshop session was called to order at 5:37 p.m. The meeting was held at Dardenne Prairie City Hall located at 2032 Hanley Road.

The meeting was opened with the Pledge of Allegiance.

The following were in attendance: Mayor Zucker, Aldermen Nay, Gotway, Santos and Koch. Alderman Klingerman arrived at approximately 5:44. Also present were City Clerk Kim Clark, City Engineer Luke Kehoe and City Attorney David Hamilton. Staff members Tommie Monroe, Jeff Amelong and Melissa Nordmann were also in attendance.

### **ITEMS FOR DISCUSSION AND CONSIDERATION**

1. Propose nominations to the Board of Aldermen (Mayor Zucker)  
James Mutz & Elliott Stipes were in attendance.
2. Propose nominations to the Planning & Zoning Commission (Mayor Zucker)  
James Mutz & Thomas Shea were in attendance.
3. Report on Chevrolet 1500 (Nay/Koch)
4. Short Term Goals (0 – 3 year projects)
5. Long Term Goals (3 – 10 year projects)
6. Review of Board of Aldermen Meeting Agenda (06-03-15)

### **STAFF COMMUNICATIONS**

City Engineer Luke Kehoe updated the Board on the revised Road Board application deadline by St. Charles County.

Melissa Nordmann provided information on the movie and music in the parks. She also invited the Aldermen to attend the upcoming senior events on June 18<sup>th</sup> and July 23<sup>rd</sup>. City Clerk Kim Clark mentioned the opening of Alter'd Decor and More located at 1650 Bryan Road.

### **ADJOURNMENT**

A motion was made by Alderman Gotway, Seconded by Alderman Nay to adjourn the meeting at 6:45 p.m. Motion passed unanimously.

Respectfully submitted,

---

Kim Clark, City Clerk

**BILLS FOR APPROVAL**  
**6/17/2015**

|  |   |                  |
|--|---|------------------|
| 1 AFLAC                                      | June, 2015  | 174.36           |
| 2 Ameren                                     | Street Lights to 6/8/15                           | 106.78           |
| 3 Ameren                                     | Page/Bryan Street light to 6/3/15                 | 48.72            |
| 4 BMI  | Annual Licensing                                  | 335.00           |
| 5 Charlie's Farm & Home                      | Aluminum Saddle Box and Supplies                  | 752.94           |
| 6 Charter                                    | City Hall Internet                                | 125.03           |
| 7 Court-Missouri Department of Revenue       | Crime Victims: May, 2015                          | 745.65           |
| 8 Court-Sheriff Retirement Fund              | Retirement Fund: May, 2015                        | 312.00           |
| 9 Court-St. Charles County-Dom Violence Fund | Court Fines: May, 2015                            | 211.50           |
| 10 Court-Treasurer; State of Missouri        | POST Fees: May, 2015                              | 105.00           |
| 11 Family Support Payment Center             | 6/19 Payroll                                      | 225.69           |
| 12 Gilmore & Bell                            | COP Special Tax Council Legal Opinion             | 1,500.00         |
| 13 Hazelwood & Weber                         | May, 2015 Legal Fees                              | 8,030.05         |
| 14 Hoff Heating & A/C, Inc.                  | Repair  | 357.00           |
| 15 Insurance: Capital Administrators         | Vision: June, 2015                                | 128.95           |
| 16 Insurance: FCL Dental                     | Dental: July, 2015                                | 410.58           |
| 17 Kehoe Engineering Company                 | Reimbursable Engineering: May, 2015 (85%)         | 2,150.25         |
| 18 Kehoe Engineering Company                 | Engineering: May, 2015                            | 7,330.75         |
| 19 Kone, Inc.                                | Elevator Maintenance to 8/31/15                   | 360.45           |
| 20 LAGERS                                    | May, 2015   | 2,797.20         |
| 21 Lou Fusz Chevrolet                        | 2015 Chevy Silverado                              | 30,264.00        |
| 22 Martin Trophy                             | Name Plate & Badge: Mayor Zucker                  | 20.00            |
| 23 Mercy Corporate Health                    | New Employee Screening: Voss & Jackson            | 100.00           |
| 24 Newstime                                  | Help Wanted Ad                                    | 52.25            |
| 25 Office Essentials                         | Office & Park Supplies                            | 492.54           |
| 26 Paper Leaf Printing + Design, Inc.        | Business Cards                                    | 250.00           |
| 27 Parks: Chik-Fil-A & Shop N Save           | 6/18 Senior Luncheon Supplies                     | 450.00           |
| 28 Parks: Flyers on Foot                     | Movie & Music Signs                               | 255.00           |
| 29 Parks: Kona Ice                           | Free Snow Cones 8/1/15                            | 300.00           |
| 30 Parks: Mad Science                        | Slime Booth 7/18/15                               | 190.00           |
| 31 Parks: Parties by Prilla                  | 2 Face Painters 6/20/15                           | 200.00           |
| 32 Parks: Rob Fox                            | Prairie Day Band                                  | 3,000.00         |
| 33 Parks: Shop N Save                        | Refreshments for Bands                            | 60.00            |
| 34 Parks: Target/Amazon                      | Prizes for 8/15/15                                | 75.00            |
| 35 Pass Security                             | System Monitoring to 9/30/15                      | 78.00            |
| 36 Payroll                                   | Payroll: 06-05-15                                 | 16,475.28        |
| 37 PNC                                       | Credit Card Charges                               | 111.85           |
| 38 Professional Irrigation Systems           | Irrigation System Repairs                         | 598.55           |
| 39 PWSD #2                                   | City Hall Service to 5/18/15                      | 86.46            |
| 40 PWSD #2                                   | City Hall Fountain Service to 5/18/15             | 507.55           |
| 41 PWSD #2                                   | Georgetown Service to 5/28/15                     | 13.10            |
| 42 Sam's Carpet Cleaning                     | City Hall Carpet Cleaning                         | 26.54            |
| 43 St. Charles County Health Department      | Mosquito Control: May, 2015                       | 35.53            |
| 44 The Newsmagazine Network                  | Newsletter  | 2,800.00         |
| 45 Tracker Designs                           | Monthly Website Search Engine, Domain & Quarterly | 177.50           |
| 46 Windstream                                | Phones  | 604.44           |
|  |   | <b>83,431.49</b> |

Approved by Board of Aldermen 06-17-15

\_\_\_\_\_  
Mayor Zucker

RECEIVED  
JUN 01 2015

City of Dardenne Prairie  
2032 Hanley Road  
Dardenne Prairie, MO 63368  
(636) 561-1718

PAID  
JUN 01 2015

BY DC/8343/300000

15-224

City of  
Dardenne Prairie

TEMPORARY USE PERMIT - FIREWORKS STANDS OR TENTS

Applications must be completed in full for each location in Dardenne Prairie and submitted to the City Clerk. (Incomplete applications will be returned.)

All permits shall expire on the eighth (8<sup>th</sup>) day following July 4<sup>th</sup> of every year.

This application must be submitted to the City Clerk along with a cashier's check for \$3,000.00, site plan, letter from property owner, certificate of insurance and emergency contact form.

5-29-2015  
Application Date

Location of Stand/Tent 7712 HWY N

Name of Business DAD'S FIREWORKS

Business Owner PAUL & PATRICIA LANCASTER

Address 1636 RAHMIER RD

City, State & Zip MOSCOW MILLS, MO. 63362-2816

Phone 636-366-4000 PAUL CEL 636-734-1038 Pat 636-734-1188

Name & Phone # of Senior Manager on Site PAM CREAMER CEL 636-290-2934

Property Owner Name TRICOLOR PARTNERS LLC

Property Owner Address 920 BELLERIVE MANOR DR.

City, State & Zip CREVE COEUR, MO. 63141

Property Owner Phone 314-434-6841

MO Sales Tax # (Attach a copy of MO Retail Sales License) 10764437

Patricia Lancaster  
Signature of Applicant

NOTE: By affixing signatures to this application form, the Applicant hereby verifies that they have reviewed the applicable zoning regulations; they are familiar with the specific requirements relative to this application; and they take full responsibility for this application. The above signature further indicates that the information provided on this form and on any additional data attached hereto is true, complete, and accurate.

**CITY OF DARDENNE PRAIRIE  
BUSINESS EMERGENCY CONTACT FORM**

The information contained on this form will be kept confidential and will be used when an emergency or unusual situation arises at the business indicated. Persons listed on the form should be those that have keys and a working knowledge of the alarms (if any), business layout and business operation. A copy of this form will be provided to the St. Charles County Sheriffs Department, which is the law enforcement authority for Dardenne Prairie. Please list people who can respond in a reasonable amount of time. **Please be aware that you will not receive a Business License without completing and attaching this form to your Business Application or Renewal Form.**

**Please print or type:**

Business Owner's Name PAUL + PATRICIA LANCASTER

Business Name DAD'S FIREWORKS

Business Address 1636 RAHMIER RD MOSCOW MILLS, MO. 63362  
2816

Plaza/Business Center Name(if applicable) \_\_\_\_\_

Alarm Company (if equipped) \_\_\_\_\_

Alarm Company Phone (     ) \_\_\_\_\_

**Contact Personnel in Order:**

Call First:

Name: PAUL LANCASTER

Phone: 636-366-4000 HOME  
(636) 734-1038 CEL

Then Try:

Name: PATRICIA LANCASTER

Phone: 636-366-4000 HOME  
(636) 734-1188 CEL

Next Try:

Name: PAM CREAMER

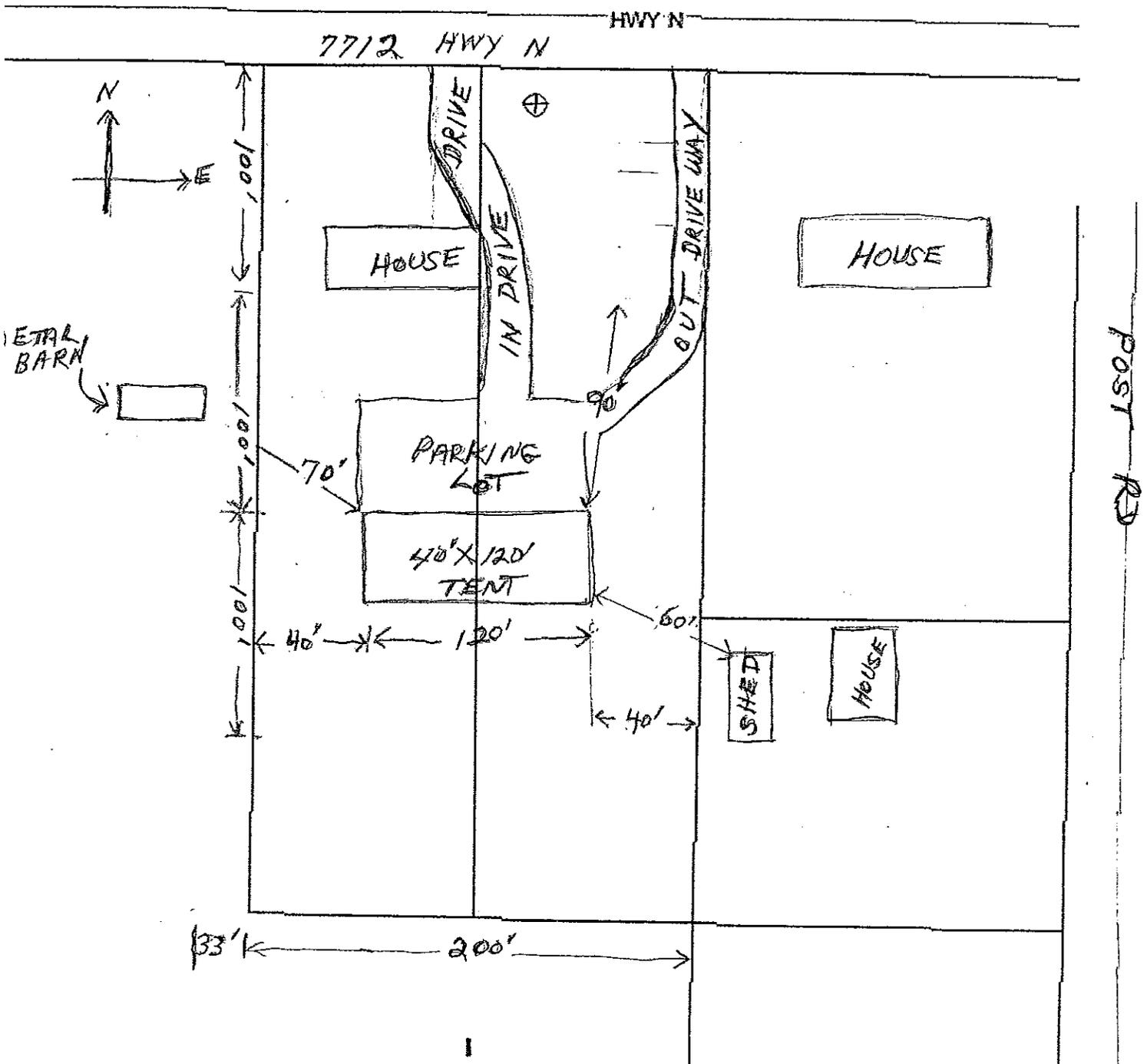
Phone: 636-356-4080 HOME  
(636)-734-9029 CEL

Any special notes or considerations (Dogs, Chemicals, Hazardous areas, etc.)

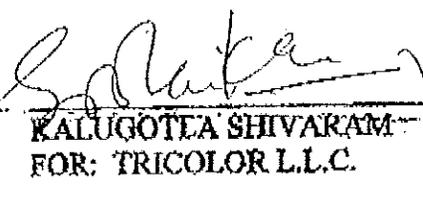
PRODUCT FOR SALE! FIREWORKS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# DAD'S FIREWORKS



DATE: MAY 27 / 2015  
TO: CITY OF DARDENNE PRAIRIE  
FROM: TRICOLOR L.L.C.  
920 BELLERIVE DR. CREVE COEUR, MO. 63241  
SUBJECT: SALE OF FIREWORKS 2015 SEASON.  
REMARKS: PLEASE BE ADVISED THAT PAUL LANCASTER, DBA  
DAD'S FIREWORKS INC. HAS PERMISSION TO SELL  
FIREWORKS ON PROPERTY DESCRIBED BELOW.  
LOCATION: 7706 THRU 7712 HWY N  
DARDENNE PRAIRIE, MO. 63368

  
KALUGOTEA SHIVARAM  
FOR: TRICOLOR L.L.C.

DATE: 5/27/15

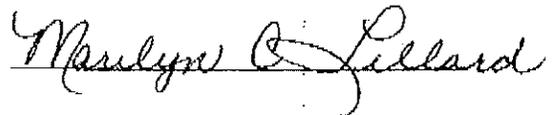
*Dr. Raikar for Shivaram*  
C SUDHIR R. RAIKAR MD

FAX TO: 636-366-3060

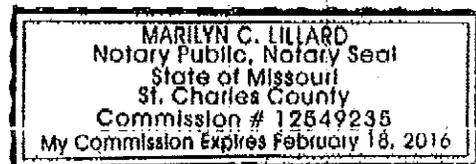
State of Missouri

County of St. Charles

On this 27<sup>th</sup> day of May in the year 2015, before me, the undersigned notary public, personally appeared Sudhir Raikar, known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained. In witness whereof, I hereunto set my hand and official seal.



My commission expires 2/18/2016





State of Missouri  
Missouri Temporary Sales License

LICENSEE:

DADS FIREWORKS INC  
7706-7712 HWY N  
DARDENNE PRAIRIE MO 63368  
DADS FIREWORKS INC

LICENSE ISSUED:

MAY 06, 2015

MISSOURI TAX IDENTIFICATION NUMBER: 10764437

THE ISSUANCE OF THIS LICENSE IS CONTINGENT UPON THE LICENSEE'S COMPLIANCE IN ALL RESPECTS WITH THE REQUIREMENTS OF CHAPTER 144 RSMO, AND THE RULES PROMULGATED THEREUNDER.

THIS LICENSE IS VALID ONLY FROM JUNE 20, 2015 TO  
JULY 10, 2015.

THIS LICENSE MUST BE PROMINENTLY DISPLAYED.

DIRECTOR OF REVENUE



THIS BUSINESS IS REGISTERED INSIDE THE CITY LIMITS OF  
DARDENNE PRAIRIE IN THE COUNTY OF ST CHARLES AND YOU ARE  
LIABLE TO COLLECT AND REMIT ALL APPLICABLE STATE AND LOCAL SALES  
TAXES.

THIS LICENSE IS NOT ASSIGNABLE OR TRANSFERABLE

(076023)

DOB-1931 (03-2012)

DARDENNE

# Liquor License Application

RECEIVED  
JUN 02 2015

*D*  
PRAIRIE

Complete all information on the following page. Any falsification or misrepresentation on this application could result in immediate revocation or suspension of your liquor license.

Questions, please call 636-561-1718

Dardenne Prairie

Name of Business: DARDENNE ATHLETIC ASSOCIATION

Location Address: 2080 Hanley Road

PAID  
JUN 02 2015

Mailing Address: P.O. Box 1054

BY: 25C/8344/ 25.00

OFALLON, MO 63366

Name of Applicant: WILLIAM R. COHEN

Applicant Email Address: president@dardennesports.com

Address: 35 BEDFORDSHIRE CT

OFALLON, MO 63368

Driver's License #: \_\_\_\_\_ State: MO

Date of Birth \_\_\_\_\_ Place of Birth \_\_\_\_\_

Business Phone: (636) 625 6256 Home Phone: \_\_\_\_\_

- 1. Has applicant ever had a liquor license previously?  
If YES give place: YES  NO
- 2. Has applicant ever had liquor license revoked?  
If YES give date and place: YES  NO
- 3. Has applicant ever been convicted of a violation of any law applicable to the manufacture or sale of intoxicating liquor or non-intoxicating beer?  
If YES give dates, locations, and charges: YES  NO
- 4. Has applicant ever been convicted of a Felony Offense?  
If YES give dates, locations and charges: YES  NO
- 5. Has applicant ever been convicted of a misdemeanor offence?  
If YES give dates, locations and charges: YES  NO

Type of liquor license applying for: MALT LIQUOR & LIGHT WINES BY DRINK

I/We hereby authorize Sheriff of St. Charles County or his designate to conduct a criminal history check and personal background check for release of any information, in Police and /or court records involving me, to the Mayor and Board of Aldermen to evaluate my application for a Liquor License.

William R. Cohen  
Signature

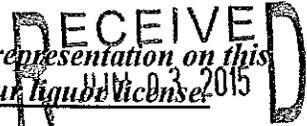
05/21/15  
Date

# Liquor License Application



Complete all information on the following page. Any falsification or misrepresentation on this application could result in immediate revocation or suspension of your liquor license.

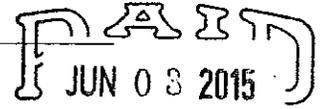
Questions, please call 636-561-1718



City of Dardenne Prairie

Name of Business: Town Square Pub N Grub

Location Address: 7843 Highway N  
Dardenne Prairie Mo 63364



Mailing Address: 7843 Highway N  
Dardenne Prairie Mo 63364

BY: DC / 8348 / 25000

Name of Applicant: JASON ARMBURST

Applicant Email Address: ~~238 GreenGate~~ townsquarepubngrub@yahoo.com

Address: 238 GreenGate  
O'Fallon Mo 63367

Driver's License #: [Redacted] State: Mo

Date of Birth: [Redacted] Place of Birth: [Redacted]

Business Phone: (636) 625-4500 Home Phone: [Redacted]

- 1. Has applicant ever had a liquor license previously? YES \_\_\_ NO X  
If YES give place: WOL TITE LAST 3yr Dardenne Prairie
- 2. Has applicant ever had liquor license revoked? YES \_\_\_ NO X  
If YES give date and place:
- 3. Has applicant ever been convicted of a violation of any law applicable to the manufacture or sale of intoxicating liquor or non-intoxicating beer? YES \_\_\_ NO X  
If YES give dates, locations, and charges:
- 4. Has applicant ever been convicted of a Felony Offense? YES \_\_\_ NO X  
If YES give dates, locations and charges:
- 5. Has applicant ever been convicted of a misdemeanor offence? YES \_\_\_ NO X  
If YES give dates, locations and charges:

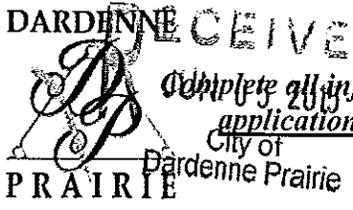
Type of liquor license applying for: Intoxicating Liquor All Sides Sunday Sides

I/We hereby authorize Sheriff of St. Charles County or his designate to conduct a criminal history check and personal background check for release of any information, in Police and/or court records involving me, to the Mayor and Board of Aldermen to evaluate my application for a Liquor License.

Signature: [Handwritten Signature]

Date: JUNE 3-2015

06/15/2011



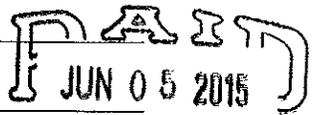
# Liquor License Application

Complete all information on the following page. Any falsification or misrepresentation on this application could result in immediate revocation or suspension of your liquor license.

Questions, please call 636-561-1718

Name of Business: Everything Wine and Cigars LLC  
Location Address: 1001 Rondale Ct

Mailing Address: 1001 Rondale Ct



BY: DC / 8347 / 250.00

Name of Applicant: Sheri Beeman  
Applicant Email Address: Sheri @ everything wine and cigars.com  
Address: 3135 Post Run Dr  
OFallon MO

Driver's License #: 054 State: MO

Date of Birth: \_\_\_\_\_ Place of Birth: \_\_\_\_\_

Business Phone: 636 294-5911 Home Phone: \_\_\_\_\_

- Has applicant ever had a liquor license previously? YES  NO   
If YES give place: here
- Has applicant ever had liquor license revoked? YES  NO   
If YES give date and place:
- Has applicant ever been convicted of a violation of any law applicable to the manufacture or sale of intoxicating liquor or non-intoxicating beer? YES  NO   
If YES give dates, locations, and charges:
- Has applicant ever been convicted of a Felony Offense? YES  NO   
If YES give dates, locations and charges:
- Has applicant ever been convicted of a misdemeanor offence? YES  NO   
If YES give dates, locations and charges:

Type of liquor license applying for: Retail Liquor by drink

I/We hereby authorize Sheriff of St. Charles County or his designate to conduct a criminal history check and personal background check for release of any information, in Police and/or court records involving me, to the Mayor and Board of Aldermen to evaluate my application for a Liquor License.

Signature: Sheri Beeman Date: 6-5-15

06/15/2011

RECEIVED  
JUN 10 2015

PAID  
JUN 09 2015

DARDENNE

Liquor License Application

BY DC / 8353 / 75.00



City of DARDENNE  
Complete and return the following page. Any falsification or misrepresentation on this application could result in immediate revocation or suspension of your liquor license.

Questions, please call 636-561-1718

PRAIRIE

Name of Business:

Tandoori King Restaurant

Location Address:

1617 Bryan Road  
O'Fallon, MD 63368

Mailing Address:

1617 Bryan Road  
O'Fallon, MD 63368

Name of Applicant:

Piara Bhatti

Applicant Email Address:

tandooriking@yahoo.com

Address:

506 Ashford Drive  
Saint Peters, MD 63376

Driver's License #:

[Redacted]

State:

MD

Date of Birth

[Redacted]

Place of Birth

[Redacted]

Business Phone:

(636) 379-9990

Home Phone:

[Redacted]

- Has applicant ever had a liquor license previously?  
If YES give place: YES  NO
- Has applicant ever had liquor license revoked?  
If YES give date and place: YES  NO
- Has applicant ever been convicted of a violation of any law applicable to the manufacture or sale of intoxicating liquor or non-intoxicating beer?  
If YES give dates, locations, and charges: YES  NO
- Has applicant ever been convicted of a Felony Offense?  
If YES give dates, locations and charges: YES  NO
- Has applicant ever been convicted of a misdemeanor offence?  
If YES give dates, locations and charges: YES  NO

Type of liquor license applying for:

Malt liquor - by drink

I/We hereby authorize Sheriff of St. Charles County or his designate to conduct a criminal history check and personal background check for release of any information, in Police and /or court records involving me, to the Mayor and Board of Aldermen to evaluate my application for a Liquor License.

Piara Bhatti  
Signature

5/30/15  
Date

06/15/2011

## TREASURER'S REPORT

As of May 31, 2015

|                                    |                     |
|------------------------------------|---------------------|
| Special Revenue Fund               | 97,698.54           |
| General Fund                       | 3,377,597.10        |
| Parks & Storm Water Fund           | 60,743.87           |
| Capital Improvement Sales Tax Fund | 243,936.80          |
| Certificate Payment Account        | 33.00               |
| Municipal Bond Account             | 7,310.00            |
| Escrow/Bond Account                | 144,774.58          |
| Petty Cash                         | 100.00              |
| Cash Drawer                        | 200.00              |
| <b>TOTAL</b>                       | <b>3,932,393.89</b> |
| <br>                               |                     |
| COP Series 2008 (Reserve)          | 248,208.81          |
| COP Series 2009                    | 1.16                |
| Bryan Road NID Bond Fund           | 127,307.02          |
| Bryan Road NID Bond Reserve Fund   | 121,215.27          |

Respectfully submitted,



Kim Clark  
City Clerk/Treasurer

***CITY OF DARDENNE PRAIRIE, MISSOURI***

***FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2014***

**CITY OF DARDENNE PRAIRIE, MISSOURI**

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## INDEPENDENT AUDITORS' REPORT



The Honorable Mayor and Members of the Board of Aldermen  
*CITY OF DARDENNE PRAIRIE, MISSOURI*

### Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the City of Dardenne Prairie, Missouri, as of and for the year ended December 31, 2014, 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

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 preparation 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.

### Auditors' 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.

TWO WESTBURY DRIVE  
ST. CHARLES, MO 63301  
(636) 946-2800  
FAX (636) 946-2975  
botzdeal@botzdeal.com

## 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 and each major fund of City of Dardenne Prairie, Missouri, as of December 31, 2014, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

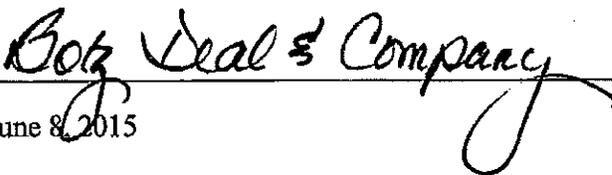
## Basis of Accounting

We draw attention to Note 1 of the financial statements, which 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 opinion is not modified with respect to this matter.

## Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Dardenne Prairie, Missouri's basic financial statements. The management's discussion and analysis, budgetary comparison and schedule of funding progress are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The management's discussion and analysis, budgetary comparison and schedule of funding progress are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

  
June 8, 2015

**CITY OF DARDENE PRAIRIE, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

As management of the City of Dardenne Prairie, Missouri, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here along with the City's financial statements, including the notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis the assets of the City exceeded its liabilities for the most recent fiscal year by \$25,394,789. The City has unrestricted net position of \$3,299,055.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$4,221,809.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,460,671.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to service as an introduction to the City's financial statements. The City's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business. Note the government-wide financial statements exclude fiduciary fund activities. For the most part, the effect of interfund activity has been removed from these statements. Individual funds are not displayed but the statements distinguish governmental activities, which normally are supported by taxes and City general revenues, from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year.

The City has elected to utilize a modified cash basis of accounting as explained in Note 1 of the notes to the financial statements.

## **Fund Financial Statements**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements do not report long-term assets or liabilities. These funds use fund balance as their measure of available spendable financial resources at the end of the period, such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statement, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road Fund, Parks and Recreation and Storm Water Control Fund, Capital Improvement Fund, Certificates of Participation Debt Service Fund and Neighborhood Improvement District Debt Service Fund all of which are considered to be major funds.

The City adopts an annual appropriated budget for all of its funds. Budgetary comparison statements have been provided for the General Fund and major special revenue funds to demonstrate legal compliance with the respective adopted budget.

## **Notes to the Financial Statements**

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

## **Supplementary Information**

In addition to the financial statements and accompanying notes, certain required supplementary information has been provided.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City presents its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

A condensed version of the statement of net position follows:

|   | 2014                 | 2013                 | Increase<br>(Decrease) |
|---|----------------------|----------------------|------------------------|
| <b>ASSETS</b>                           |                      |                      |                        |
| Cash and cash equivalents               | \$ 3,765,589         | \$ 3,157,189         | \$ 608,400             |
| Capital assets                          | 25,483,344           | 26,368,836           | (885,492)              |
| Restricted cash and cash equivalents    | 603,797              | 597,300              | 6,497                  |
| <b>Total Assets</b>                     | <b>29,852,730</b>    | <b>30,123,325</b>    | <b>(270,595)</b>       |
| <b>LIABILITIES</b>                      |                      |                      |                        |
| Court bond liability                    | 5,392                | 6,375                | (983)                  |
| Lease security deposits                 | 4,420                | 4,420                | -                      |
| Performance deposit                     | 137,765              | 141,003              | (3,238)                |
| Long-term obligations (current portion) | 265,000              | 260,000              | 5,000                  |
| Long-term obligation (noncurrent)       | 4,045,364            | 4,314,104            | (268,740)              |
| <b>Total Liabilities</b>                | <b>4,457,941</b>     | <b>4,725,902</b>     | <b>(267,961)</b>       |
| <b>NET POSITION</b>                     |                      |                      |                        |
| Net investment in capital assets        | 21,172,980           | 22,392,032           | (1,219,052)            |
| Restricted for:                         |                      |                      |                        |
| Debt services                           | 603,764              | 597,267              | 6,497                  |
| Policing and road improvements          | 264,644              | 186,742              | 77,902                 |
| Park/storm water control improvements   | 54,346               | 91,558               | (37,212)               |
| Unrestricted                            | 3,299,055            | 2,129,824            | 1,169,231              |
| <b>Total Net Position</b>               | <b>\$ 25,394,789</b> | <b>\$ 25,397,423</b> | <b>\$ (2,634)</b>      |

As noted earlier, net position may serve over time as a useful indicator of a city's financial position. As illustrated above, in the case of the City of Dardenne Prairie, assets exceeded liabilities by \$25,394,789 at the close of December 31, 2014.

By far the largest portion of the City of Dardenne Prairie's net position (83.4 percent) reflects its investment in capital assets (e.g., land, building, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City of Dardenne Prairie uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the City of Dardenne Prairie's net position (3.6 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$3,299,055 may be used to meet the government's ongoing obligations to citizens and creditors.

## Governmental Activities

As illustrated below, governmental activities decreased the City's net position by \$2,634.

|                                 | 2014                 | 2013                 | Increase<br>(Decrease) |
|---------------------------------|----------------------|----------------------|------------------------|
| <b>REVENUES</b>                 |                      |                      |                        |
| Program revenues:               |                      |                      |                        |
| Charges for services            | \$ 429,222           | \$ 463,564           | \$ (34,342)            |
| Operating and capital grants    | 300,743              | 5,061,996            | (4,761,253) (1)        |
| General revenues and transfers: |                      |                      |                        |
| Sales tax                       | 1,667,278            | 1,789,723            | (122,445)              |
| Property taxes                  | 290,442              | 310,182              | (19,740)               |
| Other tax                       | 433,421              | 416,424              | 16,997                 |
| NID Assessment Fees             | 126,666              | 126,666              | -                      |
| Franchise fees                  | 108,267              | 98,246               | 10,021                 |
| Investment income               | 7,319                | 6,312                | 1,007                  |
| Miscellaneous                   | 103,523              | 95,821               | 7,702                  |
| Total Revenues                  | <u>3,466,881</u>     | <u>8,368,934</u>     | <u>(4,902,053)</u>     |
| <b>EXPENSES</b>                 |                      |                      |                        |
| General government              | 1,879,785            | 1,706,481            | 173,304                |
| Road                            | 260,571              | 1,434,828            | (1,174,257) (1)        |
| Park                            | 126,792              | 135,007              | (8,215)                |
| Storm water projects            | 43,367               | 131,045              | (87,678)               |
| Public safety                   | 305,082              | 319,745              | (14,663)               |
| Interest on long-term debt      | 171,509              | 176,874              | (5,365)                |
| Unallocated depreciation        | 682,409              | 601,964              | 80,445                 |
| Total Expenses                  | <u>3,469,515</u>     | <u>4,505,944</u>     | <u>(1,036,429)</u>     |
| <b>CHANGE IN NET POSITION</b>   | (2,634)              | 3,862,990            | (3,865,624)            |
| Prior period adjustment         | -                    | 222,544              | (222,544)              |
| Change in accounting principle  | -                    | (109,288)            | 109,288                |
| <b>NET POSITION - BEGINNING</b> | <u>25,397,423</u>    | <u>21,421,177</u>    | <u>3,976,246</u>       |
| <b>NET POSITION - ENDING</b>    | <u>\$ 25,394,789</u> | <u>\$ 25,397,423</u> | <u>\$ (2,634)</u>      |

Significant fluctuations are attributed to:

- (1) Completion of Henning Road and the dedication of streets in Georgetown, Summit at BaratHaven, and Leighton hollow during 2013.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

### Governmental Funds

The focus of the City's governmental funds is to provide information on inflows, outflows, and balances of available expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance (deficit) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The following is an analysis of fund balance:

|                   | General<br>Fund | Road<br>Fund | Parks and<br>Recreation<br>And Storm<br>Water<br>Control | Capital<br>Improvement<br>Fund | Certificate of<br>Participation<br>Debt Service<br>Fund | NID<br>Debt<br>Service<br>Fund |
|-------------------|-----------------|--------------|--|--------------------------------|---|--------------------------------|
| December 31, 2014 | \$ 3,460,671    | \$ 264,644   | \$ 54,346  | \$ (161,616)                   | \$ 248,203  | \$ 355,561                     |
| December 31, 2013 | 3,117,876       | 186,742      | 91,558   | (390,752)                      | 248,189   | 349,078                        |

The General Fund is the chief operating fund of the City of Dardenne Prairie. A measure of the General Fund's liquidity, it may be useful to compare General Fund unassigned fund balance to General Fund total expenditures. General Fund unassigned fund balance represents 207 percent of General Fund total expenditures. The fund balance in the City's General Fund increased by \$342,795 from the prior year fund balance.

During 2011, the City's Capital Improvement Fund borrowed General Fund reserves to pay for park improvements. A loan payable to the General Fund of \$250,000 is included in the Capital Improvement Fund. Previous years expenditures in excess of revenues has resulted in a deficit in the capital improvement fund at December 31, 2013 and 2014.

### CAPITAL ASSETS

The City has a net investment of \$25,483,344 at December 31, 2014 in a broad range of capital assets, including land, building, improvements, and infrastructure. This amount includes a net decrease for the current fiscal year (including additions and deductions) of \$885,492. The City's capital assets, net of accumulated depreciation, consisted of:

|  | 2014                 | 2013                 | Increase<br>(Decrease) |
|--|----------------------|----------------------|------------------------|
| Land   | \$ 2,722,922         | \$ 2,722,922         | \$ -                   |
| Land improvements  | 2,088,872            | 2,088,872            | -                      |
| Building and improvements  | 3,302,198            | 3,302,198            | -                      |
| Equipment  | 514,289              | 502,909              | 11,380                 |
| Infrastructure   | 20,860,156           | 20,860,156           | -                      |
| Construction in progress   | -                    | 25,127               | (25,127)               |
| <b>TOTAL</b>   | <b>29,488,437</b>    | <b>29,502,184</b>    | <b>(13,747)</b>        |
| Less: Accumulated Depreciation                                   | (4,005,093)          | (3,133,348)          | (871,745)              |
| <b>Total Capital Assets, Net of<br/>Accumulated Depreciation</b> | <b>\$ 25,483,344</b> | <b>\$ 26,368,836</b> | <b>\$ (885,492)</b>    |

## **LONG-TERM DEBT**

### **Certificate of Participation Series 2008 (COPS 2008)**

During 2008, the City authorized the issuance of \$3,200,000 Certificates of Participation, Series 2008 to provide funds to (a) pay the costs of the construction of a portion of a new city hall, (b) traffic signalization, (c) fund a debt service reserve fund for the Series 2008 Certificates and (d) pay the costs of delivering the Series 2008 Certificates. Principal owed at December 31, 2014 totaled \$2,515,000.

### **Certificate of Participation Series 2009 (COPS 2009)**

During 2009, the City authorized the issuance of \$900,000 Certificates of Participation, Series 2009 collectively with the Series 2008 Certificates of Participation to provide funds to (a) acquire park land, construct and equip a park maintenance building and provide park improvements and landscaping at the City's city hall site, together with all related improvements and, (b) to pay the costs of issuing the Series 2009 Certificates. Principal owed at December 31, 2014 totaled \$705,000.

### **Neighborhood Improvement District Limited General Obligation Bond**

During 2005, the City authorized the issuance of \$1,605,000 Neighborhood Improvement District General Obligation Bonds for the purpose of (1) paying all or part of the costs of improvements within the district's boundaries, (2) paying the costs of issuing the bonds, and (3) establishing and funding the Bond Reserve.

During 2012, the City authorized the issuance of \$1,240,000 Neighborhood Improvement district Limited General Obligations Refunding Bonds for the purpose of providing funds to (a) refund the series 2005 Bonds, (b) fund a debt service reserve fund to secure the 2012 Bonds, and (c) pay the costs of issuance of the 2012 Bonds. Principal owed at December 31, 2014 totaled \$1,050,000.

## **2014 SIGNIFICANT BUDGET VARIATIONS**

|                     | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---------------------|---------------|---------------|-----------------|
| <u>General Fund</u> |               |               |                 |
| Capital outlay      | 467,204       | 95,381        | 371,823         |

Fluctuations are attributed to the fact that budgeted projects were behind schedule at year-end.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

For year ending December 31, 2015, the City projects revenue of \$2,245,373 and expenditures of \$2,346,867 giving the City an ending fund balance of \$3,139,928 in the General Fund at December 31, 2015. The City anticipates an ending fund balance of \$52,900 in the Parks and Recreation/Storm Water Control Fund, \$377,820 in the Road Special Revenue Fund and \$75,486 in the Capital Improvement Fund.

### **Request for Information**

This financial report is designed to provide a general overview of the City's finances for all those with and interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Kimberlie Clark, City Clerk/Treasurer  
City of Dardenne Prairie  
2032 Hanley Road  
Dardenne Prairie, MO 63368

**CITY OF DARDEENNE PRAIRIE, MISSOURI**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2014**

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS</b>                             |                            |
| Cash and cash equivalents                 | \$ 3,765,589               |
| Restricted cash and cash equivalents      | 603,797                    |
| Capital assets - net:                     |                            |
| Nondepreciable                            | 2,722,922                  |
| Depreciable                               | 22,760,422                 |
| <b>TOTAL ASSETS</b>                       | <b>29,852,730</b>          |
| <br><b>LIABILITIES</b>                    |                            |
| Court bond liability                      | 5,392                      |
| Lease security deposits                   | 4,420                      |
| Performance deposits                      | 137,765                    |
| Noncurrent liabilities:                   |                            |
| Due in one year                           | 265,000                    |
| Due in more than one year                 | 4,045,364                  |
| <b>TOTAL LIABILITIES</b>                  | <b>4,457,941</b>           |
| <br><b>NET POSITION</b>                   |                            |
| Net investment in capital assets          | 21,172,980                 |
| Restricted for:                           |                            |
| Debt service                              | 603,764                    |
| Policing and improvement of roads         | 264,644                    |
| Park and storm water control improvements | 54,346                     |
| Unrestricted                              | 3,299,055                  |
| <b>TOTAL NET POSITION</b>                 | <b>\$ 25,394,789</b>       |

The accompanying notes are an integral part of these financial statements.



**CITY OF DARDENNE PRAIRIE, MISSOURI**  
**BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2014**

|  | General Fund        | Road Fund         | Parks and Recreation and Storm Water Control Fund | Capital Improvement Fund | Certificates of Participation Debt Service Fund | Neighborhood Improvement District Debt Service Fund | Total               |
|--|---------------------|-------------------|---|--------------------------|---|---|---------------------|
| <b>ASSETS AND OTHER DEBITS</b>             |                     |                   |   |                          |   |   |                     |
| Cash and cash equivalents                  | \$ 3,358,248        | \$ 264,644        | \$ 54,346   | \$ 88,351                | \$ -  | \$ -  | \$ 3,765,589        |
| Restricted cash                            | -                   | -                 | -   | 33                       | 248,203   | 355,561   | 603,797             |
| Due from other funds                       | 250,000             | -                 | -   | -                        | -   | -   | 250,000             |
| <b>TOTAL ASSETS</b>                        | <u>\$ 3,608,248</u> | <u>\$ 264,644</u> | <u>\$ 54,346</u>                                  | <u>\$ 88,384</u>         | <u>\$ 248,203</u>                               | <u>\$ 355,561</u>                                   | <u>\$ 4,619,386</u> |
| <b>LIABILITIES</b>                         |                     |                   |   |                          |   |   |                     |
| Court bonds liability                      | \$ 5,392            | \$ -              | \$ -  | \$ -                     | \$ -  | \$ -  | \$ 5,392            |
| Lease security deposits                    | 4,420               | -                 | -   | -                        | -   | -   | 4,420               |
| Due to other funds                         | -                   | -                 | -   | 250,000                  | -   | -   | 250,000             |
| Performance deposits                       | 137,765             | -                 | -   | -                        | -   | -   | 137,765             |
| <b>TOTAL LIABILITIES</b>                   | <u>147,577</u>      | <u>-</u>          | <u>-</u>  | <u>250,000</u>           | <u>-</u>  | <u>-</u>  | <u>397,577</u>      |
| <b>FUND BALANCES</b>                       |                     |                   |   |                          |   |   |                     |
| Restricted for:                            |                     |                   |   |                          |   |   |                     |
| Policing and road improvement              | -                   | 264,644           | -   | -                        | -   | -   | 264,644             |
| Parks and recreation                       | -                   | -                 | -   | -                        | -   | -   | -                   |
| and storm water control                    | -                   | -                 | 54,346  | -                        | -   | -   | 54,346              |
| Debt service                               | -                   | -                 | -   | -                        | 248,203   | 355,561   | 603,764             |
| Municipal complex improvements             | -                   | -                 | -   | -                        | -   | -   | -                   |
| Unassigned                                 | 3,460,671           | -                 | -   | (161,616)                | -   | -   | 3,299,055           |
| <b>TOTAL FUND BALANCES</b>                 | <u>3,460,671</u>    | <u>264,644</u>    | <u>54,346</u>                                     | <u>(161,616)</u>         | <u>248,203</u>                                  | <u>355,561</u>                                      | <u>4,221,809</u>    |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <u>\$ 3,608,248</u> | <u>\$ 264,644</u> | <u>\$ 54,346</u>                                  | <u>\$ 88,384</u>         | <u>\$ 248,203</u>                               | <u>\$ 355,561</u>                                   | <u>\$ 4,619,386</u> |

Amounts reported for governmental activities in the statement of net position are different because:  
 Capital assets of \$29,488,437 net of accumulated depreciation of \$4,005,093 are not financial resources and, therefore, are not reported in the funds.  
 Bonds payable are not reported in the funds.  
 Net position of governmental activities

25,483,344  
 (4,310,364)  
\$ 25,394,789

The accompanying notes are an integral part of these financial statements.

**CITY OF DARDENNE PRAIRIE, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

|  | General Fund        | Road Fund         | Parks and Recreation and Storm Water Control Fund |                          | Capital Improvement Fund | Certificates of Participation Debt Service Fund | Neighborhood Improvement District Debt Service Fund |                     | Total |
|--|---------------------|-------------------|---|--------------------------|--------------------------|---|---|---------------------|-------|
|  |                     |                   | Storm Water Control Fund                          | Capital Improvement Fund |                          |   | Neighborhood Improvement District Debt Service Fund |                     |       |
| <b>REVENUES</b>                          |                     |                   |   |                          |                          |   |   |                     |       |
| Taxes                                    | \$ 1,486,376        | -                 | \$ 36,378   | \$ 543,233               | \$ -                     | \$ -  | \$ -  | \$ 2,065,987        |       |
| Intergovernmental                        | -                   | 734,164           | -   | -                        | -                        | -   | -   | 734,164             |       |
| Licenses and permits                     | 150,863             | -                 | -   | -                        | -                        | -   | -   | 150,863             |       |
| Court fines                              | 278,359             | -                 | -   | -                        | -                        | -   | -   | 278,359             |       |
| Investment income                        | 5,858               | 352               | 126   | 478                      | 14                       | 491   | -   | 7,319               |       |
| Lease revenue                            | 52,974              | -                 | -   | -                        | -                        | -   | -   | 52,974              |       |
| Other revenue                            | 43,639              | 6,895             | 15  | -                        | -                        | -   | 126,666   | 177,215             |       |
| <b>TOTAL REVENUES</b>                    | <b>2,018,069</b>    | <b>741,411</b>    | <b>36,519</b>                                     | <b>543,711</b>           | <b>14</b>                | <b>14</b>                                       | <b>127,157</b>                                      | <b>3,466,881</b>    |       |
| <b>EXPENDITURES</b>                      |                     |                   |   |                          |                          |   |   |                     |       |
| Current:                                 |                     |                   |   |                          |                          |   |   |                     |       |
| General government                       | 1,579,893           | -                 | -   | -                        | -                        | -   | -   | 1,579,893           |       |
| Public safety                            | -                   | 296,080           | -   | -                        | -                        | -   | -   | 296,080             |       |
| Park                                     | -                   | -                 | 30,175  | -                        | -                        | -   | -   | 30,175              |       |
| Storm water projects                     | -                   | -                 | 43,367  | -                        | -                        | -   | -   | 43,367              |       |
| Road maintenance                         | -                   | 260,571           | -   | -                        | -                        | -   | -   | 260,571             |       |
| Capital outlays                          | 95,381              | 106,858           | 189   | -                        | -                        | -   | -   | 202,428             |       |
| Debt service:                            |                     |                   |   |                          |                          |   |   |                     |       |
| Principal, interest, and fiscal charges  | -                   | -                 | -   | 314,575                  | -                        | -   | 120,674   | 435,249             |       |
| <b>TOTAL EXPENDITURES</b>                | <b>1,675,274</b>    | <b>663,509</b>    | <b>73,731</b>                                     | <b>314,575</b>           | <b>-</b>                 | <b>-</b>  | <b>120,674</b>                                      | <b>2,847,763</b>    |       |
| <b>CHANGE IN FUND BALANCE</b>            | <b>342,795</b>      | <b>77,902</b>     | <b>(37,212)</b>                                   | <b>229,136</b>           | <b>14</b>                | <b>14</b>                                       | <b>6,483</b>  | <b>619,118</b>      |       |
| <b>FUND BALANCES - BEGINNING OF YEAR</b> | <b>3,117,876</b>    | <b>186,742</b>    | <b>91,558</b>                                     | <b>(390,752)</b>         | <b>248,189</b>           | <b>248,189</b>                                  | <b>349,078</b>                                      | <b>3,602,691</b>    |       |
| <b>FUND BALANCES - END OF YEAR</b>       | <b>\$ 3,460,671</b> | <b>\$ 264,644</b> | <b>\$ 54,346</b>                                  | <b>\$ (161,616)</b>      | <b>\$ 248,203</b>        | <b>\$ 248,203</b>                               | <b>\$ 355,561</b>                                   | <b>\$ 4,221,809</b> |       |

The accompanying notes are an integral part of these financial statements.

**CITY OF DARDENNE PRAIRIE, 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**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

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

|  |            |
|--|------------|
| Change in fund balance   | \$ 619,118 |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p> |            |
| Expenditures for capital assets  | 11,380     |
| Write off construction in progress   | (25,127)   |
| Current year's depreciation  | (871,745)  |
| <p>The bond premium is reported on the fund financial statements when debt is issued but amortized in the statement of activities.</p>   |            |
|  | 3,740      |
| <p>Repayment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net position.</p>  |            |
|  | 260,000    |
| Change in net position   | \$ (2,634) |

The accompanying notes are integral part of these financial statements.

**CITY OF DARDEENNE PRAIRIE, MISSOURI**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2014

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Dardenne Prairie, Missouri, (the City) was incorporated as a fourth class city on June 21, 2001 and established a Mayor/Board of Aldermen form of government. The City's major operations include general administrative services and road and park development.

The City defines its financial reporting entity in accordance with Governmental Accounting Standards Board Statement 61, *The Financial Reporting Entity* (GASB 61) and Statement 39, *Determining Whether Certain Organizations are Component Units* (GASB 39). Based on the criteria identified in GASB 61 and GASB 39 there are no significant component units required to be included as part of the reporting entity.

**A. GOVERNMENT-WIDE AND FINANCIAL STATEMENTS**

**Government-wide Financial Statements** - the government-wide financial statements include the statement of net position - modified cash basis and the statement of activities - modified cash basis. These statements report information on all of the nonfiduciary activities of the primary government. The material effect of interfund activity has been removed from these statements. Individual funds are not displayed but the statements distinguish governmental activities, which normally are supported by taxes and City general revenues, from business-type activities, which rely on a significant extent on fees and charges to external customers for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

**Fund Financial Statements** - Separate financials statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

B. **MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

In the government-wide statement of net position - modified cash basis and the statement of activities - modified cash basis, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the fund financial statements, the governmental funds utilize a "current financial resources" measurement focus as applied to the modified cash basis of accounting. Only current financial assets and liabilities are generally included on the balance sheet - modified cash basis. The operating statements present sources and uses of available spendable financial resources during a given period. Fund balances are used as measures of available spendable financial resources at the end of the period in each fund.

The City reports the following major governmental funds:

**General Fund** - is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Road Fund** - is used to account for certain tax and intergovernmental revenues legally restricted to expenditures for road improvements.

**Park and Recreation and Storm Water Control Fund** - is used to account for certain taxes restricted for parks and recreation and storm water control expenditures.

**Capital Improvement Fund** - is used to account for certain taxes restricted for funding of capital improvements.

**Certificates of Participation** - is used to account for certain revenues restricted for debt service payments.

**Neighborhood Improvement District Debt Service Fund** - is used to account for revenues and debt service payments related to Neighborhood Improvement District bonds.

C. **DEPOSITS AND INVESTMENTS**

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

The City is authorized to invest funds not immediately needed for the purposes to which the funds are applicable, in obligations of the United States Treasury, United States Government Agencies, and Repurchase Agreements, Certificates of Deposit, Banker's Acceptance and Commercial Paper. Investments are carried at cost or fair value.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

**D. INVENTORY**

Inventories are valued at cost using first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Inventories are equally offset by a fund balance amount which indicates that they do not constitute "available spendable resources" even though they are a component of current assets.

**E. CAPITAL ASSET, DEPRECIATION AND AMORTIZATION**

Capital assets, which include property plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The City elected not to report general infrastructure assets retroactively. Therefore, no general infrastructure assets purchased or constructed prior to January 1, 2004 are included in the statement of net position.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

| Major Group                         | Life          |
|-------------------------------------|---------------|
| Land improvements                   | 15 - 40 Years |
| Buildings and building improvements | 10 - 40 Years |
| Infrastructure                      | 30 - 40 Years |
| Vehicles and Equipment              | 3 - 20 Years  |

**F. LONG-TERM LIABILITIES**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position - modified cash basis. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium or discount. Debt issuance costs are expensed in the period the debt is issued.

In the fund financial statements, governmental funds, recognize bond premiums and discounts as well as bond issuance costs, during the current period, the face amount of debt issued is reported as other financial sources. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

G. **PROPERTY TAXES**

Property tax revenues are recorded when received. The City's property taxes are levied each September based on the assessed value at January 1 for all real and personal property located in the City. The City's property tax rate for 2014 was \$.1159 per \$100 of assessed valuation. Taxes are due and payable on November 1 and delinquent after December 31.

All property tax assessment, billing, and collection function are handled by the St. Charles County Collector.

H. **FUND BALANCE**

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 spendable portion of the fund balance comprises the remaining four classifications:

**Nonspendable fund balance** - This 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.

**Restricted** - 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** - 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 commitment by taking the same type of action imposing the commitment.

**Assigned** - This classification reflects the amounts constrained by the City's "intent" to be used for specific purposes, but are neither restricted nor committed. The City's Board of Aldermen has 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** - Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

The City would typically use restricted fund balances first, followed by committed resources and assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

1. **USE OF ESTIMATES**

The preparation of financial statements in conformity with modified cash basis of accounting requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. **BUDGET POLICY AND PRACTICE**

The Board of Aldermen adopts an annual budget for all funds in accordance with the modified cash basis of accounting. All budget appropriations lapse at year-end.

3. **DEPOSITS AND INVESTMENTS**

**Deposits - Custodial Credit Risk** for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's bank deposits are required by state law to be secured by the deposit for certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation.

At December 31, 2014, all deposits were fully insured or collateralized.

**Investments -** State statutes authorize Missouri local governments to invest in obligations of the U.S. Treasury, U.S. agencies and various state and local governments.

Investment Credit Risk

The City does not have formal policies in place to minimize credit risk, the risk of loss due to the failure of the security issuer. GASB 40 requires governments to disclose the credit risk associated with the following investments:

- Debt securities (excluding U.S. government obligations and obligations guaranteed by the full faith and credit of the U.S. government)
- External investment pools
- Money market mutual funds
- Bond mutual funds
- Other pooled investments of fixed-income securities

The disclosure should include the credit quality rating, as established by nationally recognized statistical rating organizations (NRSROs). The City's investments subject to credit risk disclosures as of December 31, 2014 include:

| <u>Investment</u>        | <u>Amount</u> | <u>S &amp; P<br/>Rating</u> |
|--------------------------|---------------|-----------------------------|
| Money Market Mutual Fund | \$ 248,202    | AAAm                        |

#### 4. RESTRICTED ASSETS

Restricted assets are reported in various funds for cash deposited legally restricted for specific uses such as road improvements, park expenditures, storm water projects, construction projects and debt service. See Note 1 describing the priority for use of restricted and unrestricted assets.

#### 5. CAPITAL ASSETS

|  | BALANCE<br>BEGINNING<br>OF YEAR | TRANSFERS<br>AND<br>ADDITIONS | TRANSFERS<br>AND<br>DELETIONS | BALANCE<br>END<br>OF YEAR |
|--|---------------------------------|-------------------------------|-------------------------------|---------------------------|
| Governmental activities:                     |                                 |                               |                               |                           |
| Capital assets, not being depreciated        |                                 |                               |                               |                           |
| Land   | \$ 2,722,922                    | \$ -                          | \$ -                          | \$ 2,722,922              |
| Construction in progress                     | 25,127                          | -                             | (25,127)                      | -                         |
| Total capital assets, not depreciated        | <u>2,748,049</u>                | <u>-</u>                      | <u>(25,127)</u>               | <u>2,722,922</u>          |
| Capital assets, being depreciated:           |                                 |                               |                               |                           |
| Land improvements                            | 2,088,872                       | -                             | -                             | 2,088,872                 |
| Building and improvements                    | 3,302,198                       | -                             | -                             | 3,302,198                 |
| Equipment                                    | 502,909                         | 11,380                        | -                             | 514,289                   |
| Infrastructure                               | 20,860,156                      | -                             | -                             | 20,860,156                |
| Total capital assets, being depreciated      | <u>26,754,135</u>               | <u>11,380</u>                 | <u>-</u>                      | <u>26,765,515</u>         |
| Less accumulated depreciation for:           |                                 |                               |                               |                           |
| Land improvements                            | (130,439)                       | (54,856)                      | -                             | (185,295)                 |
| Building                                     | (352,543)                       | (85,581)                      | -                             | (438,124)                 |
| Equipment                                    | (206,719)                       | (48,900)                      | -                             | (255,619)                 |
| Infrastructure                               | (2,443,647)                     | (682,408)                     | -                             | (3,126,055)               |
| Total accumulated depreciation               | <u>(3,133,348)</u>              | <u>(871,745)</u>              | <u>-</u>                      | <u>(4,055,093)</u>        |
| Total capital assets, being depreciated, net | <u>23,620,787</u>               | <u>(860,365)</u>              | <u>-</u>                      | <u>22,760,422</u>         |
| Total capital assets, net                    | <u>\$ 26,368,836</u>            | <u>\$ (860,365)</u>           | <u>\$ (25,127)</u>            | <u>\$ 25,483,344</u>      |

5. **CAPITAL ASSETS** - continued

Depreciation expense was charged to functions/programs of the City as follows:

|  |                   |
|--|-------------------|
| Government activities:                             |                   |
| General government                                 | \$ 83,717         |
| Park   | 96,617            |
| Police/Court                                       | 9,002             |
| Unallocated  | <u>682,409</u>    |
| Total depreciation expense governmental activities | <u>\$ 871,745</u> |

6. **LONG-TERM DEBT**

The following is a summary of changes in long-term debt for the year ending December 31, 2014.

|   | <u>BALANCE,<br/>BEGINNING<br/>OF YEAR</u> | <u>ADDITIONS</u> | <u>REDUCTIONS</u> | <u>BALANCE,<br/>END<br/>OF YEAR</u> | <u>DUE WITHIN<br/>ONE<br/>YEAR</u> |
|---|---|------------------|-------------------|-------------------------------------|------------------------------------|
| Governmental activities:                |   |                  |                   |                                     |                                    |
| Certificates of Participation-2009      | \$ 740,000                                | \$ -             | \$ 35,000         | \$ 705,000                          | \$ 35,000                          |
| Certificates of Participation-2008      | 2,645,000                                 | -                | 130,000           | 2,515,000                           | 135,000                            |
| Neighborhood Improvement District Bonds | 1,145,000                                 | -                | 95,000            | 1,050,000                           | 95,000                             |
| Issuance Premium                        | <u>44,104</u>                             | -                | <u>3,740</u>      | <u>40,364</u>                       | -                                  |
| Subtotal governmental activities        | <u>\$ 4,574,104</u>                       | <u>\$ -</u>      | <u>\$ 263,740</u> | <u>\$ 4,310,364</u>                 | <u>\$ 265,000</u>                  |

**Certificate of Participation, Series 2009 (COPS 2009)**

During 2009, the City authorized the issuance of \$900,000 Certificates of Participation, Series 2009 collectively with the Series 2008 Certificates of Participation to provide funds to (1) acquire park land, construct and equip a park maintenance building and provide park improvements and landscaping at the City's city hall site, together with all related improvements and (2) to pay the costs of issuing the Series 2009 certificates.

**Certificate of Participation, Series 2008 (COPS 2008)**

During 2008, the city authorized the issuance of \$3,200,000 Certificates of Participation, Series 2008 to provide funds to (a) pay the costs of the construction of a portion of a new city hall, (b) traffic signalization, (c) fund a debt services reserves fund for the Series 2008 Certificates and (d) pay the costs of delivering the Series 2009 certificates.

6. **LONG-TERM DEBT** - continued

**Neighborhood Improvement District (NID) Limited General Obligation Bonds**

During 2005, the City authorized the issuance of \$1,605,000 Neighborhood Improvement District General Obligation Bonds for the purpose of (1) paying all part of the costs of improvements within the district's boundaries, (2) paying the costs of issuing the 2005 Bonds, and (3) establishing and funding the 2005 Bond Reserve.

During 2012, the City authorized the issuance of \$1,240,000 Neighborhood Improvement District Limited General Obligations Refunding Bonds for the purpose of providing funds to (a) refund the Series 2005 Bonds, (b) fund a debt service reserve fund to secure the 2012 bonds, and (c) pay the cost of issuance of the 2012 Bonds. The net proceeds (after payment of underwriting fees and other issuance costs) were used to purchase securities for deposit in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old debt. As a result the old debt is considered to be defeased and the liability for this debt issue has been removed from the City's financial statements. As of December 31, 2014, the remaining amount of the old debt which is in an irrevocable trust which is considered defeased. The city decreased its aggregated debt service payments by \$282,099 over 12 years which resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$228,826.

The annual principal and interest requirements to maturity of long-term debt as of December 31, 2014 are as follows:

| YEAR        | COP 2009   |            | COP 2008     |            | NID          |            |
|-------------|------------|------------|--------------|------------|--------------|------------|
|             | PRINCIPAL  | INTEREST   | PRINCIPAL    | INTEREST   | PRINCIPAL    | INTEREST   |
| 2015        | \$ 35,000  | \$ 31,372  | \$ 135,000   | \$ 110,912 | \$ 95,000    | \$ 23,062  |
| 2016        | 40,000     | 29,816     | 140,000      | 104,958    | 100,000      | 20,381     |
| 2017        | 40,000     | 28,036     | 145,000      | 98,784     | 100,000      | 17,856     |
| 2018        | 40,000     | 26,256     | 150,000      | 92,390     | 105,000      | 15,497     |
| 2019        | 45,000     | 24,476     | 160,000      | 85,774     | 105,000      | 13,083     |
| 2020 - 2024 | 255,000    | 90,780     | 905,000      | 317,078    | 545,000      | 28,862     |
| 2025 - 2028 | 250,000    | 28,256     | 880,000      | 99,226     | -            | -          |
| TOTAL       | \$ 705,000 | \$ 258,992 | \$ 2,515,000 | \$ 909,122 | \$ 1,050,000 | \$ 118,741 |

NID Debt Service Fund is used to pay the NID bond obligation and the capital improvement sales tax deposited in the Capital Improvement Fund is the source used to pay the Certificates of Participation obligations.

7. **PENSION PLAN**

**Plan Description**

The City of Dardenne Prairie participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

7. **PENSION PLAN** - continued

**Plan Description** - continued

LAGERS was created and is governed by statute, section RSMo. 70.600-70.755. As such, it is the system's 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 it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334.

**Funding Status**

The City of Dardenne Prairie's full-time employees do not contribute to the pension plan. The June 30<sup>th</sup> statutorily required contribution rate is 11.0% (General) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

**Annual Pension Cost (APC) and Net Pension Obligation (NPO)**

The subdivision's annual pension cost and net pension obligation for the current year were as follows:

|  |    |                 |
|--|----|-----------------|
| Annual required contribution               | \$ | 42,738          |
| Interest on net pension obligation         |    | -               |
| Adjustment to annual required contribution |    | -               |
| Annual pension cost                        |    | <u>42,738</u>   |
| Actual contributions                       |    | <u>(42,738)</u> |
| Increase (decrease) in NPO                 |    | -               |
| NPO beginning of year                      |    | -               |
| NPO end of year                            | \$ | <u>-</u>        |

The annual required contribution (ARC) was determined as part of the February 29, 2012 and/or February 28, 2013 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2014 included (a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually, (b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6% per year, depending on age and division, attributable to seniority/merit, and (d) pre-retirement mortality based on the 75% of the RP-2000 Combined Healthy table set back 0 years for men and 0 years for women and (e) postretirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for men and 0 years for women. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period as of February 29, 2012 was 25 years for the General division. The amortization period as of February 28, 2013 was 27 years for the General division.

**7. PENSION PLAN - continued**

**Annual Pension Cost (APC) and Net Pension Obligation (NPO) - continued**

Three-year trend information follows:

| Year Ending<br>June 30, | Annual<br>Pension Cost<br>(APC) | Percentage<br>Of APC<br>Contributed | Net<br>Pension<br>Obligation |
|-------------------------|---------------------------------|-------------------------------------|------------------------------|
| 2012                    | \$ 29,332                       | 100.0 %                             | \$ -                         |
| 2013                    | 34,109                          | 100.0                               | -                            |
| 2014                    | 42,378                          | 100.0                               | -                            |

**8. PARK FACILITIES LEASE**

The City leases certain park facilities pursuant to an operating agreement effective May 23, 2007. Annual rent equals \$1 per year for an initial twenty-five year lease term. The lease term may be extended by the City for an additional four twenty-five year terms.

**9. OPERATING LEASES AS LESSOR**

Approximately 5,000 square feet of space on the second floor of the City Hall building is available for lease. This includes approximately 3,000 square feet of actual office space and approximately 2,000 square feet of shared common area. The following is a schedule of future minimum lease payments receivable for the next fiscal years pursuant to executed leases in place at December 31, 2014:

|      |    |        |
|------|----|--------|
| 2015 | \$ | 38,632 |
| 2016 |    | 28,672 |
| 2017 |    | 9,292  |
| 2018 |    | 2,323  |

**10. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance for all risks of loss.

There were no significant reductions in insurance coverage during 2014 and settlement amounts have not exceeded insurance coverage for the current or three prior years.

**11. JOINT VENTURE**

Pursuant to a March 1, 2005 Transportation Development Agreement between the City and OPUS Northwest LLC (developer), a commercial real estate development known as Dardenne Town Square, significant State of Missouri roadway and infrastructure improvements and significant City roadway improvements were constructed. A transportation development district (TDD) was created to provide funding for the roadway and infrastructure improvements.

**11. JOINT VENTURE - continued**

The City agreed to contribute 50% of the city sales tax received from business and other activities on the property within the TDD. This amount equaled ½ of 1% of all retail sales within the TDD through May 31, 2008.

During 2008, the City received \$3,000,000 from the State of Missouri as additional funding for the TDD City roadway improvements. As a result, effective April 1, 2008, in lieu of remitting the \$3,000,000 to the TDD, the City elected to increase its monthly contribution to the TDD to 59.5% of the city sales tax generated within the TDD. Amounts remitted to the TDD during 2014 totaled \$362,482.

**12. INTERFUND BALANCES**

**Park Improvements Advance**

During 2011, in order to complete the park improvements, the City used \$925,577 of General Fund reserves in anticipation of using future capital improvement sales tax to repay the General Fund over five years beginning in 2012.

During 2014, \$275,577 was paid back to the General Fund. \$250,000 is reported as due from the Capital Improvement Fund to the General Fund at December 31, 2014.

**13. CONTINGENCIES**

The City is a defendant in several legal proceedings covering various matters. The City and legal counsel are actively contesting the claims. Due to the uncertainty of litigation, the City is unable to determine the outcome of these matters.

**14. FINES AND COURT FEES**

The City collected \$278,359 of fines and court costs which represent 14% of general operating revenues for the year ended December 31, 2014.

**15. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 8, 2015, which is the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF DARDENNE PRAIRIE, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

|   | BUDGET              |                     | ACTUAL             | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE<br>(NEGATIVE) |
|---|---------------------|---------------------|--------------------|---|
|   | ORIGINAL            | FINAL               |                    |   |
| <b>REVENUES</b>   |                     |                     |                    |   |
| Taxes   | \$ 1,408,000        | \$ 1,415,000        | \$1,486,376        | \$ 71,376   |
| Licenses and permits                                    | 128,360             | 138,160             | 150,863            | 12,703  |
| Court fines   | 290,000             | 290,000             | 278,359            | (11,641)  |
| Investment income                                       | 4,000               | 4,000               | 5,858              | 1,858   |
| Lease revenue   | 56,932              | 56,932              | 52,974             | (3,958)   |
| Other revenue   | 43,350              | 35,650              | 43,639             | 7,989   |
| <b>TOTAL OPERATING REVENUE</b>                          | <u>1,930,642</u>    | <u>1,939,742</u>    | <u>2,018,069</u>   | <u>78,327</u>   |
| <b>EXPENDITURES</b>                                     |                     |                     |                    |   |
| Current:  |                     |                     |                    |   |
| General government                                      | 2,091,207           | 1,628,207           | 1,579,893          | 48,314  |
| Capital outlays   | 132,030             | 467,204             | 95,381             | 371,823   |
| <b>TOTAL EXPENDITURES</b>                               | <u>2,223,237</u>    | <u>2,095,411</u>    | <u>1,675,274</u>   | <u>420,137</u>  |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | (292,595)           | (155,669)           | 342,795            | 498,464   |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                     |                    |   |
| Interfund transfer                                      | 200,000             | 275,577             | -                  | (275,577)   |
| <b>CHANGE IN FUND BALANCE</b>                           | (92,595)            | 119,908             | 342,795            | <u>\$ 222,887</u>                                       |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>                 | <u>3,117,876</u>    | <u>3,117,876</u>    | <u>3,117,876</u>   |   |
| <b>FUND BALANCE - END OF YEAR</b>                       | <u>\$ 3,025,281</u> | <u>\$ 3,237,784</u> | <u>\$3,460,671</u> |   |

**CITY OF DARDENNE PRAIRIE, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**ROAD FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

|   | BUDGET             |                   | ACTUAL            | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE<br>(NEGATIVE) |
|---|--------------------|-------------------|-------------------|---|
|   | ORIGINAL           | FINAL             |                   |   |
| <b>REVENUES</b>                         |                    |                   |                   |   |
| Intergovernmental                       | \$ 664,000         | \$ 715,172        | \$ 734,164        | \$ 18,992   |
| Investment income                       | 500                | 250               | 352               | 102   |
| Other income                            | -                  | -                 | 6,895             | 6,895   |
| <b>TOTAL REVENUES</b>                   | <u>664,500</u>     | <u>715,422</u>    | <u>741,411</u>    | <u>25,989</u>   |
| <b>EXPENDITURES</b>                     |                    |                   |                   |   |
| Current expenditures:                   |                    |                   |                   |   |
| Public safety                           | 296,080            | 296,080           | 296,080           | -   |
| Road maintenance                        | 256,000            | 261,000           | 260,571           | 429   |
| Capital outlay                          | 380,000            | 106,777           | 106,858           | (81)  |
| <b>TOTAL EXPENDITURES</b>               | <u>932,080</u>     | <u>663,857</u>    | <u>663,509</u>    | <u>348</u>  |
| <b>CHANGE IN FUND BALANCE</b>           | (267,580)          | 51,565            | 77,902            | <u>\$ 26,337</u>  |
| <b>FUND BALANCE - BEGINNING OF YEAR</b> | <u>186,742</u>     | <u>186,742</u>    | <u>186,742</u>    |   |
| <b>FUND BALANCE - END OF YEAR</b>       | <u>\$ (80,838)</u> | <u>\$ 238,307</u> | <u>\$ 264,644</u> |   |

**CITY OF DARDENNE MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PARKS AND RECREATION AND STORM WATER CONTROL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

|   | BUDGET              |                  | ACTUAL           | VARIANCE WITH<br>FINAL BUDGET<br>POSITIVE<br>(NEGATIVE) |
|---|---------------------|------------------|------------------|---|
|   | ORIGINAL            | FINAL            |                  |   |
| <b>REVENUES</b>                         |                     |                  |                  |   |
| Taxes                                   | \$ 36,000           | \$ 36,000        | \$ 36,378        | \$ 378  |
| Investment income                       | 250                 | 125              | 126              | 1   |
| Other revenue                           | -                   | -                | 15               | 15  |
| <b>TOTAL REVENUES</b>                   | <u>36,250</u>       | <u>36,125</u>    | <u>36,519</u>    | <u>394</u>  |
| <b>EXPENDITURES</b>                     |                     |                  |                  |   |
| Current expenditures:                   |                     |                  |                  |   |
| Park                                    | 71,200              | 71,200           | 30,175           | 41,025  |
| Storm water projects                    | 79,000              | 18,003           | 43,367           | (25,364)  |
| Capital outlay                          | 105,000             | -                | 189              | (189)   |
| <b>TOTAL EXPENDITURES</b>               | <u>255,200</u>      | <u>89,203</u>    | <u>73,731</u>    | <u>15,472</u>   |
| <b>CHANGE IN FUND BALANCE</b>           | (218,950)           | (53,078)         | (37,212)         | <u>\$ 15,866</u>  |
| <b>FUND BALANCE - BEGINNING OF YEAR</b> | <u>91,558</u>       | <u>91,558</u>    | <u>91,558</u>    |   |
| <b>FUND BALANCE - END OF YEAR</b>       | <u>\$ (127,392)</u> | <u>\$ 38,480</u> | <u>\$ 54,346</u> |   |

**CITY OF DARDENNE PRARIE, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF FUNDING PROGRESS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

| Actuarial<br>Valuation<br>Date | (a)<br>Actuarial<br>Value<br>of Assets | (b)<br>Entry Age<br>Actuarial<br>Accrued<br>Liability | (b-a)<br>Unfunded<br>Accrued<br>Liability<br>(UAL) | (a/b)<br>Funded<br>Ratio | (c)<br>Annual<br>Covered<br>Payroll | [(b-a)/c]<br>UAL as a<br>Percentage of<br>Covered<br>Payroll |
|--------------------------------|--|---|--|--------------------------|-------------------------------------|--|
| 2/29/2012                      | \$199,203                              | \$ 208,125  | \$ 8,922   | 96 %                     | \$ 181,564                          | 5 %  |
| 2/28/2013                      | 250,703                                | 265,499   | 14,796   | 94                       | 290,891                             | 5  |
| 2/28/2014                      | 337,957                                | 338,335   | 378  | 100                      | 390,697                             | 0  |

The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City, Missouri.



To the Honorable Mayor and Members of the Board of Alderman  
of City of Dardenne Prairie, Missouri

We have audited the financial statements of the governmental activities and each major fund modified cash basis of the City of Dardenne Prairie, Missouri for the year ended December 31, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **REQUIRED COMMUNICATIONS**

#### **Auditors' Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

As part of our audit, we considered the internal control of the City of Dardenne Prairie, Missouri. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City of Dardenne Prairie, Missouri compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

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(636) 946-2800  
FAX (636) 946-2975  
botzdeal@botzdeal.com

### Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Dardenne Prairie, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City's financial statements was:

- Management estimates useful lives of capital assets which affects depreciation expense and the net book value of capital assets.

We evaluated the key factors and assumptions used to develop the above estimate in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosures are an integral part of the financial statements and should be read in conjunction with them.

### Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements. Nor did we encounter any difficulties in dealing with management related to the performance of the audit.

### Corrected and Uncorrected Misstatements

Management corrected all misstatements identified during our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter. This representation letter constitutes written acknowledgements by management that it has the primary responsibility for the fair presentation of the financial statements in accordance with generally accepted accounting principles. The representation letter also includes the more significant oral representations made by officers and employees during the course of the audit and includes specific representations, is intended to reduce the possibility of misunderstandings between us and the City and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

### Alternative Treatments Discussed with Management

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

### **INTERNAL CONTROL DEFICIENCIES**

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the City as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the City's internal control to be material weaknesses:

**Financial Statement Preparation** - The City is responsible for establishing and maintaining internal controls in the financial reporting system and for the fair presentation of the financial position, results of and disclosures in the financial statements, in conformity with the modified cash basis of accounting. The City does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, the city has requested us to assist in identifying adjustments to the accounting records and to prepare a draft of the financial statements, including the related footnote disclosures. The outsourcing of these services is not unusual in organizations of your size and is a result of a cost benefit decision to rely on our accounting expertise rather than incurring this internal resource cost.

**Audit Adjustments** - During the audit, we proposed several audit adjustments. Under reporting requirements, if material audit adjustments are made by the audit team, it is considered a significant deficiency and a material weakness in financial reporting. The following adjustments were made as part of the audit process:

- Reclassify repayment of funds from the Capital Improvement Fund to the General Fund, as a repayment of borrowed funds rather than a transfer of funds. The City records the repayment as a transfer for budgeting purposes, however for financial statement purposes this should reduce the interfund receivable/payable. The amount of this reclassification was \$275,577.
- Reclassify payroll expense that was erroneously recorded as payroll taxes to salaries for proper classification in the General Fund. Due to a keypunch error salaries for the November 21<sup>st</sup> payroll were posted to payroll tax expense. The amount of the reclassification was \$15,021.
- Reclassify employee portion of health insurance to salary expense in the General Fund. Health insurance expense was recorded at the full amount paid to the insurance company for coverage, however a portion of the premium was paid by employees of the City. The amount paid by the employee should reduce health insurance expense, rather than salary expense. The amount of the reclassification was \$29,798.

#### Prior Year Deficiencies Not Resolved

**Brick** - As previously reported, unused concrete blocks for an abandoned park maintenance building project are being stored at a supplier's location. It has been determined that the bricks are no longer being held by the supplier. The City is in the process of trying to recover its payment to the supplier. The cost of bricks has been removed from construction in process in the government-wide statements.

#### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Alderman and management of the City of Dardenne Prairie, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

*Botz Deal & Company*  
June 8, 2015

**RBA FORM (OFFICE USE)**

MEETING DATE: **June 17, 2015**

Regular (X) Special Session ( )

ATTACHMENT: YES (X) NO ( )

Contract ( ) Ordinance ( ) Other (X)

**Request for Board Action  
By: Mayor ZUCKER**

- **Description: Proposed Appointment of Citizen Members of the Planning and Zoning Commission**

- 
- **Recommendation: Staff – Approve ( ) Disapprove ( )**

- 
- **Summary/Explanation: Section 400.010 of the City's Municipal Code provides that the Mayor may appoint between 5 and 15 citizens to serve on the P&Z Commission**

- **Currently there are 8 citizens on P&Z**

- **Two Applications for appointment to the BOA were received as of May 27, 2015; two applicants appeared at the June 3 Workshop to be examined by the BOA: James Mutz and Thomas Shea.**

- **Pursuant to the provisions of Section 400.010 of the Municipal Code, the Mayor Appoints James Mutz and Thomas Shea to be Citizen Members of the Planning and Zoning Commission and requests the approval of the appointments by passage of the attached Resolution.**

- **Budget Impact: (revenue generated, estimated cost, CIP item, etc.)**

NONE

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RBA requested by: Mayor Zucker

---

**RESOLUTION NO. 251**

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE APPOINTMENT OF JAMES MUTZ AND THOMAS SHEA TO THE PLANNING AND ZONING COMMISSION**

**WHEREAS**, Section 400.010 of the Dardenne Prairie Municipal Code provides that the Mayor, with approval of the Board of Aldermen may appoint not more than 15 nor less than 5 citizens to serve on the Planning and Zoning Commission;

**WHEREAS**, presently 8 citizens are appointed to the Planning and Zoning Commission;

**WHEREAS**, applications for appointment to the Planning and Zoning Commission were submitted by interested citizens;

**WHEREAS**, interested citizens appeared before the June 3, 2015 Workshop Meeting of the Board of Aldermen to be interviewed for the position of member of the Planning and Zoning Commission;

**WHEREAS**, pursuant to Section 400.010, the Mayor of the City of Dardenne Prairie desires to appoint James Mutz and Thomas Shea to be citizen members of the Planning and Zoning Commission with the approval of the Board of Aldermen;

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

**SECTION 1.** That Board of Aldermen of the City of Dardenne Prairie, Missouri, hereby gives its approval to the appointment of James Mutz and Thomas Shea to serve as citizen members of the Planning and Zoning Commission for a term of four years pursuant to Section 400.030 of the Municipal Code.

**SECTION 2.** That City Clerk shall administer the Oath of Office as member of the Planning and Zoning Commission of the City of Dardenne Prairie, MO to James Mutz and Thomas Shea at the earliest practicable time.

**SECTION 3.** That the Board of Aldermen expresses the City's gratitude to the citizens who stepped forward to offer their time and energy in service to the community as applicants for the Planning and Zoning Commission.

Approved this 17<sup>th</sup> day of June, 2015.

\_\_\_\_\_  
As Presiding Officer and as Mayor

Attest:

\_\_\_\_\_  
City Clerk

**RBA FORM (OFFICE USE)**

MEETING DATE: **June 17, 2015**

Regular  Work Session ( )

ATTACHMENT: YES  NO ( )

Contract ( ) Ordinance ( ) Other

**Request for Board Action  
By: Mayor ZUCKER**

- **Description: Findings of Fact regarding the proposed removal of a member of the Planning & Zoning Commission for cause.**
- 

- **Recommendation: Staff – Approve ( ) Disapprove ( )**
- 

- **Summary/Explanation: Section 400.030 of the Municipal Code states the BOA may, after notice and public hearing, remove a citizen member for cause stated in writing.**
  - **The Municipal Code does not further define “Cause;” therefore, the BOA has discretion to determine what facts constitute sufficient cause for removal of a citizen from the P&Z Commission.**
  - **Robert Courson was appointed to be a citizen member of the P&Z in 2013. It is Alleged that he has not attended a meeting of P&Z since January 2014.**
  - **Though appointed when he was a resident of Bainbridge at 443 Parkshire Place Drive, he no longer resides at that listed address. Records indicate he lives 2842 Texas Ave. Unit B, St. Louis, MO 63118.**
  - **According to Case Net, he is pending trial in Circuit Court of St. Charles County for a Class C Felony, stealing more than \$500 but less than \$25,000, in violation of RSMo 570.030. (Case # 1411-CR01632-01)**
  - **A hearing is to be conducted at the Regular Meeting of the BOA on June 17, 2015 to determine if sufficient cause exists to remove Robert Courson from P&Z. Notice of the hearing and the allegations was provided to Mr. Courson by certified mail send to his last known address. The return receipt for the notice was signed and delivered to the City Clerk.**
  - **Upon completion of the hearing, if the Board determines the facts as alleged are proven and determines that the facts as proven constitute cause for removal I request the Board adopt the attached resolution.**
- 

- **Budget Impact:** (revenue generated, estimated cost, CIP item, etc.)

NONE

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RBA requested by: Mayor Zucker

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**RESOLUTION NO. 252**

**A RESOLUTION OF THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, REGARDING THE PROPOSED REMOVAL OF ROBERT COURSON FROM THE PLANNING & ZONING COMMISSION.**

**WHEREAS**, the Dardenne Prairie Municipal Code provides for the creation of a Planning and Zoning Commission and for the appointment and removal of citizen members thereof;

**WHEREAS**, pursuant to section 400.030 of the Municipal Code, the Board of Aldermen may remove any citizen member for cause stated in writing after a public hearing;

**WHEREAS**, notice of the public hearing and proposed removal for cause was mailed to citizen member Robert Courson at his last known address and the receipt of the notice was acknowledged by signature and return receipt;

**WHEREAS**, a public hearing was conducted on June 17, 2015 at the Regular Meeting of the Board of Aldermen of the City of Dardenne Prairie, Missouri pursuant to notice;

**WHEREAS**, the Board of Aldermen have received and considered evidence and argument during the public hearing conducted on June 17, 2015;

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

**SECTION 1.** That Board of Aldermen of the City of Dardenne Prairie, Missouri, finds the following facts: (1) Robert Courson has not attended a meeting of the Planning and Zoning Commission since January 2014; (2) Robert Courson no longer resides within the City of Dardenne Prairie; (3) Robert Courson has not contributed to the work of the Planning and Zoning Commission since January 2014.

**SECTION 2.** That based on the findings of fact stated in Section 1 of this Resolution, sufficient cause exists to remove Robert Courson from the Planning and Zoning Commission, effective pursuant to Section 400.030 of the Municipal Code of the City of Dardenne Prairie, Missouri.

**SECTION 3.** That Robert Courson is hereby removed as a citizen member of the Planning and Zoning Commission of the City of Dardenne Prairie, Missouri, effective June 17, 2015.

**SECTION 4.** That the City Clerk shall mail a copy of this Resolution to Robert Courson and provide copies of the Resolution to the serving members of the Planning and Zoning Commission of the City of Dardenne Prairie, Missouri.

Approved this 17<sup>th</sup> day of June, 2015.

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As Presiding Officer and as Mayor

Attest:

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City Clerk

**BILL NO. 15-24**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF DARDENNE PRAIRIE,  
MISSOURI, AUTHORIZING THE MAYOR TO EXECUTE  
A VEHICLE BUYERS ORDER WITH LOU FUSZ  
CHEVROLET FOR THE PURCHASE OF A PARTICULAR  
TRUCK; AND OTHER MATTERS RELATING THERETO**

**WHEREAS**, Section 130.160.4 of the Municipal Code of the City of Dardenne Prairie, Missouri, provides that “Established purchasing procedures should not apply to purchases made by, through, or with the Division of Procurement of the State of Missouri or any other governmental agency or unit with whom the City is permitted to engage in cooperative purchasing;”

**WHEREAS**, the Board of Aldermen of the City of Dardenne Prairie, Missouri approved the City Budget for 2015 to include \$ 35,000.00 for the purchase of a truck for use by the Building Inspector/Code Enforcement Officer;

**WHEREAS**, the Board of Aldermen provided guidance to staff to use a cooperative purchase agreement established by the Missouri Department of Transportation (MODOT) to acquire a truck;

**WHEREAS**, LOU FUSZ Chevrolet, 5120 North Service Road, St. Peters, MO, was an authorized vendor under the MODOT cooperative purchase agreement;

**WHEREAS**, LOU FUSZ Chevrolet was requested to order for purchase one 2015 Chevrolet Silverado 1500 4WD double Cab LS pick-up truck (“the Truck”) for the City of Dardenne Prairie;

**WHEREAS**, the Board of Aldermen finds and determines that it is in the best interest of the residents of the City of Dardenne Prairie to purchase the Truck from LOU FUSZ Chevrolet for the sum of \$30,264.00 according to terms of the “Vehicle Buyers Order” document dated 04/27/15 and presented to the City of Dardenne Prairie for approval and signature;

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF DARDENNE PRAIRIE, MISSOURI, AS FOLLOWS:**

**SECTION 1. VEHICLE BUYERS ORDER**

A. That the form, terms, and provisions of the purchase order styled “Vehicle Buyers Order” dated 04/27/2015, marked as **Exhibit A**, attached hereto and incorporated by reference herein, by and between the City of Dardenne Prairie, Missouri, and LOU FUSZ Chevrolet, be and hereby are approved and the Mayor is hereby authorized and empowered to execute, acknowledge, deliver

and administer on behalf of the City said Vehicle Buyers Order in substantially the form attached hereto.

B. That the Mayor is hereby further authorized and directed on behalf of and in the name of the City to agree to do any and all other acts and things and to execute and deliver any and all other agreements, documents, instruments and certificates, all as may be necessary and appropriate to consummate the above mentioned Vehicle Buyers Order, and to perform all of the terms, provisions and conditions of the Vehicle Buyers Order. The execution by the Mayor of any agreement, document, instrument, check or certificate referred to in this Ordinance and the Vehicle Buyers Order shall be conclusive evidence of the approval thereof and of all of the terms, provisions and conditions contained therein. Any and all acts which the Mayor may do or perform in conformance with the powers conferred upon him by this Ordinance are hereby expressly authorized, approved, ratified and confirmed.

**SECTION 2. Savings Clause:** Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other Ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

**SECTION 3. Severability Clause:** If any term, condition, or provision of this Ordinance shall, to any extent, be held to be invalid or unenforceable, the remainder hereof shall be valid in all other respects and continue to be effective and each and every remaining provision hereof shall be valid and shall be enforced to the fullest extent permitted by law, it being the intent of the Board of Aldermen that it would have enacted this Ordinance without the invalid or unenforceable provisions. In the event of a subsequent change in applicable law so that the provision which had been held invalid is no longer invalid, said provision shall thereupon return to full force and effect without further action by the City and shall thereafter be binding.

**SECTION 4. Effective Date:** This Ordinance shall take effect and be in force from and after its passage by the Board of Aldermen and its approval by the Mayor of the City of Dardenne Prairie, Missouri.

Read two (2) times, passed, and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
As Presiding Officer and as Mayor

Attest:

\_\_\_\_\_  
City Clerk

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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Mayor

Attest:

---

City Clerk



"Exhibit A"

VEHICLE BUYERS ORDER

5120 North Service Road  
St. Peters, Missouri 63376  
(636) 397-2000

PURCHASER'S NAME(S) CITY OF ~~DARDEN~~ CITY OF DARDENNE PRAIRIE  
AS APPEARS ON DRIVER'S LICENSE PRINT

STOCK # C151463

DATE 04/27/15

NEW  USED  DEMO

|  |  |                              |   |                         |                                |                   |    |
|--|--|------------------------------|---|-------------------------|--------------------------------|-------------------|----|
| MAKE<br>CHEVROLET  | MODEL<br>SILVERADO 1500  | BODY STYLE<br>4WD DOUBLE CAB | COLOR<br>SUMMIT WHITE   | MILES<br>7              | MODEL YEAR<br>2015             |                   |    |
| V.I.N.<br>1GCVKPEHXFZ283731  |  |                              | TO BE DELIVERED ON OR ABOUT<br>MO. DAY YR. 04/25/15   |                         | DAY OF WEEK<br>TIME            |                   |    |
| <input checked="" type="checkbox"/> CASH <input type="checkbox"/> FINANCE  |  | N/A                          |   | PRICE OF VEHICLE        | \$ 30,265.00                   |                   |    |
| LENDER:  |  |                              |   |                         |                                |                   |    |
| <input type="checkbox"/> OUTSIDE LIEN TO:  |  |                              |   |                         |                                |                   |    |
| <input type="checkbox"/> LEASE   |  |                              |   |                         |                                |                   |    |
| # MONTHS   | LESS: AUTO AWARDS POINTS REDEMPTION  |                              |   |                         | ( N/A )                        |                   |    |
| MONTHLY PMT: \$  | <div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p style="font-size: 2em; margin: 0;">-0</p> <p style="font-size: 3em; margin: 0;">FAN #</p> <p style="font-size: 2em; margin: 0;">415420</p> </div> |                              |   |                         | TOTAL CASH SALE PRICE          | N/A               |    |
| SEC. DEP: \$   |  |                              |   |                         | ADMINISTRATIVE FEE*            | 199.00            |    |
| 1ST MO. PMT: \$  |  |                              |   |                         | TOTAL                          | \$ 30,264.00      |    |
| MILES PER YEAR:  | \$ N/A   |                              | Auto Awards Points Balance  | GROSS TRADE ALLOWANCE   | \$ N/A                         |                   |    |
| <b>CONTRACTUAL DISCLOSURE FOR USED VEHICLES ONLY</b>   |  |                              | <p><b>*AN ADMINISTRATIVE FEE IS NOT AN OFFICIAL FEE AND IS NOT REQUIRED BY LAW BUT MAY BE CHARGED BY A DEALER. THIS ADMINISTRATIVE FEE MAY RESULT IN A PROFIT TO DEALER. NO PORTION OF THIS ADMINISTRATIVE FEE IS FOR THE DRAFTING, PREPARATION, OR COMPLETION OF DOCUMENTS OR THE PROVIDING OF LEGAL ADVICE. THIS NOTICE IS REQUIRED BY LAW.</b></p> |                         | CASH PRICE OR TRADE DIFFERENCE | \$ 30,264.00      |    |
| The information you see on the (Federal Trade Commission) Window Form is part of this agreement. Information on the Window Form overrides any contrary provisions in the contract of sale. |  |                              |   |                         | PLUS: PAYOFF ON TRADE VEHICLE  | \$ N/A            |    |
| TRADE-IN LIEN PAY-OFF \$   | N/A  | GOOD UNTIL:                  |   |                         | N/A                            | LESS: MFG. REBATE | \$ |
| OWED TO:   | N/A  |                              |   |                         |                                | \$                |    |
| ADDRESS:   | N/A  |                              |   |                         |                                | \$                |    |
|  | N/A  |                              |   |                         |                                | \$                |    |
| QUOTED BY:   | HOLD TITLE? YES NO   | TITLE # & STATE              |   | DEPOSITS                | \$ N/A                         |                   |    |
| DESC. OF TRADE:  | N/A  | MODEL                        | N/A   | BODY STYLE              | N/A                            |                   |    |
|  |  |                              |   | MODEL YEAR              | N/A                            |                   |    |
| V.I.N.   | N/A  | COLOR                        | N/A   | MILES                   | N/A                            |                   |    |
| PAY-OFF ACCT. #  | N/A  | DELVD BY:                    |   | RECT #                  |                                |                   |    |
|  |  |                              |   | BALANCE DUE ON DELIVERY | \$ 30,264.00                   |                   |    |

The front and back of this Order comprise the entire agreement affecting this purchase and no other agreement or understanding of any nature concerning same has been made or entered into, or will be recognized, I hereby certify that no credit has been extended to me for the purchase of this motor vehicle except as appears in writing on the face of this agreement. I have read the matter printed on the back hereof and agree to it as a part of this order the same as if it were printed above my signature. I certify that I am 18 years of age, or older, and hereby acknowledge receipt of a copy of this order. I CERTIFY THAT BY SIGNING THIS VEHICLE BUYER'S ORDER, I GIVE LOU FUSZ AUTOMOTIVE NETWORK THE RIGHT TO OBTAIN MY CREDIT INFORMATION.

*Bryan Fox*  
BRYAN FOX N/A  
SALESMAN

*[Signature]*

SIGNED  \_\_\_\_\_  
ADDRESS 2032 HANLEY ROAD  
DARDENNE PRAIRIE, MO 63368  
RES. PHONE N/A  
BUS. PHONE N/A  
FAX N/A

APPROVED \_\_\_\_\_  
THIS OFFER IS NOT VALID UNLESS SIGNED AND ACCEPTED BY DEALER  
THIS IS AN OFFER TO PURCHASE ONLY.

A division of the



"WE ARE ST. LOUIS"  
 LOU FUSZ CHEVROLET  
 5120 N Service Rd Saint Peters, MO 63376  
 (636)397-2000

INVOICE #

|                                |                      |
|--------------------------------|----------------------|
| DEAL #                         | CUST. #              |
| YR MAKE 2016 CHEVROLET         | MODEL SILVERADO 1500 |
| NEW USED NEW                   | STOCK # C151453      |
| BODY KEYS 4WD DOUBLE CAB 148.6 | COLOR SUMMIT WHITE   |
| VIN 1GCVKPEHXFZ283731          | MILES 10             |

SOLD TO CITY OF DARDENNE PRAIRIE

SALES PERSON(S) 483 BRYAN FOX

ADDRESS 2032 HANLEY ROAD

CITY, STATE DARDENNE PRAIRIE, MO 63368

PHONE # HOME N/A WORK N/A

DATE 04/27/15

| VEHICLE AS EQUIPPED: | PRICE:    |
|----------------------|-----------|
| SELLING PRICE:       | 30,065.00 |
| LESS TRADE:          | N/A       |
| TOTAL:               | 30,065.00 |

| DESCRIPTION        | AMOUNT | SALE             |
|--------------------|--------|------------------|
| VEHICLE:           | -      | 30,065.00        |
| Admin Fee          | -      | 199.00           |
| EXTD SERVICE       | -      | N/A              |
| INSURANCE          | -      | N/A              |
| TAX (LUX. ETC.)    | -      | N/A              |
| TITLE FEE          | -      | N/A              |
| OTHER              | -      | N/A              |
| FINANCING          | -      | 0.00             |
| <b>TOTAL PRICE</b> |        | <b>30,264.00</b> |

| SETTLEMENT               |  | ACCT | AMOUNT           |
|--------------------------|--|------|------------------|
| DEPOSIT                  |  | +    | N/A              |
| CASH ON DELIVERY         |  | +    | N/A              |
| REBATE                   |  | +    | N/A              |
| TOTAL TRADE ALLOWANCE    |  |      | N/A              |
| FINANCING                |  |      |                  |
| 1 MONTHS @ \$ 30,264.00  |  |      | MONTH            |
| <b>TOTAL SETTLEMENT</b>  |  |      | <b>30,264.00</b> |
| PAY-OFF BALANCE ON TRADE |  |      |                  |

*Always Bring Your  
 Car Here For  
 Factory Authorized  
 Service*

N/A N/A

USED VEHICLE TRADED

| YR. | MAKE | MODEL | VIN |
|-----|------|-------|-----|
| N/A | N/A  | N/A   | N/A |