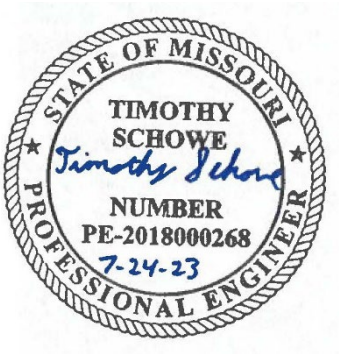
CITY OF OZARK

WATER SYSTEM STUDY

PROJECT NO. SW22-466

JULY 2023



PREPARED BY:

COCHRAN

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DEFINTIONS

Average Day Demand (ADD) – The amount of water used in an average day.

Maximum Day Demand (MDD) – The amount of water needed to satisfy the day of highest water usage.

Firm Capacity – Pumping capacity of a system with the largest pump out of service.

Fire Flow – The flow rate of water that is available for fire protection.

Peak Flow – The greatest amount of water demand within a specific time period.

Diurnal Peak Flow – The greatest amount of water demand within a 24 hour period pattern that is used to simulate the daily operation of a network.

WaterGEMS – Hydraulic Modeling software used to analyze and design water distribution networks.

ACRONYMS

MoDNR – Missouri Department of Natural Resources

MRWA – Missouri Rural Water Association

PVC – Polyvinylchloride

PRV – Pressure Reducing Valve

gpd – gallons per day

gpm – gallons per minute

psi – pounds per square inch

hrs – hours

ft – feet

in – inch

REPORT SUMMARY

1. For the purposes of this report, a conservative average growth rate of 3.0% per year will be used to project the future customer base of the city over the next 20 years.
2. The Average Day Demand for Ozarks Water System is 3,246,280 gpd.
3. July of 2018 had a total usage of 127,766,700 gallons. This correlates to an Average Day Demand of 4,121,507 gpd. To determine the Maximum Day Demand, a peaking factor of 1.2 is applied to the July 2018 Average Day Demand. This calculation yields a Maximum Day Demand of 4,945,808 gpd.
4. Based on water pumping information the City's average percent of water loss from 2017 to 2021 is 34%. Water loss of 10-12% is considered normal.
5. Due to the varying topography of Ozark, the City's water system operates in three (3) separate pressure zones: North, Central, and South.
6. The distribution system contains approximately 899,354 lineal feet of water main, ten (10) PRVs, twelve (12) wells, and six (6) elevated storage tanks.
7. The Central Pressure Zone run times for both the Average Day Demand and Maximum Day Demand are below the recommended run times for the 20 year scope of this report. However, the run times for the North Pressure Zone and the South Pressure Zone will exceed the recommended maximum run time within the 20 year study period based on future projection growth for both scenarios. It can also be seen in the actual well run time data in these pressure zones that well run times are currently reaching the 24 hour mark. Additional production should be considered at this time.
8. The North Pressure Zone cannot currently meet the recommended storage requirements for fire flows in commercial areas and requires additional storage at this time. The South Pressure Zone will not be able to meet adequate storage requirements for fire flow by the year 2040. The Central Pressure Zone currently has ample storage to provide fire flow at this time, and with the additional production and storage that will need to be provided in the North and South, the Central Pressure Zone will be able to provide adequate storage within the 20 year scope of this water study.
9. System peak flow analysis was performed using WaterGEMS. A flow rate of one (1) gpm per connection was utilized for peak flow analysis. Under peak flow conditions the system pressures range from 30 psi to 144 psi.
10. Fire flow analysis was performed using WaterGEMS. Much of the current system can adequately provide the minimum required fire flow. The portion of the system that cannot provide the required fire flow is mostly due to small diameter pipe.
11. City of Ozark financial data and auditor's reports have been provided for the years 2016 through 2021. In recent years, the city has experienced an annual increase in the Change in Net Position from $1,270,798 in 2016 to $1,382,388 in 2021.

12. It can be seen over the five (5) years analyzed that the water system has operated at an average annual surplus of over $1,000,000.

13. The City's current rate schedule for water service is as follows:

    - Base Rate (First 1,000 gallons) - $12.50
    - Per 1,000 gallons thereafter - $3.30

14. With 9,538 connections as of 2021, customer sales revenues for the water system should average approximately $339,553 per month and $4,074,634 per year.

15. Project 1 – Northeast Pressure Zone

    It is recommended that the city implements a new pressure zone in the northeast corner of the North Pressure Zone to provide more adequate pressure to this area as well as providing additional production and storage to the North Pressure Zone.

16. Project 2 – Cabinet Drive Water Main Improvements

    The existing water main along Cabinet Drive has been identified by City of Ozark staff as problematic and it is recommended that this water main be replaced.

17. Project 3 – PRV Consolidation

    There are multiple PRV connections between the North Pressure Zone and Central Pressure Zone. It is recommended these PRV's be consolidated to reduce operation and maintenance costs. There are two proposed options for the PRV Consolidation.

18. Project 4 – Farmer Street to City Pool Water Main Improvements

    The city has expressed concerns that the North and South Pressure Zones may not be able to provide adequate flow throughout the Central Pressure Zone. Therefore, it is recommended that the city make the water main upgrades from Farmer Street to McCracken Road to allow an increase in flow from the existing 12 inch water main parallel to 3rd Street to the City Pool Storage Tank located on E Parkview Avenue in the Central Pressure Zone.

19. Project 5 – South Pressure Zone Storage Tank

    Analysis of the city's existing available storage capacity for fire flow concluded that the city will require additional storage in the South Pressure Zone by 2040.

20. Project 6 – South Pressure Zone Well

    Analysis of the city's projected Maximum Day Demand in the South Pressure Zone will surpass the available pumping capacity at firm capacity by 2030. An additional well will be needed at this time.

21. Project 7 – South Pressure Zone Water Main Improvements

    With the addition of a new well and storage tank on Hartley Road, the South Pressure Zone will also need water main improvements to adequately supply flow from the new storage tank to the existing system.

22. Project 8 – Barrington Springs Improvements

    The city has identified the subdivision of Barrington Springs off McCracken Road as area of the system that often produces low pressures especially during periods of high demand. This would consist of a new PRV and a 12 inch diameter water main from S 21st Avenue to McCracken Road.

23. Project 9 – Fremont Road Water Main Improvements

    This project consists of creating a second interconnection from the Ozark Water System to what was the Finley Valley Water System.

24. Project 10 – Highway NN Water Main Extension

    This project consists of extending a 12 inch water main from the existing water main along Highway NN and connecting back at 4th Street, creating another connection between the North Pressure Zone and the Central Pressure Zone.

25. Project 11 – North Pressure Zone Storage Tank

    Analysis of the city's available pumping and storage capacity including the additional pumping and storage capacity that will be provided by the well and storage tank in the proposed Northeast Pressure Zone, concluded the city will require additional storage in the North Pressure Zone by 2030.

26. Project 12 – Bluestem Water Main Improvements

    To provide another connection to the northeast corner of the system it is proposed that a 12 inch water main will connect from the Bluestem Storage Tank to the existing 8 inch diameter main to the northeast at the corner of Bluestem Road. With the addition of the proposed improvements to the Northeast Pressure Zone a new PRV will also be necessary.

27. The system currently has approximately 56,111 lineal feet of water main 3 inches in diameter or smaller. The small diameter pipe drastically reduces the amount of available fire flow throughout the system. It is recommended that the city eliminate as much of the small diameter water main as necessary.

28. Over the five years analyzed, the city has had an average water loss of 34%. A 10% to 12% water loss is acceptable. To reduce water loss throughout the system, it is recommended the city replace old water meters with new ones, otherwise known as a meter change out program. Water meters generally need to be replaced every 15 to 20 years as they often lose accuracy with age. It is recommended that the city start a meter change out program and replace 5 - 10% of the existing meters each year.

29. The Oak Street Storage Tank is still currently in use, however, due to expensive cost of repairs and the minimal storage the tank contributes to the system, it is highly recommended that the city moves forward with the demolition of the tower.

30. Three sources of potential funding options have been identified. It is recommended that the City use a combination of these funding options to fund the proposed water main improvements.

Item	Project Description	Project Cost
1	Northeast Pressure Zone Improvements	$ 6,299,800
2	Cabinet Drive Water Main Improvements	$ 178,880
3	PRV Consolidation	$ 237,900
4	Farmer St to City Pool Water Main Improvements	$ 561,600
5	South Pressure Zone Storage Tank	$ 3,510,000
6	South Pressure Zone Well	$ 1,495,000
7	South Pressure Zone Water Main Improvements	$ 2,053,350
8	Barrington Springs Water Main Improvements	$ 1,166,100
9	Fremont Road Water Main Improvements	$ 1,760,460
10	Highway NN Water Main Extension	$ 2,600,520
11	North Pressure Zone Storage Tank	$ 3,510,000
12	Bluestem Water Main Improvements	$ 889,200
13	Small Diameter Main Improvements (Annual Cost)	$ 250,000
14	Water Meter Replacement Project (Annual Cost)	$ 240,000
	TOTAL PROJECTS COST	**$ 34,062,810**

INTRODUCTION

The City of Ozark is located in Christian County 15 miles south of Interstate 44. The City's water system operates under the Missouri Department of Natural Resources Drinking Water Branch Water System No. MO5010619. The City of Ozark employs Mr. Rodney Robison to operate its system. The present system consists of twelve (12) deep wells, six (6) water storage facilities, and a distribution system consisting of water mains of various material ranging in size from three-quarter inches (0.75") to sixteen inches (16") in diameter. As of December 2021, there are 9,538 water service connections on Ozark's water system.

The purpose of this report will be to analyze the water system and recommend capital improvements based on the projected population trends and estimate water usage over the next 20 years. The analysis will review system supply, storage capacity, and hydraulic capacity of the distribution system. A financial evaluation of the system will also be performed to verify the City's funding capabilities of proposed improvements and system maintenance.

The owner would like this report to serve as a Supervised Program in lieu of submitting plans and specifications for expansion of the existing system. Requirements of Section 1.8 of the Design Guide for Community Water Systems are contained within this report.

SCOPE OF WORK:

1. Provide basic background information on the city and identify report scope.
2. Review historic population and customer count data. Future customer counts will be projected based off historic data. Future growth areas will be identified.
3. Review historic water usage. Establish average day and peak day water usage.
4. Financial review of the City including:
    a. Current financial status
    b. Existing long term debt obligations
    c. User rates
5. System Infrastructure Evaluation:
    a. Distribution System
    b. Storage
    c. Production/Supply
    d. Water Loss
    e. Hydraulic modeling of distribution system pressure under peak flow and fire flow conditions
6. Identify Areas of Concern needing improvement. Future growth areas will be analyzed and new infrastructure to serve these areas will be presented.
7. Recommendation for System Improvements:
    a. Distribution System
    b. Storage
    c. Production/Supply
    d. Financial
8. Provide cost estimates for all infrastructure improvements.
9. Review and make recommendations to the City's Design Standards, Standard Specifications and Standard Details.
10. The Engineering Report will be prepared as a Supervised Program.
11. The report will be submitted to the Missouri Department of Natural Resources for review and approval.

POPULATION TRENDS

Historic population and census data has been gathered from the U.S. Census Bureau and compiled in Table 1. The City of Ozark was observed to have an average population growth rate of 5.04% per year from 1980 to 2020. When examining the rate of growth from 2010 to 2020, the rate slows considerably to 1.79%. For the purposes of this report, a conservative average growth rate of 3.0% per year will be used to project the future customer base of the city over the next 20 years. As the adjacent municipalities continue to expand, particularly the City of Springfield, it is anticipated the area within the city will experience significant growth.

Data provided in Table 1 and Table 2 show historic and projected populations and historic and projected customer bases of the City of Ozark. This data is respectively illustrated in Figure 1 and Figure 2.

Table 1: City of Ozark - Summarized Historic & Projected Population

	Year	Population	Avg. Annual Additional Growth	Avg. Annual Growth (%)
Historic	1980	2,980	-	-
	1990	4,243	126	3.60%
	2000	9,665	542	8.58%
	2010	17,820	816	6.31%
	2020	21,284	346	1.79%
Projected	2030	28,604	732	3.00%
	2040	38,441	984	3.00%
	2050	51,662	1,322	3.00%

Figure 1: City of Ozark - Historic & Projected Population

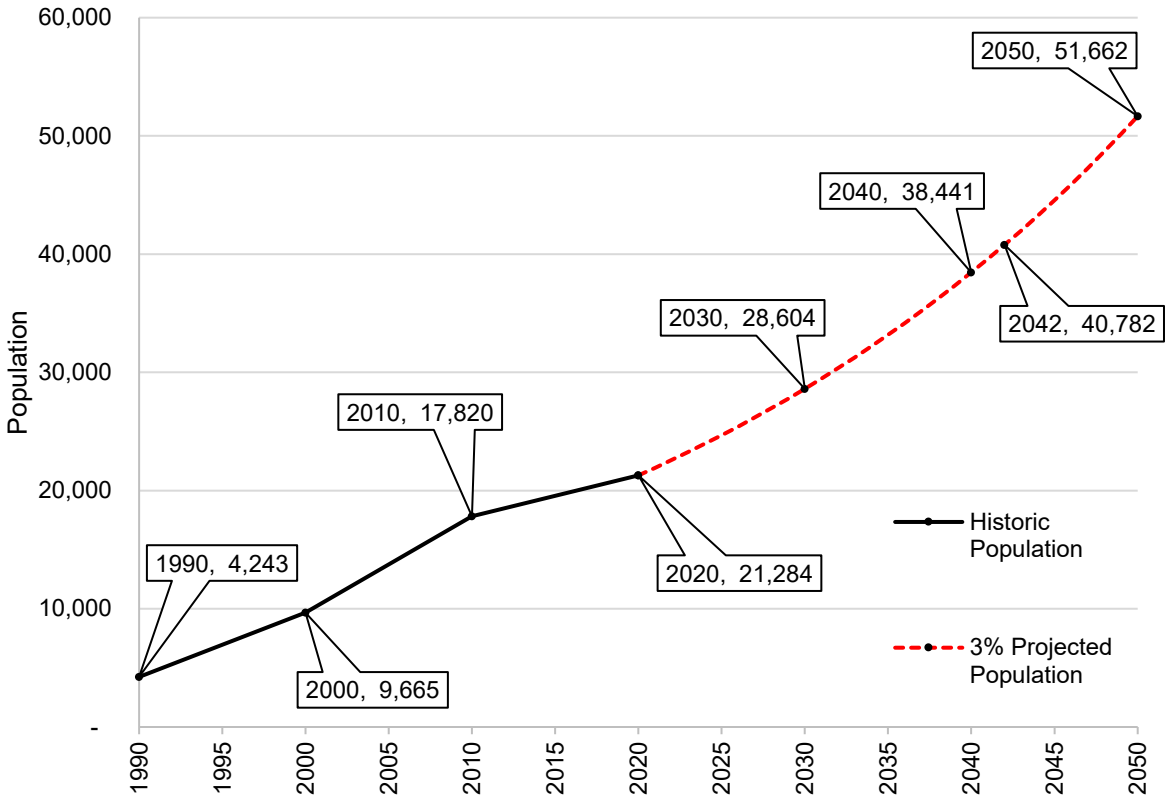
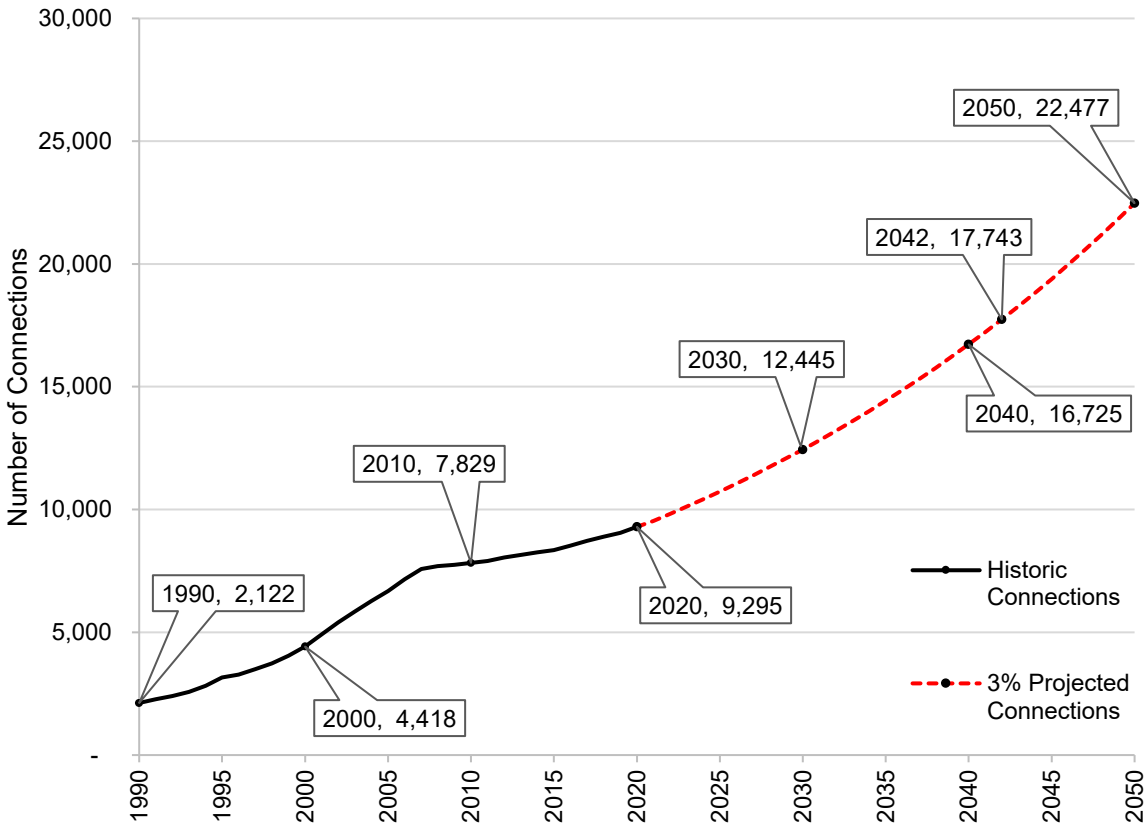


Table 2: City of Ozark Summarized Historic & Projected Customer Count

	Year	Customers	Avg. Annual Additional Growth	Avg. Annual Growth (%)
Historic	1990	2,122	-	-
	2000	4,418	230	7.61%
	2010	7,829	341	5.89%
	2020	9,295	147	1.73%
	2021	9,538	243	2.61%
Projected	2030	12,445	323	3.00%
	2040	16,725	428	3.00%
	2050	22,477	575	3.00%

Figure 2: Historic & Projected Customer Count

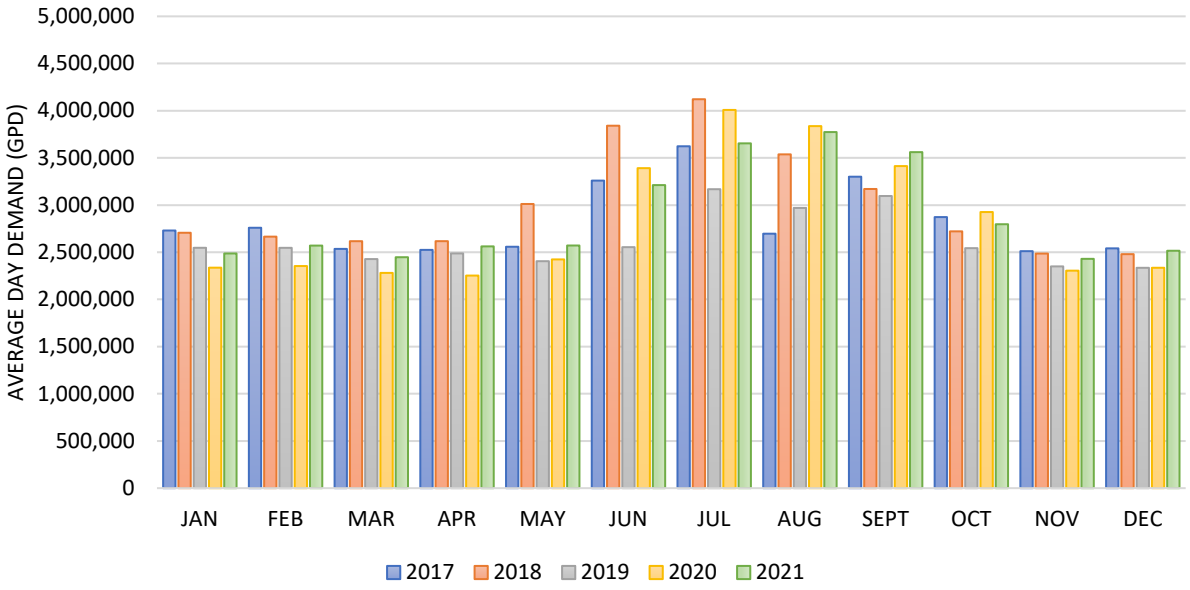


WATER CONSUMPTION

Water Production

Data provided by the city reflecting monthly pumping totals for the years 2017 to 2021 has been converted to the Average Day Demand. These values account for water usage and water loss. Data for 2017 through 2021 is summarized in Appendix B and is illustrated in Figure 3 below.

Figure 3: Historic Average Day Demand



Overall water production was used to determine the Average Day Demand of the system. Peak water usage can be observed in the graph occurring from May to September. The Average Day Demand is calculated by averaging the amount of water used in the system during these peak usage months from 2017 through 2021. The Average Day Demand for Ozarks Water System is 3,246,280 gpd. This method yields a conservative Average Day Demand to aid in planning. From the years 2017 through 2021, the average number of connections for the city during this time frame is 9,100 connections. To find the Average Day Demand per connection for 2017 to 2021, the calculated Average Day Demand of 3,246,280 gpd is divided by the average number of customers (9,100), this results in an Average Day Demand per connection of 357 gallons. Examining Figure 3 shows July of 2018 had the highest water usage of the five (5) years analyzed. July of 2018 had a total usage of 127,766,700 gallons. This correlates to an Average Day Demand of 4,121,507 gpd. To determine the Maximum Day Demand, a peaking factor of 1.2 is applied to the July 2018 Average Day Demand. This calculation yields a Maximum Day Demand of 4,945,808 gpd.

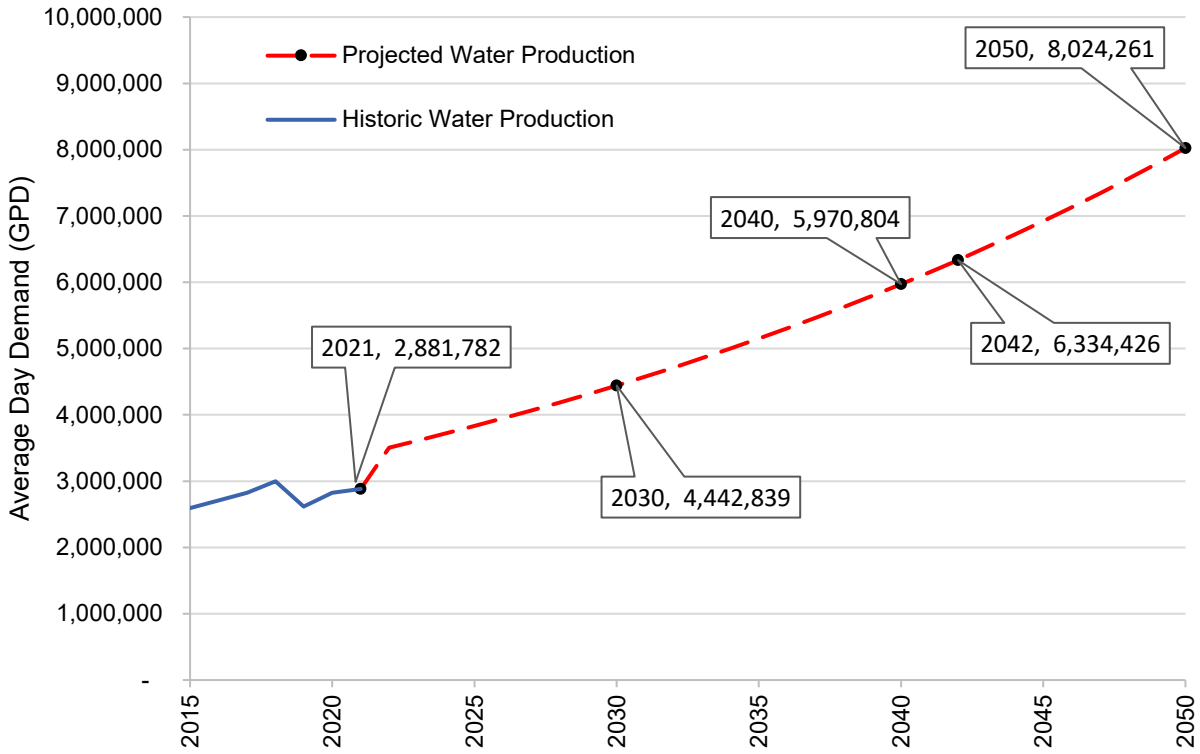
Average Day Demand (Overall Production) = 3,246,280 gpd

Peak Month Average Day Demand (Overall Production) = 4,121,507 gpd

Maximum Day Demand (Calculated) = 4,945,808 gpd

Projected Average Day Demand is based on the design usage and projected number of customer connections and is displayed in the following Figure 4 with usage labeled for years 2021, 2030, 2040, 2042, and 2050. The graph is also based on the known number of 9,538 connections in December of 2021 provided by the city. The projected Average Day Demand is calculated by averaging the amount of water used in the system for the months of May, June, July, August, and September from 2017 through 2021 and assuming a projected future customer base growth rate of 3.0%.

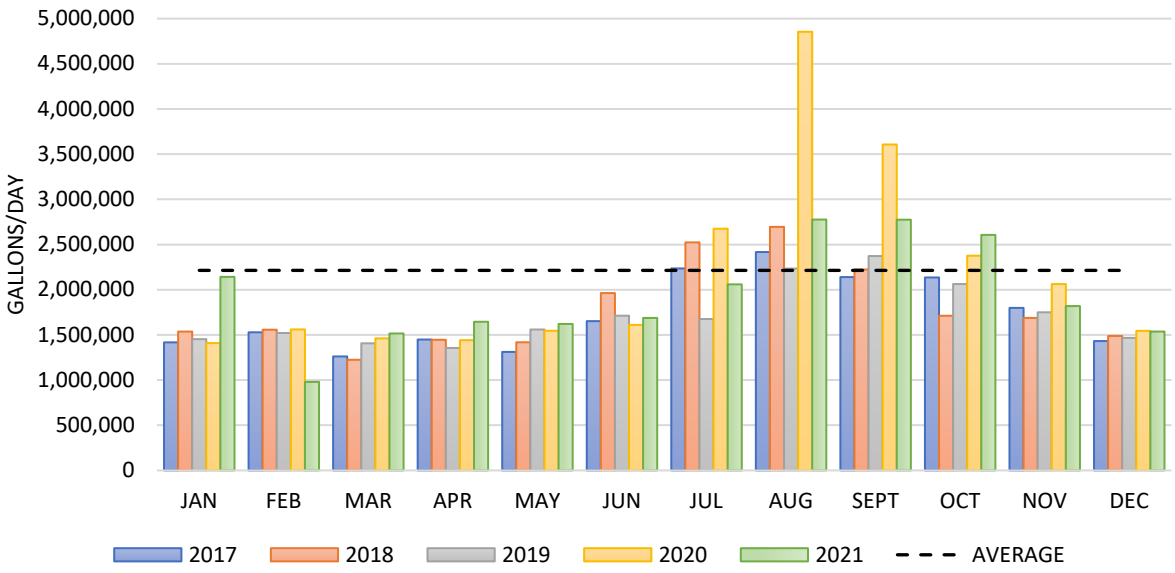
Figure 4: City of Ozark - Projected Average Day Demand



Water Sold

Data provided by the city reflecting monthly billed totals for the years 2017 to 2021 have been converted to Average Day Water Sold. The sold water data was recorded from the water meters at each connection throughout the system. This meter data is used to charge the customers for the water that was used in the system throughout the month. The billed water data is less than the overall production in the system due to water loss. System water loss is the water pumped but not sold to customers. This could be due to water main breaks, unmetered water usage, faulty user meters, faulty master meters, hydrant flushing, etc. Water billed data for 2017 through 2021 is summarized in Appendix B and is illustrated in Figure 5 below.

Figure 5: Historic Average Day Water Sold



It should be noted water usage per customer based on production is 357 gpd per connection. This daily usage is high when compared to other systems due to Ozark's system water loss. Future water use projections are based on production data which includes lost water. Evaluation of water sold data from May through September yields 243 gpd per connection, which is a more typical usage value. Reducing Ozark's water loss will reduce production requirements and future capital improvement expenses.

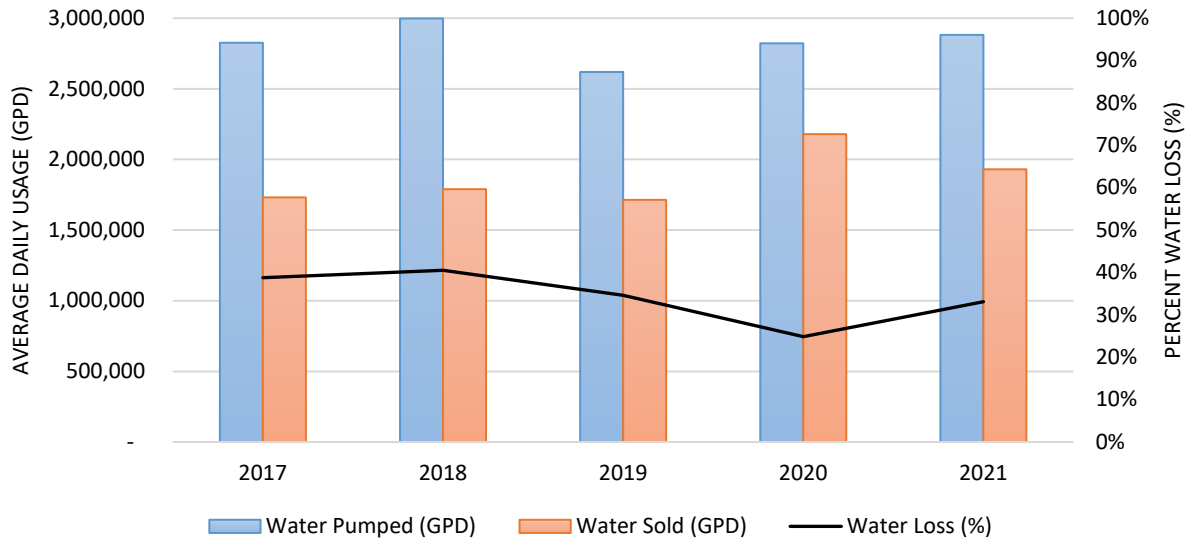
Water Loss

The City's water loss data for the past five (5) years is summarized in Table 3 and illustrated in Figure 6 below.

Table 3: Historic Water Loss

Year	Customers	Pumped (gallons)	Sold (gallons)	Water Loss (gallons)	Percent Loss
2017	8,742	1,031,445,103	-632,488,441	398,956,662	39%
2018	8,894	1,095,117,200	-653,776,661	441,340,539	40%
2019	9,048	956,208,200	-625,938,324	330,269,876	35%
2020	9,295	1,033,721,200	-798,816,422	234,904,778	23%
2021	9,538	1,052,546,680	-707,239,287	345,307,393	33%
Average	**9,100**	**1,033,807,677**	**-683,651,827**	**350,155,850**	**34%**

Figure 6: Historic Water Loss - Water Pumped vs Water Sold



Water loss in a water system causes additional cost to the system in terms of electrical costs and wear on mechanical equipment. Water loss of 10-12% is typically considered acceptable. The City's average percent of loss from 2017 to 2021 was 34%. Typical sources of water loss include system flushing, fire department water use, distribution main breaks, faulty meters, unmonitored hydrant tests and water pumped to waste, and non-metered service connections. Missouri Rural Water Association (MRWA) offers free leak detection assistance and can be requested by any public water supply system. Currently, service requests are submitted to Mr. Wayne Roderman at wroderman@moruralwater.org.

EXISTING WATER SYSTEM

Distribution System

The Ozark Public Water System consists of PVC and ductile iron water mains. Some original mains are still in service. Mains replaced during maintenance and mains in newer areas are PVC. From Table 4, it can be seen the City's water distribution system contains approximately 899,354 lineal feet of water mains. A map of the existing system is attached as Appendix C. Recommendations for upgrades to improve small diameter water mains is discussed in a later section (Areas of Known Concern and Recommendations). Additionally, numerous new water main projects are proposed to address system pressures, service reliability, and available flow rates for fire suppression.

Table 4: Distribution System Inventory

Pipe Dia. (in)	Length (ft)
≤ 2.5	53,309
3	2,802
4	80,929
6	297,418
8	314,793
10	18,913
12	128,964
16	2,226
Total	**899,354**

Due to the varying topography of Ozark, the City's water system operates in three (3) separate pressure zones: North, Central, and South. The table below identifies the different pressure zones and their operating elevations.

Table 5: Existing Pressure Zones

Pressure Zone	Hydraulic Grade Line
North	1,481
Central	1,363
South	1,466

All three (3) pressure zones are interconnected and contain pressure reducing valves (PRVs). PRVs are necessary to reduce a higher inlet pressure to a steady low downstream pressure. Table 6 identifies the ten (10) existing PRVs in the system.

Table 6: Pressure Reducing Valves

Pressure Zone	PRV	Pressure Setting
North	Quail Run	90/68
North/Central	Mountain Blvd	120/90
	Spring Valley	140/90
	Campbell Ford (N/S)	120/70
	Campbell Ford (E/W)	120/74
Central	McDonalds	92/70
	Town & Country	90/65
South/Central	Robertson St	CLOSED
	Wren St	CLOSED
	PRV-4	90/32

Production Facilities

The City's water system produces water from twelve (12) wells. General well information from MoDNR Source Water Protection and Assessment Report is provided in Appendix D and summarized below.

- Well No. 1 is located at 105 South 2nd Avenue. Well No. 1 was drilled in 1942 to a depth of 1,151 feet terminating in the Cotter Formation. Well No. 1 is eight inches (8") in diameter, has a pump capacity of 430 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 2 is located at 501 North 18th Street. Well No. 2 was drilled in 1965 to a depth of 1,150 feet terminating in the Cotter Formation. Well No. 2 is ten inches (10") in diameter, has a pump capacity of 680 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 3 is located at 101 North 18th Street. Well No. 3 was drilled in 1965 to a depth of 1,137 feet terminating in the Cotter Formation. Well No. 3 is ten inches (10") in diameter, has a pump capacity of 570 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 4 is located at 1510 South 5th Avenue. Well No. 4 was drilled in 1971 to a depth of 1,375 feet terminating in the Cotter Formation. Well No. 4 is ten inches (10") in diameter, has a pump capacity of 620 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 5 is located at 910 East Parkview Avenue. Well No. 5 was drilled in 1988 to a depth of 1,250 feet terminating in the Jefferson City Formation. Well No. 5 is twelve inches (12") in diameter, has a yield of 1,600 gpm, and is limited by the pump capacity of 1,440 gpm. Well No. 5 is the City's largest producing source of water.
- Well No. 6 is located at 3500 North 22nd Street. Well No. 6 was drilled in 1988 to a depth of 1,400 feet terminating in the Jefferson City Formation. Well No. 6 is ten inches (10") in diameter, has a pump capacity of 730 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 7 is located at 5150 North 22nd Street. Well No. 7 was drilled in 1979 to a depth of 1,365 feet terminating in the Cotter Formation. Well No. 7 is ten inches (10") in diameter, has a pump capacity of 690 gpm. Due to inaccuracy in the MoDNR Well Data, the well yield is unknown.
- Well No. 8 is located at 6301 North 25th Street. Well No. 8 was drilled in 1972 to a depth of 1,370 feet terminating in the Cotter Formation. Well No. 8 is ten inches (10") in diameter, has a yield of 610 gpm, and a pump capacity of 610 gpm.
- Well No. 11 is located at 902 April Drive. Well No. 11 was drilled in 1997 to a depth of 1,400 feet terminating in the Cotter Formation. Well No. 11 is ten inches (10") in diameter, has a yield of 1,500 gpm and is limited by the pump capacity of 660 gpm.

- Well No. 12 is located at 5510 Bluestem Road. Well No. 12 was drilled in 2001 to a depth of 1,450 feet terminating in the Cotter Formation. Well No. 12 is twelve inches (12") in diameter, has a yield of 2,500 gpm, and is limited by the pump capacity of 970 gpm.
- Well No. 14 is located at 4104 North Fremont Road. Well No. 14 was drilled in 2014 to a depth of 1,610 feet terminating in the Cotter Formation. Well No. 14 is fourteen inches (14") in diameter, has a yield of 2,500 gpm, and is limited by the pump capacity of 1,100 gpm.
- Well No. 15 is located at 1504 South 17th Street. Well No. 15 was drilled in 2017 to a depth of 1,607 feet terminating in the Cotter Formation. Well No. 15 is fourteen inches (14") in diameter, has a yield of 1,250 gpm, and is limited by the pump capacity of 860 gpm.

Table 7: Water Production Facility Inventory

Pressure Zone	Well No.	Location	Pump Capacity (gpm)	Well Yield (gpm)	Depth (feet)	Diameter (inches)	Base Formation	Year Drilled
North	6	3305 N. Hwy 65	730	N/A	1,400	10	Jeff. City	1988
	7	5150 N. 20th St	690	N/A	1,365	10	Cotter	1979
	8	6301 N. 25th St	610	610	1,370	10	Cotter	1972
	12	5510 Bluestem Rd	970	2,500	1,450	12	Cotter	2001
	14	4624 Fremont Rd	1,100	2,500	1,610	14	Cotter	2014
North Zone Capacity			**4,100**					
Central	1	205 S. 2nd St	430	N/A	1,151	8	Cotter	1942
	2	311 N. 17th St	680	N/A	1,150	10	Cotter	1965
	3	101 N. 17th St	570	N/A	1,137	10	Cotter	1965
	5	910 E. Parkview	1,440	1,600	1,250	12	Jeff. City	1988
Central Zone Capacity			**3,120**					
South	4	1510 S. 5th Ave	620	N/A	1,375	10	Cotter	1971
	11	902 April Dr	660	1,500	1,400	10	Cotter	1997
	15	17th St	860	1,250	1,607	14	Cotter	2017
South Zone Capacity			**2,140**					
Total System Capacity			**9,360**					

Storage Facilities

The City of Ozark's water storage facilities currently consists of six (6) elevated storage tanks with a combined total of 3,600,000 gallons of storage.

- The first tank is a 150,000-gallon pedesphere-style elevated tank (Tracker). The 150,000-gallon elevated tank was erected in 1988. This tank is located west of N. Hwy 65 approximately 1.3 miles south of Hwy CC.
- The second tank is a 500,000-gallon pedesphere-style elevated tank (Bluestem). The 500,000-gallon tank was erected in 2001. This tank is located on Bluestem Road approximately 270 ft north of Hwy NN.
- The third tank is a 1,000,000-gallon composite elevated tank (Fremont). The 1,000,000-gallon elevated tank was erected in 2015. This tank is located on the east side of Fremont Rd approximately 400 ft north of the intersection of Fremont Rd and W. Garton Rd.
- The fourth tank is a 200,000-gallon multi-legged elevated tank (City Pool). The 200,000-gallon elevated tank was constructed in 1988. This tank is located in the southwest corner of the intersection of N 10th Ave and E Parkview Ave.
- The fifth tank is a 750,000-gallon composite elevated tank (S. 17th St). The 750,000-gallon tank was erected in 2017. This tank is located approximately 300 ft north of the intersection on S. 17th St and W. Waverly St.
- The sixth tank is a 1,000,000-gallon composite elevated tank (Becky). This 1,000,000-gallon tank was erected in 2016. This tank is located at the end of Becky Lane.

Table 8 provides an overview of the water storage facilities.

Table 8: Water Storage Facility Inventory

Pressure Zone	Tank Designation	Tank Address	Tank Type	Volume (gallons)	High Water Elev.	Year of Construction
North	Tracker	3500 N 21st St	Elevated	150,000	1481.0'	1988
	Bluestem	5510 Bluestem Rd	Elevated	500,000	1481.0'	2001
	Fremont	4104 N Fremont Rd	Elevated	1,000,000	1481.0'	2014
	North Pressure Zone Total Storage (gallons)			**1,650,000**		
Central	City Pool	910 E Parkview	Elevated	200,000	1363.0'	1988
	Central Pressure Zone Total Storage (gallons)			**200,000**		
South	S. 17th St	1540 S 17th St	Elevated	750,000	1466.0'	2017
	Becky	702 Becky Ln	Elevated	1,000,000	1466.0'	2016
	South Pressure Zone Total Storage (gallons)			**1,750,000**		
	System Total Available Storage (gallons)			**3,600,000**		

SYSTEM EVALUATION

Storage Facility Maintenance

Inland Potable Services, Inc. of Centennial, Colorado and Midco Diving & Marine Services, Inc. of Rapid City, South Dakota performed tank cleaning and inspections on the City's water storage tanks. The details of the inspection findings are summarized below:

- The 150,000-gallon Pedesphere Tank (Tracker) was inspected on April 28, 2015. The exterior was found overall to be in good condition with minor oxidation and less than 1% surface corrosion. The interior was also found overall to be in good condition with staining and less than 1% rust and surface corrosion. The recommendations within the report state that a gasket needs to be installed on the hatch access and epoxy repairs need to be made to the problem areas in the tank.

- The 500,000-gallon Pedesphere Tank (Bluestem) was inspected on October 7, 2019. The exterior of the tank was found overall to be in good condition with some areas of surface corrosion. The interior of the tank was found overall to be in good condition with some areas of surface corrosion and standing water inside the overflow pipe. The recommendations with the report state that the areas of surface corrosion need to be monitored or repaired. The report also states that there were findings of corrosion on the safety ladder notch that also need to be repaired or replaced and the overflow pipe should be cleared of any potential blockage.

- The 1,000,000-gallon Composite Tank (Fremont) was inspected on July 25, 2021. The exterior of the tank was found overall to be in good condition with minor de-lamination, staining, oxidation, and surface corrosion. The interior was found overall to be in good condition with minor sags and runs, staining, cracking, and blistering. The recommendations within the report state that a mesh screen needs to be installed on the exterior flow and a gasket needs to be installed on the access hatch.

- The 200,000-gallon Multi-Leg Tank (City Pool) was inspected on October 8, 2019. The exterior of the tank was found overall to be in good condition with some areas of surface corrosion. The interior of the tank was also found overall to be in good condition with some areas of surface corrosion. The recommendations within the report state that the areas of surface corrosion need to be monitored or repaired.

- The 750,000-gallon Composite Tank (S. 17th Street) was built recently and has not yet been inspected. Plans for the tower inspection are currently in the bidding process.

- The 1,000,000-gallon Composite Tank (Becky Lane) was inspected on July 15, 2021. The exterior of the tank was found overall to be in good condition with minor staining and surface corrosion. The interior of the tank was found overall in good condition with minor de-lamination, sag and runs, staining, cracking, blistering, rust, and surface corrosion. The recommendations within the report state that a gasket needs to be installed on the access hatch.

A summary of the condition of the interior and exterior of systems storage tanks is provided in the table below.

Table 9: Water Storage Facility Maintenance

Tank Designation	Year Inspected	Exterior Condition	Interior Condition
Tracker	2015	Good	Good
Bluestem	2019	Good	Good
Fremont	2021	Good	Good
City Pool	2019	Good	Good
Becky	2021	Good	Good

See Appendix E for the complete inspection reports prepared by Inland Potable Services, Inc. and Midco Diving & Marine Services, Inc.

Pumping and Storage Capacity

For the purpose of calculating required production and storage capacity, the system should be evaluated as a whole and each pressure zone in the system evaluated separately. The proportion of system demand by zones were based on the number of customer meters within each pressure zone and assuming each service connection is using an average of 357 gpd. The firm capacity is also needed for each pressure zone to evaluate production and storage capacity. The firm capacity is the pumping capacity of a system with the largest well out of service. General information used for calculation for each pressure zone is provided below. All data within this section includes that calculated for water loss. With no available data for consumption by zone it is assumed that the water loss is uniform throughout the system.

The North Pressure Zone has an Average Day Demand of 1,525,752 gpd and a Maximum Day Demand of 2,324,530 gpd. The three (3) towers within this pressure zone have a total storage of 1,600,000 gallons. The production in the North Pressure Zone is produced via five (5) wells with a combined production capacity of 4,100 gpm. Well #14 is the largest well that supplies the North Pressure Zone, producing 1,100 gpm making the firm capacity 3,000 gpm.

Due to the Central Pressure Zone being located in the valley of the Finley River, this zone can be fed by the higher North and South Pressure Zones. For the purpose of calculating production and storage capacity for the Central Pressure Zone, the system needs to be evaluated as a whole. The total system has an Average Day Demand of 3,246,280 gpd and a Maximum Day Demand of 4,945,808 gpd. In this scenario the system can be fed by all six (6) towers with a total storage capacity of 3,600,000 gpm. The production of the total system is produced via 12 wells with a combined production capacity of 9,360 gpm. Well #5 is the largest producing well in the system, producing 1,440 gpm making the firm capacity 7,920 gpm.

The South Pressure Zone has an Average Day Demand of 876,496 gpd and a Maximum Day Demand of 1,335,368 gpd. The two (2) towers within this pressure zone have a total storage of 1,750,000 gallons. The production in the South Pressure Zone is produced via three (3) wells with a combined production capacity of 2,140 gpm. Well #15 is the largest well that supplies the South Pressure Zone, producing 860 gpm making the firm capacity 1,280 gpm.

Pumping Capacity

The Minimum Design Standards for Missouri Community Water Systems states in Section 6.3.1 that public drinking water systems shall provide at least two (2) pumping units that are capable of meeting maximum day pumping demands with the largest producing well out of service.

The following table summarizes the calculated well-run times for each pressure zone for the current Maximum Day Demand at firm capacity.

Table 10: Well Run Times to Meet Max Day Demand

Pressure Zone	Average Day Demand (gpd)	Maximum Day Demand (gpd)	Total Production Capacity (gallons)	Firm Capacity (gpm)	Max. Day Well Run Times (hrs)
North	1,525,752	2,324,530	1,600,000	3,000	13
Central (Total System)	3,246,280	4,945,808	3,600,000	7,920	10
South	876,496	1,335,368	1,750,000	1,280	17

Typically, with all wells in service, average daily run times should not exceed 12 hours per day. As a worst-case scenario, the system should be capable of meeting the Maximum Day Demand in under 24 hours with the largest well out of service.

The following figures show the well run times based on the 3% population growth and projected water usage through the future years for each pressure plane based on the Projected Average Day Demand previously shown in Figure 4 of this report. The solid blue line represents the well run times for the projected Average Day Demand with all wells in service and the orange dashed line represents the recommended maximum 12 hour well run times. The solid green line represents the well run times for the projected Maximum Day Demand with the largest well out of service and the yellow dashed line represents the maximum 24 hour well run times.

Figure 7: North Pressure Zone Projected Well Run Times

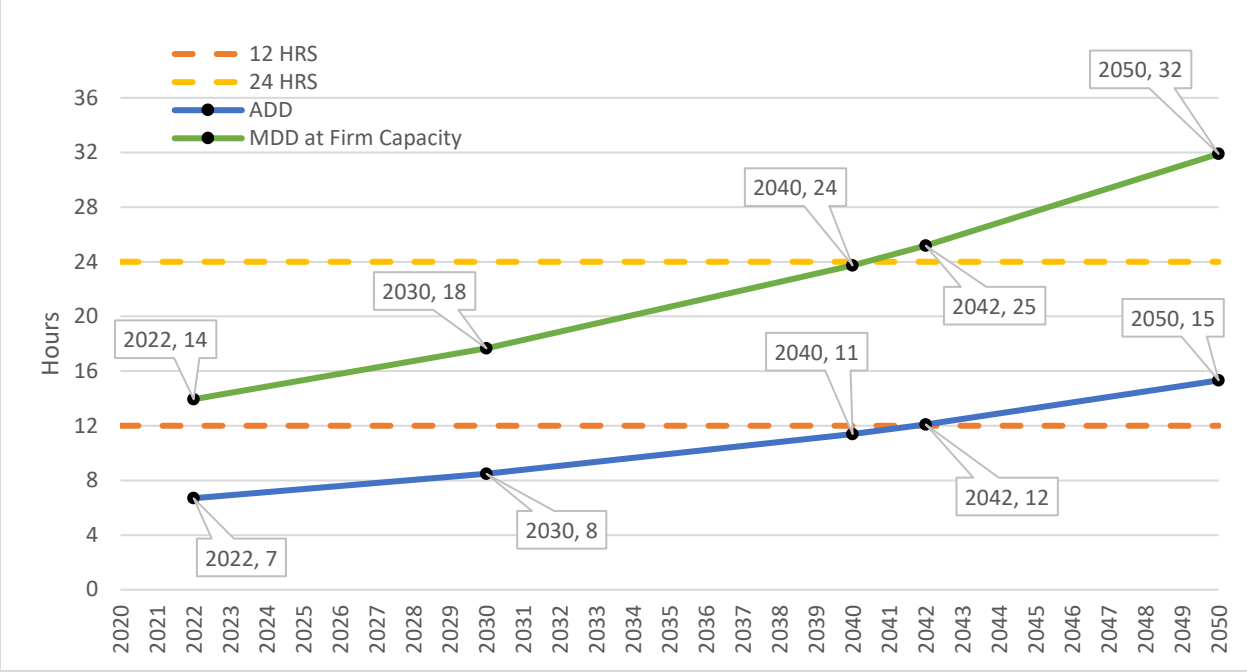


Figure 8: Central Pressure Zone (Total System) Projected Well Run Times

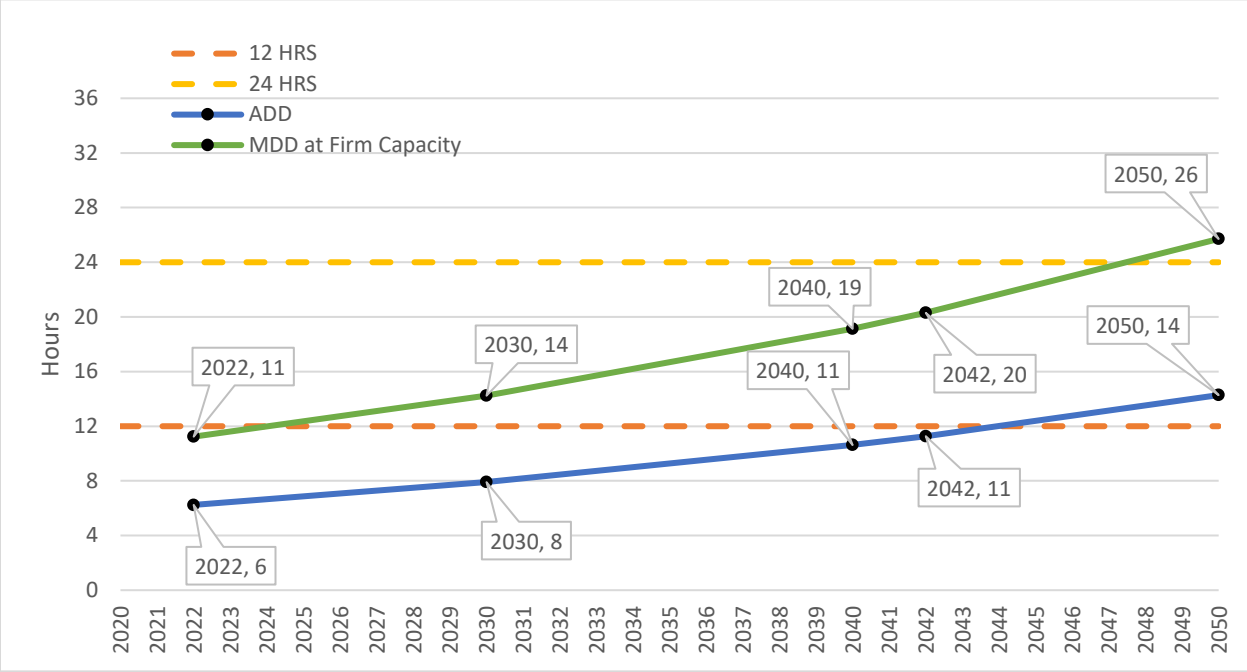
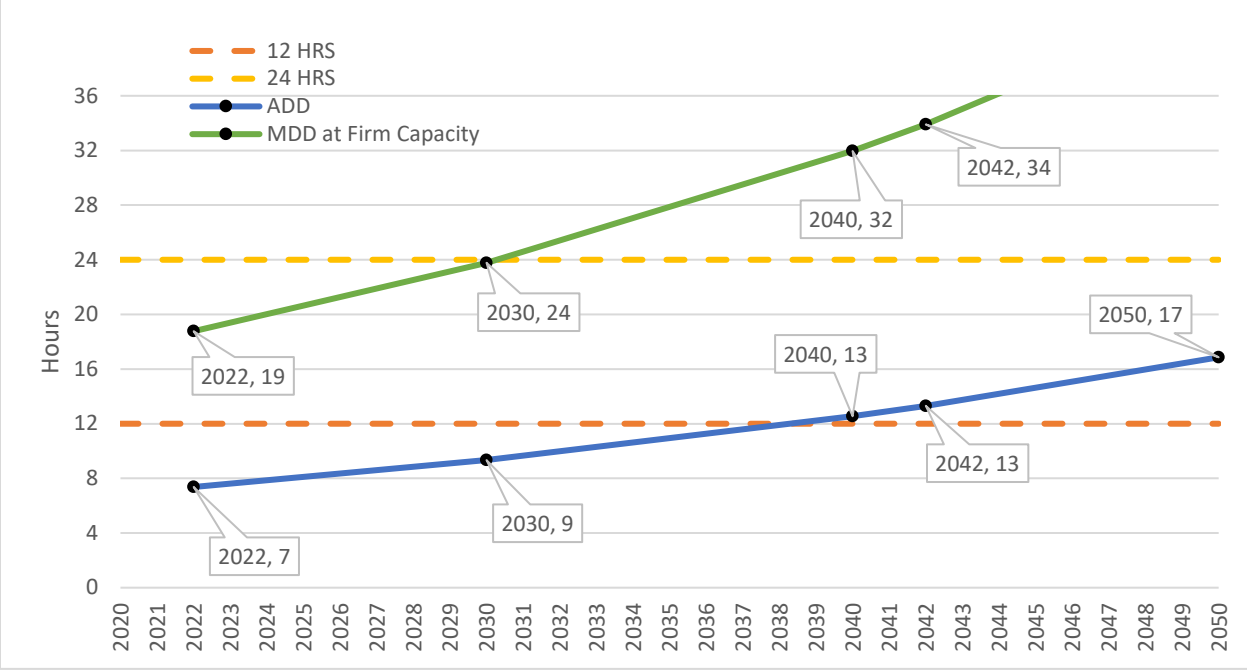


Figure 9: South Pressure Zone Projected Well Run Times



Actual well run time data for the wells within each pressure zone were analyzed from January 2022 to September of 2022. This data can be seen in the following figures.

Figure 10: North Pressure Zone Well Run Times

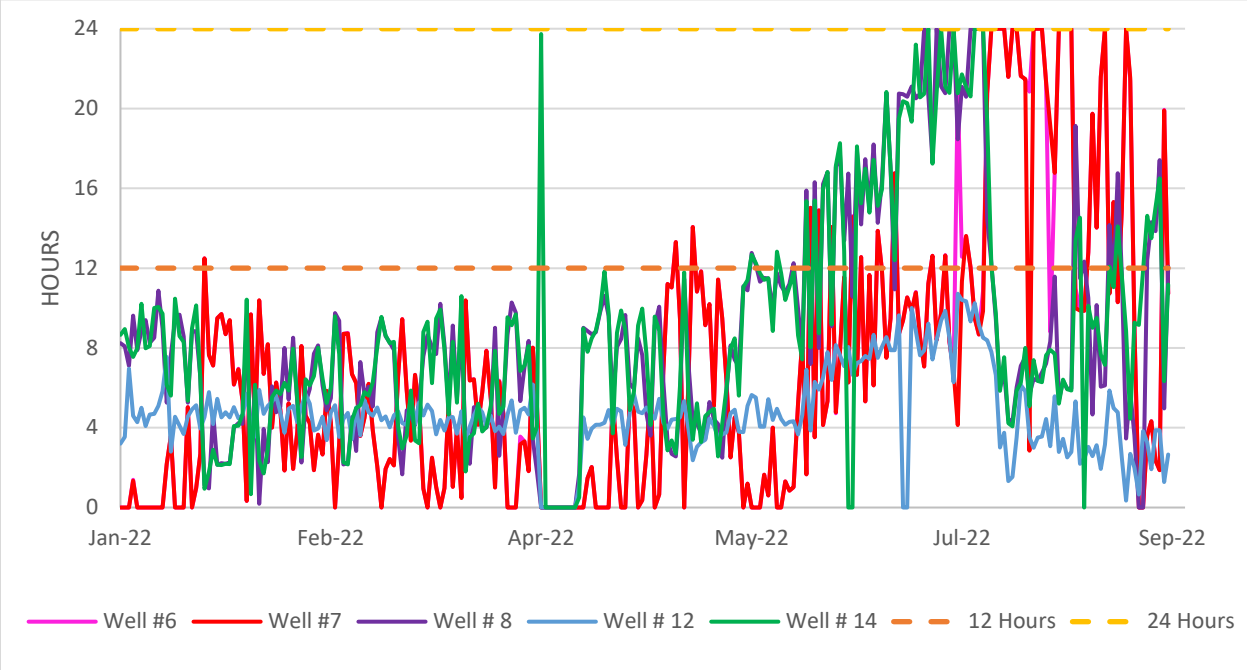


Figure 11: Central Pressure Zone Well Run Times

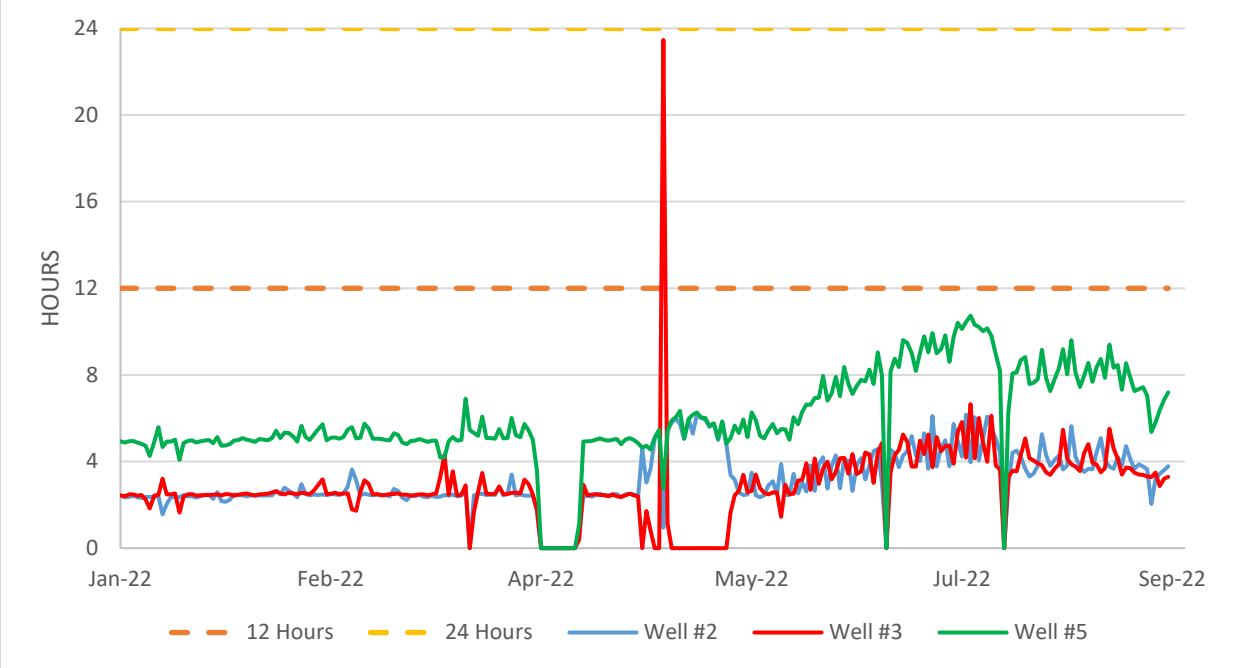
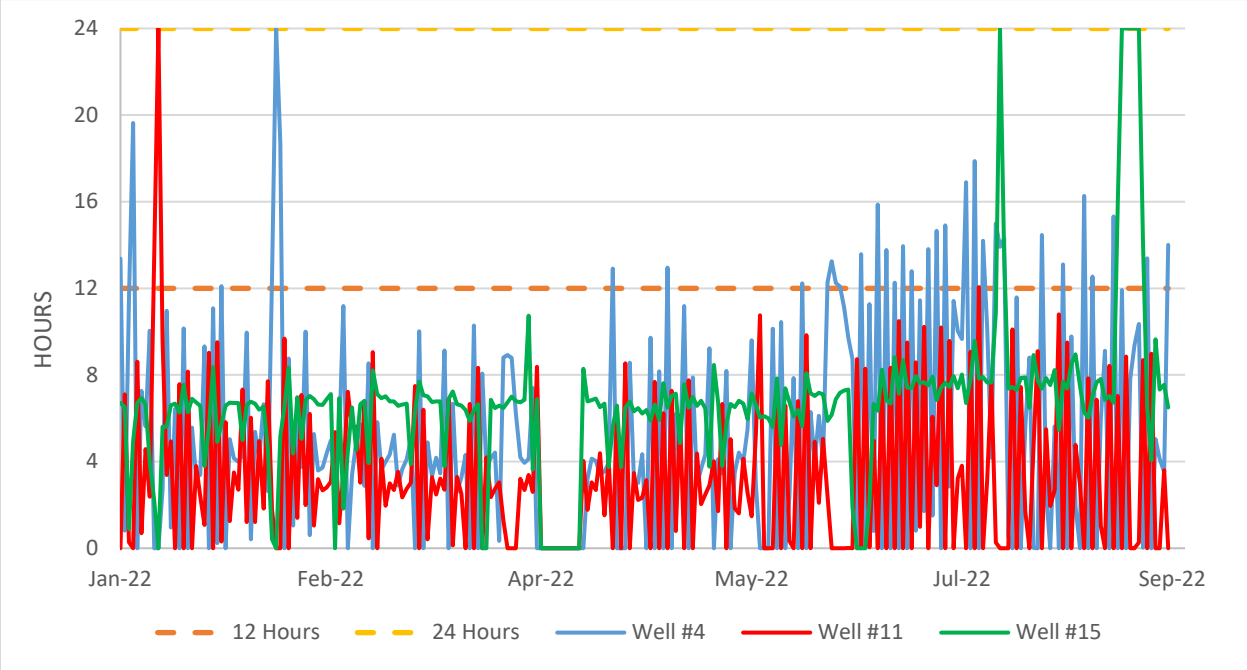


Figure 12: South Pressure Zone Well Run Times



The Central Pressure Zone run times for both the Average Day Demand and Maximum Day Demand are below the recommended run times for the 20 year scope of this report. However, the run times for the North Pressure Zone and the South Pressure Zone will exceed the recommended maximum run time within the 20 year study period based on future projection growth for both scenarios. It can also be seen in the actual well run time data in these pressure zones that well run times are currently reaching the 24 hour mark. Additional production should be considered at this time.

Storage Capacity and Fire Flow

Section 7.1.1 of The Minimum Design Standards for Missouri Community Water Systems stipulate tanks should be designed to turn over a sufficient percentage of stored water daily to minimize water quality issues. Generally, at least one quarter of the water in each storage facility should be turned over every day. It is also necessary that the storage tanks maintain a minimum of one average day's usage. The City's current Average Day Demand is 3,246,280 gpd. This usage results in a 90% turnover rate in the six (6) storage tanks that have a combined storage capacity of 3,600,000 gallons. This translates to slightly over one (1) day detention time. Record data from 2021 showed the lowest average gallons pumped was during the month of November with an average day of 2,430,103 gpd. The 2,430,103 gpd usage results in a 68% turnover rate in the six (6) storage tanks. This translates to over one (1) day detention time which meets the suggested 25% daily turnover rate.

The Design Guide for Community Water Systems requires a minimum fire flow of 250 gpm for fire duration of two (2) hours to provide adequate fire flow. However, it is recommended that the system provide enough storage to provide a fire flow of 1,000 gpm in residential areas and 2,500 gpm in commercial areas for a duration of two (2) hours. The Standards also state that systems that provide fire protection shall have sufficient capacity to provide minimum required fire flow for the length of fire duration and shall provide adequate storage to meet diurnal peak flow with fire flow being considered. Water stored for fire protection shall be in addition to that stored for normal Average Day Demand. Needed fire flows are met by a combination of flows from elevated or pumped water storage. Systems shall be capable of providing designed pump flows with the largest pump or well out of service. The following equation was used to determine required storage capacity for fire flow:

*Average Day Demand + [(Fire Flow – Well Pumping Rate)*2 hour fire duration]*

The following table summarizes the storage capacity requirements for each pressure plane in the existing water system.

Table 11: Required Storage Capacity to Provide Fire Flow

Pressure Zone	Average Day Demand (Gallons)	Firm Capacity (gpm)	Required Storage for 1000 gpm Fire Flow (Gallons)	Required Storage for 2500 gpm Fire Flow (Gallons)	Storage Capacity (Gallons)
North	1,525,752	3,000	1,285,752	1,465,752	1,650,000
Central (Total System)	3,246,280	7,920	2,415,880	2,595,880	3,600,000
South	876,496	1,280	842,896	1,022,896	1,750,000

The following figures show the required storage capacity based on the 3% population growth and projected water usage through the future years for each pressure plane based on the Projected Average Day Demand previously shown in Figure 4 of this report. The horizontal orange dashed line represents the storage volume provided by elevated storage tanks in each pressure zone. The solid blue line represents minimum 1,000 gpm recommended fire flow in addition to projected Average Day Demand for the city in residential areas. The solid green line represents minimum 2,500 gpm recommended fire flow in addition to the projected Average Day Demand for the city in commercial areas.

Figure 13: North Pressure Zone Projected Storage Requirements

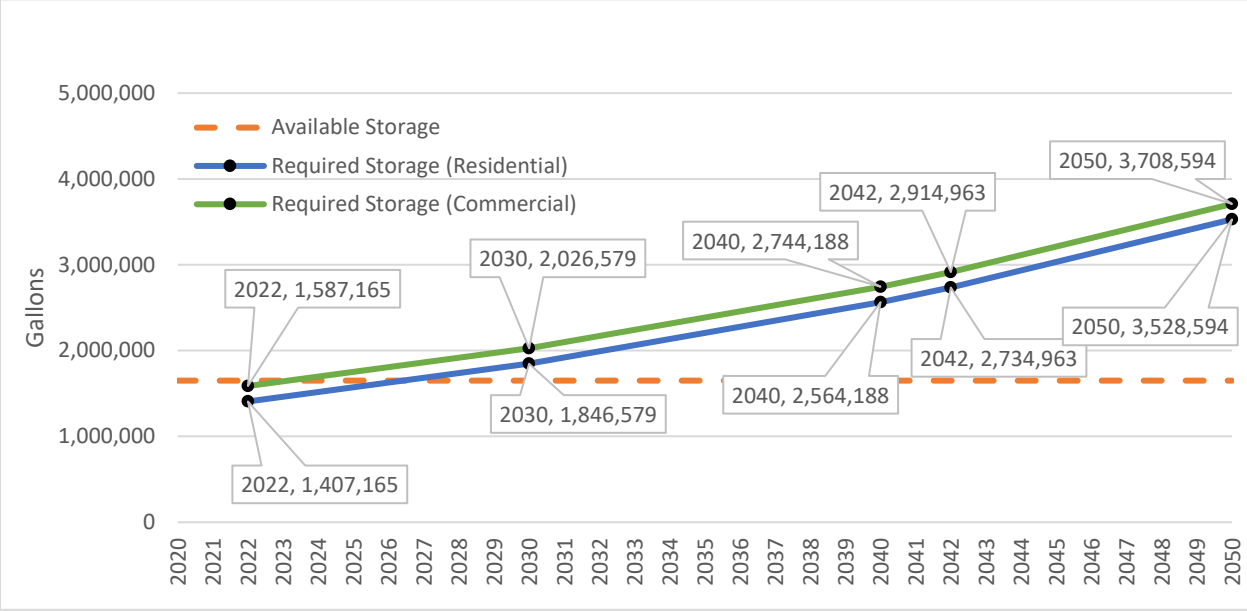


Figure 14: Central Pressure Zone (Total System) Projected Storage Requirements

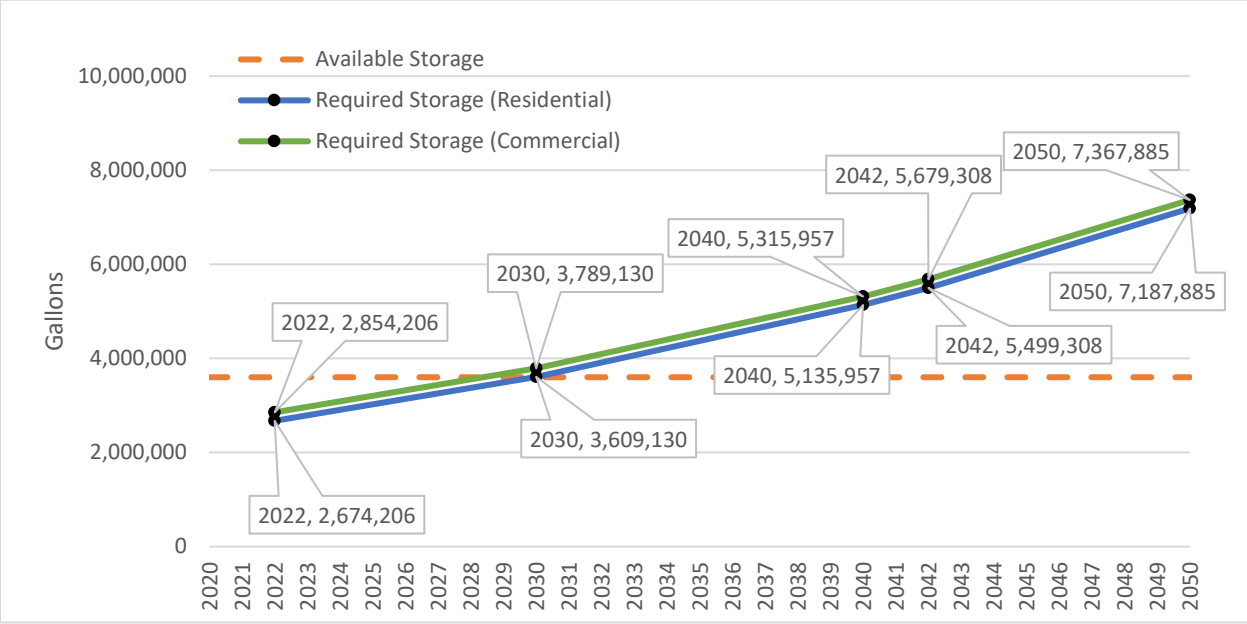
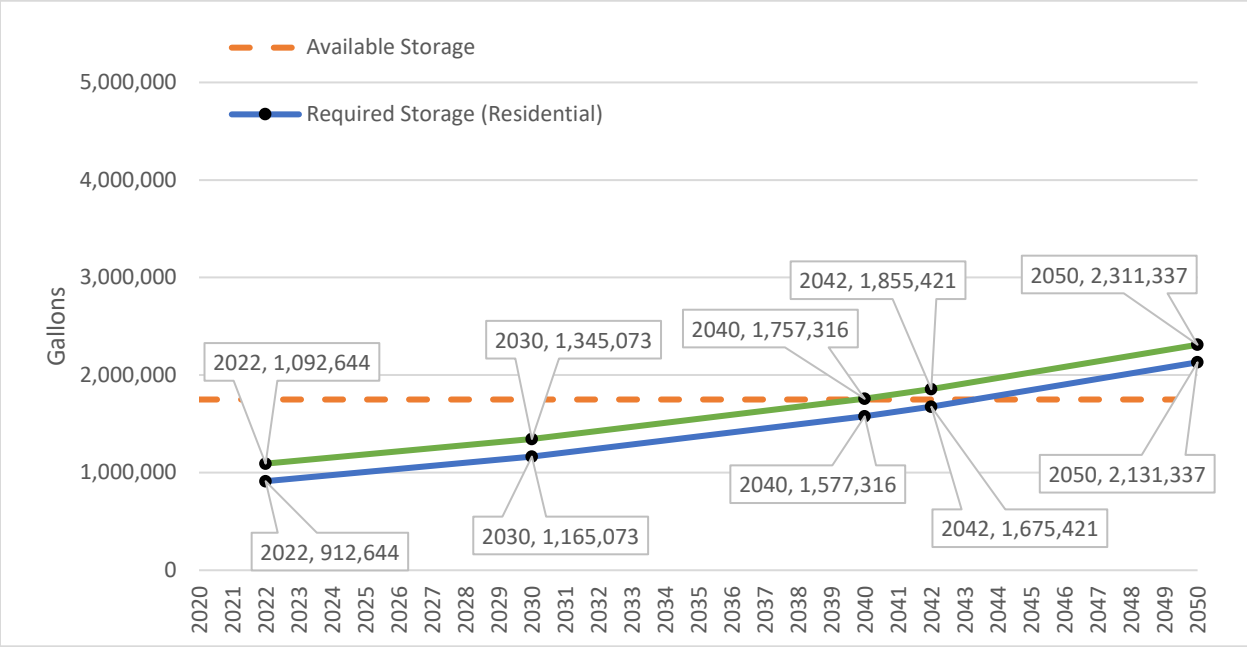


Figure 15: South Pressure Zone Projected Storage Requirements



As seen in the Figure 13, The North Pressure Zone is approaching the recommended storage requirements for fire flows in commercial areas and requires additional storage at this time. As seen in Figure 15, the South Pressure Zone will not be able to meet adequate storage requirements for fire flow by the year 2040. Additional storage should be considered at this time.

The Central Pressure Zone currently has ample storage to provide sufficient fire flow and with the additional production and storage that will need to be provided in the North and South, the Central Pressure Zone will be able to provide adequate storage within the 20 year scope of this water study.

Hydraulic Model Analysis

Pressure and Flow

The North Pressure Zone operates at a high water level of 1,481'. Ground elevations throughout this pressure zone range between 1,153' and 1,380'. The high water elevation of 1,481' creates static pressures of 44 psi in areas of high elevations and 142 psi in areas of low elevations.

The Central Pressure Zone operates at a high water level of 1,363'. Ground elevations throughout this pressure zone range between 1,100' and 1,270'. The high water elevation of 1,363' creates static pressures of 40 psi in areas of high elevation and 114 psi in areas of low elevations.

The South Pressure Zone operates at a high water level of 1,466'. Ground elevations throughout this pressure zone range between 1,130' and 1,350'. The high water elevation of 1,466' creates static pressures of 50 psi in areas of high elevation and 146 psi in areas of low elevations.

Peak Flow

Based on Section 8.1.1 of the Missouri Design Guide for Community Water Systems, systems shall be designed to maintain a minimum pressure of 35 psi at ground level at all points in the distribution system under all conditions of design flow not including fire flow. System peak flow analysis was performed using WaterGEMS. A flow rate of one (1) gpm per connection was utilized for peak flow analysis. Under peak flow conditions the system pressures range from 30 psi to 144 psi. A map showing the system pressures after two hours of peak flow can be found in Appendix G.

Fire Flow

It is recommended that the system should be capable of providing fire flows of 1,000 gpm for two hours in residential areas and 2,500 gpm for two hours in commercial areas. Fire flow analysis was performed using WaterGEMS. Fire flow calculations were performed maintaining a minimum system pressure of 20 psi at all points in the system. Most of the current system can adequately provide the minimum required fire flow. The portion of the system that cannot provide the required fire flow is mainly due to small diameter pipe. There are 4 inch diameter or smaller water mains which create low fire flow areas. Small diameter water mains restrict flow due to the small cross-sectional area allowing water to pass and the friction between the water and pipe wall. The larger the cross-sectional area of the pipe, the more flow will be allowed to pass with less friction. A map showing the existing system's fire flow hydraulic analysis can be found in Appendix H.

All fire flow analysis within this report is performed making the following assumptions:

1. All flows are calculated with the storage tanks at high water level.
2. Available flows are limited by maintaining a residual system pressure of 20 psi.
3. Flows are calculated under the conditions of water being pumped from system hydrants. (Pumping capabilities of the local fire department may limit the available flow.)

FINANCIAL STATUS OF EXISTING SYSTEM

Overview

City of Ozark financial data and auditor's reports have been provided for the years 2016 through 2021. The financial data reports from the City are included in Appendix I. In recent years, the city has experienced an increase in the Change in Net Position from $1,270,798 in 2016 to $1,382,388 in 2021. A summary of the operating income and expenses for 2016 to 2021 is provided in Table 12 and illustrated in Figure 16.

Accounts Description

Water Expenses

Expenses for the water system includes depreciation expense, salaries and allowances, operating expense, repairs and maintenance, interest and fiscal charges, utility fees, equipment upgrades, engineering fees, and debt service and interest fees.

High value long-term debt items as of December 2021 include:

- A 2001 combined Waterworks and Sewerage System Revenue Bond with a remaining balance of $65,000 and debt maturing January 2022.
- A 2006 combined Waterworks and Sewerage System Revenue Bond with a remaining balance of $2,300,000 and debt maturing July 2026.
- A 2007 combined Waterworks and Sewerage System Revenue Bond with a remaining balance of $6,815,000 and debt maturing January 2028.
- A 2012 combined Waterworks and Sewerage System Revenue Bond with a remaining balance of $105,000 and debt maturing December 2025.
- A 2013 Refunding Water System Improvement Certificate of Participation with a remaining balance of $5,379,625. 4.12% was issued to the General Fund and the remaining 95.88% to the Water Department with debt maturing May 2033.
- A 2016 Water System Improvements Certification of Participation with a remaining balance of $6,565,000 and debt maturing May 2038.

Table 12: Long Term Debt

Year End December 31,	Principal	Interest
2022	$ 443,559	$ 421,368
2023	$ 505,721	$ 406,000
2024	$ 534,750	$ 388,187
2025	$ 539,549	$ 368,669
2026	$ 539,750	$ 347,917
2026-2031	$ 3,074,988	$ 1,388,266
2032-2036	$ 4,556,278	$ 656,901
2037-2038	$ 1,750,000	$ 57,364
Total	**$ 11,944,595**	**$ 4,034,672**

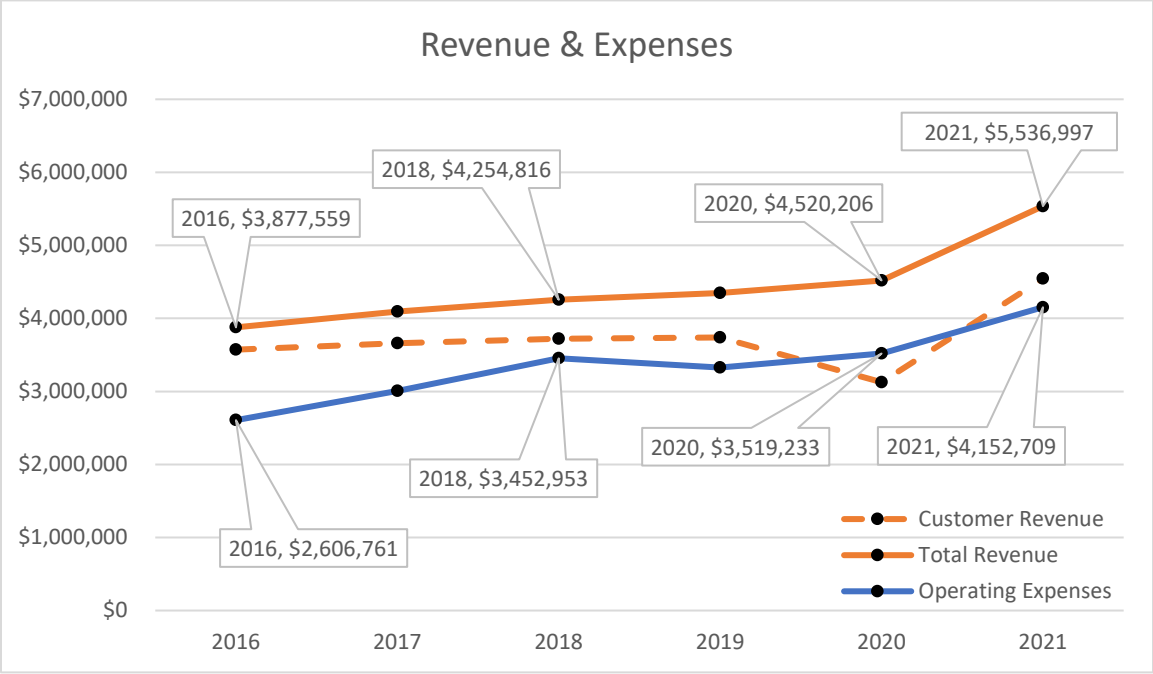
Water Incomes

Income for the water system includes water bills, water sales, new water connections, water reconnect fees, and other income.

Table 13: Historic Water Statement of Revenue, Expenses, and Change in Net Position

Description	2016	2017	2018	2019	2020	2021
REVENUE						
Charges for Service	$3,574,036	$3,659,305	$3,722,018	$3,737,980	$3,126,081	$4,543,114
Operating Grants /Contributions	$56,173					$1,900
Capital Grants/ Contributions	$247,350	$432,686	$532,798	$610,477	$1,394,125	$991,983
EXPENSES						
Operating Expenses	($2,606,761)	($3,008,455)	($3,452,953)	($3,326,332)	($3,519,233)	($4,152,709)
Change in Net Position	$1,270,798	$1,083,536	$801,863	$1,022,125	$1,000,973	$1,382,388

Figure 16: Historic Water Account Revenue and Expenses



From the above analysis and tables displaying the summary of water accounts, it can be seen over the five (5) years analyzed that the water system has operated at an average annual surplus of over $1,000,000. It can also be seen that service charges decreases significantly in the year 2020 despite the continual increase in customers.

Current Water Rates

The City's current rate schedule for water service is as follows:

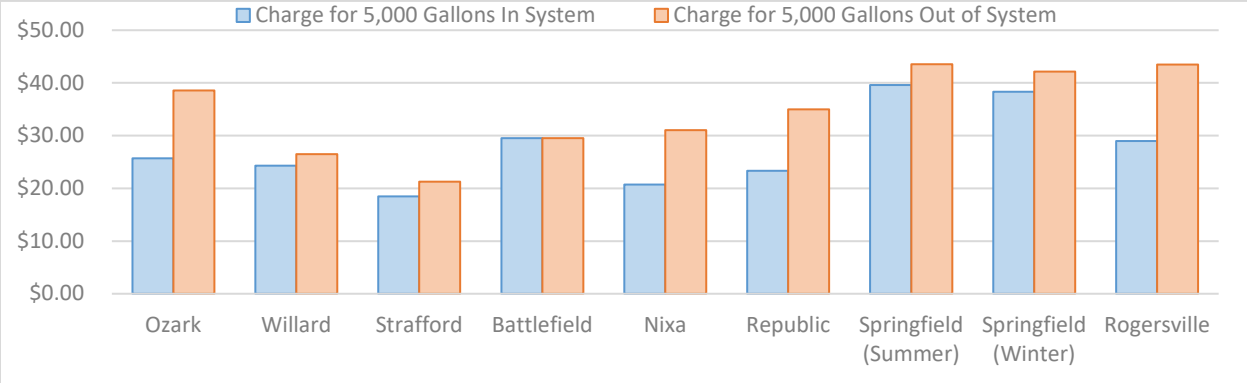
- Base Rate (First 1,000 gallons) $12.50
- Per 1,000 gallons thereafter $3.30

As previously stated in the Water Consumption section of this report, evaluation of water sold data from May to September yields 243 gpd per connection. This is equivalent to an average of 7,391 gallons per month per connection. 7,391 gallons applied to the above rate schedule yields an average monthly water bill of $35.60 per connection per month. With 9,538 connections as of 2021, customer sales revenues for the water system should average approximately $339,553 per month and $4,074,634 per year. Table 13 provides a comparison of monthly user rates of surrounding systems based on a monthly water usage of 5,000 gallons.

Table 14: Water Rates of Regional Supply Systems for 5,000 Gallons

Water Supply System	In System		Out of System	
	Base Rate	Charge for 5,000 gal	Base Rate	Charge for 5,000 gal
Ozark	**$12.50**	**$25.70**	**$18.75**	**$38.55**
Willard	$13.89	$24.29	$15.12	$26.48
Strafford	$5.44	$18.50	6.26	$21.28
Battlefield	$17.50	$29.50	$17.50	$29.50
Nixa	$15.00	$20.70	$22.50	$31.06
Republic	$8.09	$23.33	$12.13	$34.97
Springfield (Summer)	$18.50	$39.59	20.35	$43.55
Springfield (Winter)	$18.50	$38.31	$20.35	$42.14
Rogersville	$9.00	$29.00	$13.50	$43.50

Figure 17: Water Rates of Regional Systems for 5,000 Gallons



AREAS OF KNOWN CONCERN AND RECOMMENDATIONS

1) Project 1 - Northeast Pressure Zone

The North Pressure Zone no longer meets the recommended fire flow rates of 1,000 gpm in residential areas and 2,500 gpm in commercial areas. Furthermore, the North Pressure Zone experiences low water pressure in the Northeast corner of the city due to high elevations. Therefore, it is recommended that the city implements a new pressure zone in the Northeast corner of the city to supply sufficient pressure to this area. These improvements can also be configured to add storage to the North Pressure Zone. With the addition of the new Northeast Pressure Zone, a new storage facility, well, PRV, and all necessary piping will be added within the pressure zone. A potential location for the new well and tower has been determined along E Melton Road. The proposed height of the new tank will be approximately 120 feet, making the high water elevation 1,520. At this time the tank does not exceed FAA notice criteria. The Notice Criteria Tool is attached in Appendix J. An exhibit for the proposed improvements for the new Northeast Pressure Zone are illustrated in Exhibit 1 of Appendix K.

Criteria used to analyze new tank locations are as follows:

- Ground Elevation
- Areas of Potential Customer Growth
- Current Land Usage
- Proximity to, or Location Within, the Existing System
- Existing Infrastructure

Table 15: Northeast Pressure Zone Cost Estimate

PROJECT 1 - NORTHEAST PRESSURE ZONE COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
1,000,000 Gallon Elevated Storage Tank	LS	1	$2,500,000.00	$2,500,000.00
12" Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	4,700	$180.00	$846,000.00
12" Diameter Well, Well House, Control Panels, & Equipment	LS	1	$1,100,000.00	$1,100,000.00
12" PRV and Valve Vault	LS	1	$150,000.00	$150,000.00
Sitework	LS	1	$250,000.00	$250,000.00
Sub-Total				$4,846,000.00
Contingencies (15%)				$726,900.00
Engineering (10%)				$484,600.00
Inspection				$242,300.00
TOTAL				**$6,299,800.00**

2) Project 2 - Cabinet Drive Water Main Improvements

Cabinet Drive Water Main Improvements consists of replacing 860 lineal feet of 8-inch diameter water main along Cabinet Drive. This section of main was identified by staff as a problematic area with multiple main breaks. An exhibit for the proposed improvements for the Cabinet Drive Water Main Improvements are illustrated in Exhibit 2 of Appendix K.

Table 16: Cabinet Drive Water Main Improvements Cost Estimate

PROJECT 2 - CABINET DRIVE WATER MAIN IMPROVEMENTS COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
8" Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	860	$160.00	$137,600.00
Sub-Total				$137,600.00
Contingencies (15%)				$20,640.00
Engineering (10%)				$13,760.00
Inspection				$6,880.00
TOTAL				**$178,880.00**

3) Project 3 - PRV Consolidation

As seen in Exhibit 3 of Appendix K, there are several PRV's located between the North Pressure Zone and the Central Pressure Zone. Consolidating these PRV's will reduce operation and maintenance costs for the city. There are 2 proposed options for the PRV Consolidation Project. Option 1 includes a new PRV north of the existing 12 inch water main connection across Hwy 65 to the Spring Valley Subdivision and a new 8 inch water main connecting the north existing 8 inch water main crossing Hwy 65 to the Spring Valley Subdivision with a new PRV. This will eliminate the need for the Town and Country PRV, Mountain Blvd PRV, Campbell Ford (N/S) PRV, McDonalds PRV, and Spring Valley PRV. This will also significantly increase the available fire flow to the Spring Valley Subdivision as well as the Ozark Junior High and High School. Option 2 is a more cost effective option. This includes a new PRV south of the existing 12 inch water main connection across Hwy 65 to the Spring Valley Subdivision and repairing the 6 inch water main south of Diane St that is currently capped due to a main break. This will eliminate the need for the Town and Country PRV, Mountain Blvd PRV, Campbell Ford (N/S) PRV, and McDonalds PRV.

Table 17: PRV Consolidation Option 1 Cost Estimate

PRV CONSOLIDATION COST ESTIMATE (OPTION 1)				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
8" PRV and Valve Vault	LS	1	50000	$50,000.00
12" PRV and Valve Vault	LS	1	75000	$75,000.00
Remove Existing PRV	EA	5	10000	$50,000.00
8” Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	50	160	$8,000.00
Sub-Total				$183,000.00
Contingencies (15%)				$27,450.00
Engineering (10%)				$18,300.00
Inspection				$9,150.00
TOTAL				**$237,900.00**

Table 18: PRV Consolidation Option 2 Cost Estimate

PRV CONSOLIDATION COST ESTIMATE (OPTION 2)				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12" PRV and Valve Vault	LS	1	$75,000.00	$75,000.00
Remove Existing PRV	EA	4	$10,000.00	$40,000.00
6” Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	50	$150.00	$7,500.00
Sub-Total				$122,500.00
Contingencies (15%)				$18,375.00
Engineering (10%)				$12,250.00
Inspection				$6,125.00
TOTAL				**$159,250.00**

4) Project 4 - Farmer Street to City Pool Water Main Improvements

It can be seen in the report that the Central Pressure Zone has very minimal storage and also contributes to a large portion of the small diameter water mains. The city has also stated that the City Pool Storage Tank has a high turnover rate. The Central Pressure Zone is the pressure zone with the lowest elevation allowing the higher North Pressure Zone and South Pressure Zone to contribute both production and storage to this area. However, the city has expressed concerns about these pressure zones having the capability of adequately supplying flow throughout the Central Pressure Zone. It can be seen in the Existing Water System Map that the area within the Central Pressure Zone to the east of Riverside Road is only being supplied by one (1) 10 inch diameter main and one (1) 4 inch diameter water main. Therefore, it is recommended that the city make the water main upgrades from Farmer Street to McCracken Road to allow a greater flow from the existing 12 inch water main parallel to 3rd Street to the City Pool Storage Tank located on E Parkview Avenue. An exhibit of the proposed Farmer Street Water Main Improvements can be found in Exhibit 4 of Appendix K.

Table 19: Farmer St Water Main Improvements Cost Estimate

PROJECT 4 - FARMER ST WATER MAIN IMPROVEMENTS COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12" Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	2400	$180.00	$432,000.00
Sub-Total				$432,000.00
Contingencies (15%)				$64,800.00
Engineering (10%)				$43,200.00
Inspection				$21,600.00
TOTAL				**$561,600.00**

5) Project 5 - South Pressure Zone Storage Tank

Analysis of the City's existing available storage capacity for fire flow concluded the City will require additional storage in the South Pressure Zone by 2040 (see Figure 15). It is recommended that the storage tank be located east of the Ozark Middle School located on Hartley Road. The new tanks high water level should match the exiting tanks in the South Pressure Zone. This will give the new tank a height of approximately 105 feet. At this time the tank does not exceed FAA notice criteria. The Notice Criteria Tool is attached in Appendix J. An exhibit of the proposed sites is located in Appendix K.

Criteria used to analyze new tank locations are as follows:

- Ground Elevation
- Areas of Potential Customer Growth
- Current Land Usage
- Proximity to, or Location Within, the Existing System
- Existing Infrastructure

Table 20: South Pressure Zone Storage Tank Cost Estimate

PROJECT 5 - SOUTH PRESSURE ZONE STORAGE TANK COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
1,000,000 Gallon Elevated Storage Tank	LS	1	$2,500,000.00	$2,500,000.00
Sitework	LS	1	$200,000.00	$200,000.00
Sub-Total				$2,700,000.00
Contingencies (15%)				$405,000.00
Engineering (10%)				$270,000.00
Inspection				$135,000.00
TOTAL				**$3,510,000.00**

6) Project 6 - South Pressure Zone Well

Analysis of the city's projected Maximum Day Demand in the South Pressure Zone will surpass the available pumping capacity at firm capacity by 2030 (see Figure 9). An additional well will be needed at this time. The optimal location of the proposed well will be with the location of the proposed tower discussed in the previous recommendation. An exhibit of the proposed site can be found in Exhibit 5 of Appendix K.

Table 21: South Pressure Zone Well Cost Estimate

PROJECT 6 - SOUTH PRESSURE ZONE WELL COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12" Diameter Well, Well House, Control Panels, & Equipment	LS	1	$1,100,000.00	$1,100,000.00
Sitework	LS	1	$50,000.00	$50,000.00
Sub-Total				$1,150,000.00
Contingencies (15%)				$172,500.00
Engineering (10%)				$115,000.00
Inspection				$57,500.00
TOTAL				**$1,495,000.00**

7) Project 7 - South Pressure Zone Water Main Improvements

With the addition of a new well and storage tank on Hartley Road, the South Pressure Zone will also need water main improvements to adequately supply flow from the new storage tank to the existing system. The new 12 inch diameter water main will run from the proposed site location of the new well and storage tank south to South Street and west along South Street to the intersection at 3rd Street to connect to the existing 12 inch diameter water main. An exhibit of the proposed improvements can be found in Exhibit 5 of Appendix K.

Table 22: South Pressure Zone Water Main Improvements Cost Estimate

PROJECT 7 - SOUTH PRESSURE ZONE WATER MAIN IMPROVEMENTS COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12" Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	8775	$180.00	$1,579,500.00
Sub-Total				$1,579,500.00
Contingencies (15%)				$236,925.00
Engineering (10%)				$157,950.00
Inspection				$78,975.00
TOTAL				**$2,053,350.00**

8) Project 8 - Barrington Springs Improvements

The city has identified the subdivision of Barrington Springs off McCracken Road as an area the system that often produces low pressures especially during periods of high demand. The most optimal solution would be a water main extending the South Pressure Zone to Barrington Springs. This would consist of a new PRV and a 12 inch diameter water main from S 21st Avenue to McCracken Road. This is a more costly and lengthy option; however, it would also benefit the system and future development by creating another 12 inch connection from the South Pressure Plane to the Central Pressure Zone. As land develops along Countryman Road requiring a cost share option for developers could help fund the cost of the proposed water main extension. An exhibit of the proposed improvements can be found in Exhibit 6 of Appendix K.

Table 23: Barrington Springs Water Main Improvements Cost Estimate

PROJECT 8 - BARRINGTON SPRINGS WATER MAIN IMPROVEMENTS COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12” Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	4150	$180.00	$747,000.00
12" PRV and Valve Vault	LS	1	$150,000.00	$150,000.00
Sub-Total				$897,000.00
Contingencies (15%)				$134,550.00
Engineering (10%)				$89,700.00
Inspection				$44,850.00
TOTAL				**$1,166,100.00**

9) Project 9 - Fremont Road Water Main Improvements

This project consists of creating a second interconnection from the Ozark Water System to what was the Finley Valley Water System. This will allow Finley Valley to have additional access to the Ozark Water System in the case of a main break or poor fire protection. The proposed 12 inch diameter water main will extend off the existing 12 inch diameter water main, at the intersection of North Road and Fremont Road, and continue south along Fremont Road to Richwood Road. Then the water main will continue west along Richwood Road to the intersection of Combs Road. Then south along Combs Road and connect to the existing 6 inch diameter water main at Wildflower Lane. An exhibit of the proposed site can be found in Exhibit 7 of Appendix K.

Table 24: Fremont Road Water Main Extension Cost Estimate

PROJECT 9 - FREMONT ROAD WATER MAIN EXTENSION COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12" Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	6690	$180.00	$1,204,200.00
12" PRV and Valve Vault	LS	1	$150,000.00	$150,000.00
Sub-Total				$1,354,200.00
Contingencies (15%)				$203,130.00
Engineering (10%)				$135,420.00
Inspection				$67,710.00
TOTAL				**$1,760,460.00**

10) Project 10 - Highway NN Water Main Extension

Due to the Central Pressure Zone being located in the valley of the Finley River, this zone can be fed by the higher North and South Pressure Zones and eliminates the need for additional storage in this area. However, to ensure adequate flow to the Central Pressure Zone there must be multiple large diameter connections from the North and South Pressure Zones. Extending the existing 12 inch diameter main from Ozark North Elementary School, south of the intersection of School Street and Highway NN, south along Highway NN to the existing 6 inch diameter main on N 4th Street will provide another connection between the North Pressure Zone to the Central Pressure Zone. An exhibit of the proposed water main can be found in Exhibit 8 of Appendix K.

Table 25: Hwy NN Water Main Extension Cost Estimate

PROJECT 10 - HWY NN WATER MAIN EXTENSION COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12” Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	10280	$180.00	$1,850,400.00
12" PRV and Valve Vault	LS	1	$150,000.00	$150,000.00
Sub-Total				$2,000,400.00
Contingencies (15%)				$300,060.00
Engineering (10%)				$200,040.00
Inspection				$100,020.00
TOTAL				**$2,600,520.00**

11) Project 11 - North Pressure Zone Storage Tank

The Central Pressure Zone currently has ample storage to provide sufficient fire flow. And although, the Central Pressure Zone will be able to provide adequate storage within the 20 year scope of this water study with the additional production and storage that will need to be provided

in the North and South, it will be approaching maximum capacity and the city will need to consider adding additional storage at this time. This can also be said for the North Pressure Zone; therefore, it is recommended a new storage tank be placed in the North Pressure Zone to provide the needed additional storage to the North Pressure Zone and Central Pressure Zone. A proposed location for the new storage tank would ideally be located on the west side of Highway 65 to allow more sufficient flow throughout this area of the system. However, given that the need for the storage tank is in the far future it is recommended that the city re-evaluate the location for the proposed storage tank at a later date to correlate with future development.

Table 26: North Pressure Zone Storage Tank Cost Estimate

PROJECT 11 - NORTH PRESSURE ZONE STORAGE TANK COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
1,000,000 Gallon Elevated Storage Tank	LS	1	$2,500,000.00	$2,500,000.00
Sitework	LS	1	$200,000.00	$200,000.00
Sub-Total				$2,700,000.00
Contingencies (15%)				$405,000.00
Engineering (10%)				$270,000.00
Inspection				$135,000.00
TOTAL				**$3,510,000.00**

12) Project 12 - Bluestem Water Main Improvements

There is currently only one 12 inch water main serving the northeast corner of the system east of the Bluestem Storage Tank. To provide another connection to this area it is proposed that a 12 inch water main will connect from the Bluestem Storage Tank to the existing 8 inch diameter main to the northeast at the corner of Bluestem Road. With the addition of the proposed improvements to the Northeast Pressure Zone a new PRV will also be necessary. An exhibit of the proposed water main improvements can be found in Exhibit 9 of Appendix K.

Table 27: Bluestem Water Main Improvements Cost Estimate

BLUESTEM WATER MAIN IMPROVEMENTS				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
12” Diameter SDR 21 PVC Water Main (Including Hydrants, Valves, & Fittings)	LF	3800	$180.00	$684,000.00
12" PRV and Valve Vault	LS	1	$150,000.00	$150,000.00
Sub-Total				$684,000.00
Contingencies (15%)				$102,600.00
Engineering (10%)				$68,400.00
Inspection				$34,200.00
TOTAL				**$889,200.00**

13) Small Diameter Water Main Improvements

The Ozark Water System currently has approximately 56,000 lineal feet of water main that is 3 inch diameter or smaller. This small diameter pipe drastically reduces the amount of available fire flow throughout the system. These mains are also older parts of the system with potential for leakage. Replacing these older mains will help reduce the amount of water loss. It is recommended that the city eliminate as much of the small diameter pipe as necessary. A program shall be put into place to replace a portion of the small diameter main each year. The system also has 81,000 lineal feet of existing 4 inch diameter water main. The replacement of 4 inch diameter main should also be considered in large areas of poor fire protection and in conjunction with future street improvement projects. An exhibit of the small diameter mains and fire flow analysis of the system can be seen in Exhibit 10 of Appendix K. It is recommended that the city allot $250,000 a year towards small diameter water main improvements.

14) Water Meter Replacement Program

The city has approximately 9,538 total connections in their system as of 2021. Each connection has a water meter to record the total monthly usage of each connection. The older the water meters become, the more inaccurate they become. This inaccuracy is always in the customer's favor. If a large amount of water meters are misreading the actual water usage, there will be water that is unaccounted for. This unaccounted water is called water loss. Over the five years analyzed, the city has had an average water loss of 34%. A 10% to 12% water loss is acceptable. To reduce water loss throughout the system, it is recommended the city replace old water meters with new ones, otherwise known as a meter change out program. Water meters generally need to be replaced every 15 to 20 years as they often lose accuracy with age. There are several areas within the city that have meters approaching or exceeding the recommended replacement period. To start the replacement of these aging water meters and keep all other meters on schedule with replacement within the mentioned replacement period it is recommended that the city start a meter change out program and replace approximately 5-10% of the existing meters each year. Therefore, it is recommended the city allot $240,000 each year towards water meter replacement.

The following items are also recommended to more accurately track water loss:

- Regular calibration of the master meters at each well should be performed. This will allow accurate recordings of water production.
- Water used for water main flushing and water used by the fire department should be tracked and recorded with monthly usage and production data. This will allow for more accurate unaccounted water loss calculations.

Table 28: Water Meter Replacement Cost Estimate

WATER METER REPLACEMENT COST ESTIMATE				
ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
5/8 Inch Water Meter and End-Point Transmitter Equipment	EA	1	$250.00	$250.00

15) Oak Street Storage Tank Demolition

The 50,000-gallon Multi-Leg Tank (Oak Street) was inspected on April 29, 2015. The exterior of the tank was found to be in fair to poor condition with heavy de-lamination & oxidation and surface corrosion. The interior of the tank was found in fair condition with staining, pitting, blistering, cracks, rust, and surface corrosion. The recommendations within the report state that the wall to roof connection joints need to be replaced and the roof support structure needs to be repaired. The ladder was found to be unsafe and in poor condition and needs to be replaced. The report also states that both the interior and the exterior need to be sandblasted and recoated.

The Oak Street Storage Tank is still currently in use, however, due to expensive cost of repairs and the minimal storage the tank contributes to the system, it is highly recommended that the city moves forward with the proposed plans to demo the tower.

SOUTHWEST MISSOURI WATER COALITION

The Southwest Missouri Water Coalition includes two sister organizations with the mission to ensure adequate and affordable water supply for southwest Missouri. Tri-State Water Coalition is a non-profit organization whose mission is to advocate for secure and sustainable water supplies for the next generation of southwest Missouri. The Southwest Missouri Joint Municipal Water Utility Commission is a group of public water providers in southwest Missouri working together to purchase additional water supply and infrastructure necessary to address projected water supply shortfalls. The Commission was developed by the board of directors of the Tri-State Water Coalition. The City of Ozark is both a member of the Southwest Missouri Water Coalition as well as the Joint Municipal Water Utility Commission.

According to census data, southwest Missouri has experienced significant population growth since 1990 with Greene County, Christian County, and Taney County being some of the fastest growing counties in the state. These areas, as well as other surrounding communities, are all heavily reliant on ground water. As population increases, the demand for ground water increases and continues to lower the water table especially during drought conditions. This makes the ground water less accessible and more expensive to pump to the surface. Tri-State Water Resource Coalition is taking a proactive effort in assuring these communities can continue to have access to adequate water supply as demand continues to increase in future years.

Tri-State Water has conducted several research studies to project the future needs of water supply and define potential sources of surface water to alleviate the increasing stress on ground water supplies. Three options have been presented in their findings as priority options for additional water supply: Stockton Lake, Table Rock Lake, and Pomme de Terre Lake.

In 2012 Tri-State Water evaluated the forecasted water demand from 2010 to 2060 for the 16 counties within the Tri-State Area. A water demand gap analysis was performed for the 9 of the 16 counties whom have indicated an interest in purchasing additional water supply. A demand gap of 39 million gallons a day in 2060 was estimated for these counties. Stockton Lake was the chosen as the first surface water source to be used in the request for reallocation. Participants

wanting to secure the water storage at Stockton Lake will need to agree to a two-phase infrastructure construction plan. Phase 1 will be to pay the initial shared investment for the water storage. Phase 2 will be the construction and financing of a raw water transmission line from Stockton Lake to the participants water system. Three conceptual plans have been developed to help plan for future estimated costs. However, all three alternatives are identical for transmission to Ozark. This would include access to the regional system through a hub connection to the City Utilities system. Preliminary cost estimates have been provided with an accuracy of +50/-30%. As future project planning continues to develop and more accurate cost estimates and timelines are provided, the city should continue to evaluate for future financial planning.

FINANCIAL EVALUATION AND RECOMMENDATIONS

Planning for long term capital improvements first involves setting fees for the water system users to adequately cover operations and long-term capital expenses needed to maintain the infrastructure. A consideration in setting billing rates is that funding agencies typically encourage water rates be approximately two percent of the median household income (MHI). Data on MHI was obtained from the website www.data.census.gov. The MHI value for Ozark, MO was $58,995. At a MHI of $58,995 per year, the 2 percent value would represent a $98.33 per month water bill. The city's current average monthly water bill is $35.60 per connection. Data from 2016 to 2021 shows an average water expense of $3,344,407. The required yearly income to cover expense and provide a five percent yearly surplus is $3,511,628. The required yearly income of $3,511,628 divided among the 9,538 connections yields a required monthly water bill of $30.68. This represents that the current rates are appropriate for the water system but low in comparison to surrounding communities.

Another aspect of financial management for water systems is the desire to maintain cash reserves of three to six months of operating expenses. Management of funds should continue to include the availability of enough cash assets to cover operations. As plans are made for capital improvements to the water system, various funding options may be explored, including conventional financing, Certificates of Participation, bonds, low interest loans, grant funding, or some combination of these sources.

Grants and loan rates from USDA Rural Development are dependent on the MHI of the area, which is used to classify the city into one of three levels—poverty, intermediate, or anything above intermediate. Grants are available for up to 75% of the project at the poverty level and up to 45% at the intermediate level. Low interest loan rates are on a graduated scale for each of these three levels.

The Missouri Department of Economic Development has Community Development Block Grants (CDBG) that may be applicable for certain situations; eligibility for CDBG funding is based, in part, on the percentage of households with Low and Moderate Income (LMI).

In Missouri, the first step in pursuing government funding is to send the engineering study of the project through the Missouri Water and Wastewater Review Committee to receive input on which grants or loans would be the best fit for the project. Grants and loans through government entities often have special provisions, which may increase the administration and engineering

costs for a project and prolong project completion. The conditions of the grant or loan usually require a bond issue and may limit other aspects of financial planning and decision making for the city. In deciding on the source of funding, sometimes political and strategic issues also affect the analysis rather than being a purely financial decision. Therefore, it is prudent to evaluate a wide variety of funding options.

Three sources of income have been identified to fund the proposed projects. Below are the recommended sources of income to pay for the water system improvements:

1. The City has unrestricted cash that can be used to pay for a portion of the projects out of pocket. After this point, additional funding will be needed to finish the remaining projects.
2. The City's water system generates an average annual net income of $1,093,614. The net income from the existing user rates can be used to fund a portion of the water improvement projects.
3. The City's user rates are slightly lower compared to neighboring water systems. The City should consider raising user rates as a third revenue source for the proposed water system capital improvement projects. The existing user rates already produce a net profit annually. The last rate increase was dated 2012. Due to this, the funding acquired from a user rate increase can be allocated to fund the proposed projects and sustain financial position. This will be the City's decision whether or not to pursue a rate increase.

As the City grows and more customers are connected to the system, more monthly revenue will accumulate. The City's user rates should continue to be evaluated and adjusted as needed to ensure the City's infrastructure can be maintained, with required improvements as needed. Considering annual debt service payments and operations and maintenance costs, we believe there is a feasible plan to pay for the new water improvements using the three sources shown above.

Larger scale project such as Project 1, Project 5, and Project 11 will require additional funding. if the city were to fully fund these projects themselves, they would need to consider user adjustment rates and/or financial assistance options. The table below is an example of potential options the city may pursue. This is based on the city financing approximately $13.4 million at a fixed rate of 5% and utilizing the known number of 9,538 customer connections.

Table 29: Financing/User Rate Adjustments

AMOUNT FINANCED	REPAYMENT YEARS	CITY PAYMENT PER YEAR AT 5% INTEREST	MONTHLY COST INCREASE PER CONNECTION (ASSUMING 9,538 CONNECTIONS
$13,400,000	20	$1,075,250	$9.39
$13,400,000	30	$871,690	$7.62

It shall also be noted that the city should consider the need for additional user rate increases when evaluating the financial planning for the reallocation of water supply and transmission infrastructure as previously stated in the Southwest Missouri Water Coalition section of this report. As future project planning continues to develop and more accurate cost estimates and

timelines are provided the city can better determine the additional financing necessary for these improvements.

Combining these sources of funding and based on City of Ozark's current financial standing and the priority of the improvements, it is recommended they pursue a combination of bonding with future out-of-pocket or additional financing. This strategy involves the City acquiring a new Equipment Lease Purchase (ELP) or bond from potential sources, such as USDA Rural Development, to implement the highest priority projects in the next two (2) years. However, as the city continues to grow, it IS important to reevaluate the system needs to ensure the priority of the projects does not need to be revised or amended to include new improvement projects.

SUPERVISED PROGRAM

The Owner would like this report to serve as a Supervised Program in lieu of submitting plans and specifications for expansion of the existing system. Requirements of the Design Guide for Community Water Systems are satisfied by this report.

A current layout of the distributions system indicating main sizes and locations of valves and hydrants is included in Appendix C.

Technical Specifications covering materials, installation, and disinfection procedures for water main and hydrants is included in Appendix M.

Typical detail drawings for water main and appurtenances construction are included in Appendix N.

All water main construction shall be inspected by a competent inspector with experience in water main construction. Daily logs of construction progress and observations should be maintained and supplied to the Owner for their records.

As-built drawings will be prepared for all water main extensions and major improvements.

Appendix A

Historic and Projected Population and Customer Data

COCHRAN

Architecture • Civil Engineering • Land Surveying • Site Development • Geotechnical Engineering • Inspection & Materials Testing

HISTORIC AND PROJECTED POULATION DATA
CITY OF OZARK
March 1, 2023

Year	Total Population	Averge Annual Additional Growth	Average Annual Growth (%)
1980	2,980	-	-
1990	4,243	126	3.60%
2000	9,665	542	8.58%
2010	17,820	816	6.31%
2020	21,284	346	1.79%
2021	21,923	639	3.00%
2022	22,580	658	3.00%
2023	23,258	677	3.00%
2024	23,955	698	3.00%
2025	24,674	719	3.00%
2026	25,414	740	3.00%
2027	26,177	762	3.00%
2028	26,962	785	3.00%
2029	27,771	809	3.00%
2030	28,604	833	3.00%
2031	29,462	858	3.00%
2032	30,346	884	3.00%
2033	31,256	910	3.00%
2034	32,194	938	3.00%
2035	33,160	966	3.00%
2036	34,155	995	3.00%
2037	35,179	1,025	3.00%
2038	36,235	1,055	3.00%
2039	37,322	1,087	3.00%
2040	38,441	1,120	3.00%
2041	39,595	1,153	3.00%
2042	40,782	1,188	3.00%
2043	42,006	1,223	3.00%
2044	43,266	1,260	3.00%
2045	44,564	1,298	3.00%
2046	45,901	1,337	3.00%
2047	47,278	1,377	3.00%
2048	48,696	1,418	3.00%
2049	50,157	1,461	3.00%
2050	51,662	1,505	3.00%

8 East Main Street
Wentzville, MO 63385
Phone: 636-332-4574
Fax: 636-327-0760

737 Rudder Road
Fenton, MO 63026
Phone: 314-842-4033
Fax: 314-842-5957

530A East Independence Drive
Union, MO 63084
Phone: 636-584-0540
Fax: 636-584-0512

1163 Maple Street
Farmington, MO 63640
Phone: 573-315-4810
Fax: 573-315-4811

2804 N. Biagio Street
Ozark, MO 65721
Phone: 417-595-4108
Fax: 417-595-4109

905 Executive Drive
Osage Beach, MO 65065
Phone: 573-525-0299
Fax: 573-525-0298

www.cochraneng.com

HISTORIC AND PROJECTED CUSTOMER BASE DATA
CITY OF OZARK
March 1, 2023

Year	Total Customers	Average Annual Additional Growth	Average Annual Growth (%)
1990	2,122	-	-
1991	2,277	155	7.30%
1992	2,401	124	5.45%
1993	2,568	167	6.96%
1994	2,819	251	9.77%
1995	3,164	345	12.24%
1996	3,276	112	3.54%
1997	3,500	224	6.84%
1998	3,729	229	6.54%
1999	4,047	318	8.53%
2000	4,418	371	9.17%
2001	4,917	499	11.29%
2002	5,399	482	9.80%
2003	5,841	442	8.19%
2004	6,269	428	7.33%
2005	6,680	411	6.56%
2006	7,161	481	7.20%
2007	7,581	420	5.87%
2008	7,699	118	1.56%
2009	7,747	48	0.62%
2010	7,829	82	1.06%
2011	7,900	71	0.91%
2012	8,041	141	1.78%
2013	8,152	111	1.38%
2014	8,256	104	1.28%
2015	8,350	94	1.14%
2016	8,534	184	2.20%
2017	8,724	190	2.23%
2018	8,894	170	1.95%
2019	9,048	154	1.73%
2020	9,295	247	2.73%
2021	9,538	243	2.61%
2022	9,824	286	3.00%
2023	10,119	295	3.00%
2024	10,422	304	3.00%

Year	Total Customers	Additional Customers	Percent Growth
2025	10,735	313	3.00%
2026	11,057	322	3.00%
2027	11,389	332	3.00%
2028	11,731	342	3.00%
2029	12,082	352	3.00%
2030	12,445	362	3.00%
2031	12,818	373	3.00%
2032	13,203	385	3.00%
2033	13,599	396	3.00%
2034	14,007	408	3.00%
2035	14,427	420	3.00%
2036	14,860	433	3.00%
2037	15,306	446	3.00%
2038	15,765	459	3.00%
2039	16,238	473	3.00%
2040	16,725	487	3.00%
2041	17,227	502	3.00%
2042	17,743	517	3.00%
2043	18,276	532	3.00%
2044	18,824	548	3.00%
2045	19,389	565	3.00%
2046	19,970	582	3.00%
2047	20,570	599	3.00%
2048	21,187	617	3.00%
2049	21,822	636	3.00%
2050	22,477	655	3.00%

Appendix B

Water Pumping and Water Sales Data

WATER PUMPING AND WATER SALES DATA
CITY OF OZARK
January 11, 2023

GALLONS PER MONTH PUMPED					
Year	**2017**	**2018**	**2019**	**2020**	**2021**
Customer Count	8,724	8,894	9,048	9,295	9,538
JAN	84,641,000	83,898,600	78,963,100	72,434,100	77,096,580
FEB	77,264,500	74,629,600	71,310,400	68,261,700	71,974,300
MAR	78,602,100	81,130,200	75,258,600	70,714,600	75,867,500
APR	75,754,200	78,521,100	74,623,700	67,585,700	76,864,500
MAY	79,305,300	93,356,400	74,560,700	75,146,000	79,715,000
JUN	97,779,100	115,229,000	76,617,500	101,735,600	96,348,600
JUL	112,314,800	127,766,700	98,208,500	124,253,200	113,271,800
AUG	83,595,303	109,656,000	92,054,500	118,938,800	116,983,800
SEPT	99,016,900	95,113,700	92,881,100	102,394,000	106,827,000
OCT	89,051,600	84,361,400	78,844,400	90,710,500	86,703,300
NOV	75,343,000	74,580,700	70,499,100	69,147,100	72,903,100
DEC	78,777,300	76,873,800	72,386,600	72,399,900	77,991,200
TOTAL PUMPED	**1,031,445,103**	**1,095,117,200**	**956,208,200**	**1,033,721,200**	**1,052,546,680**

GALLONS PER MONTH SOLD					
Year	**2017**	**2018**	**2019**	**2020**	**2021**
Customer Count	8,724	8,894	9,048	9,295	9,538
JAN	43,936,700	47,639,315	45,037,179	43,683,523	66,408,153
FEB	42,802,468	43,613,746	42,591,560	45,254,063	27,431,799
MAR	39,104,063	37,960,313	43,610,271	45,307,807	46,986,728
APR	43,458,566	43,373,009	40,663,220	43,250,193	49,354,977
MAY	40,657,554	43,968,993	48,349,061	47,927,850	50,248,909
JUN	49,566,535	58,881,483	51,374,798	48,327,028	50,628,881
JUL	69,300,344	78,233,684	51,948,472	82,925,700	63,837,202
AUG	74,921,586	83,554,954	69,248,997	150,494,684	86,071,849
SEPT	64,190,561	66,723,370	71,183,368	108,212,945	83,244,865
OCT	66,199,199	53,059,860	63,945,896	73,670,925	80,805,516
NOV	53,963,890	50,635,155	52,504,334	61,872,211	54,570,337
DEC	44,386,975	46,132,779	45,481,168	47,889,493	47,650,071
TOTAL SOLD	**632,488,441**	**653,776,661**	**625,938,324**	**798,816,422**	**707,239,287**

Appendix C

Existing Water Distribution System Map

DWG NAME: W:\SW-Projects\SW22-466 - Water System Study - City of Ozark\AutoCad Drawings\SW22-466 - Base Plans\EXISTING WATER SYSTEM MAP.dwg LAYOUT TAB: 24X36_ENG PLOTTED ON: Jul 18, 2023 - 3:56pm PLOTTED BY: jstilwell

NORTH PRESSURE ZONE

SOUTH PRESSURE ZONE

CENTRAL PRESSURE ZONE

CITY POOL 200,000 GAL ELEVATED STORAGE TANK

WELL NO. 5

ROBERTSON PRV

WELL NO. 11

BECKY LN 1,000,000 GAL ELEVATED STORAGE TANK

WELL NO. 4

PRV-4

WREN ST PRV

OAK ST 50,000 GAL ELEVATED STORAGE TANK

WELL NO. 1

BLUESTEM 500,000 GAL ELEVATED STORAGE TANK

WELL NO. 12

WELL NO. 2

WELL NO. 3

WELL NO. 15

CAMPBELL FORD E/W PRV

CAMPBELL FORD N/S PRV

MOUNTAIN BLVD PRV

SPRING VALLEY PRV

MCDONALDS PRV

TRACKER 150,000 GAL ELEVATED STORAGE TANK

WELL NO. 6

WELL NO. 7

WELL NO. 8

WELL NO. 14

FREMONT 1,000,000 GAL ELEVATED STORAGE TANK

S. 17TH ST 750,000 GAL ELEVATED STORAGE TANK

SOUTH ST

JACKSON ST

SELMORE BLVD

FARMER BRANCH RD

HWY NN

HWY 65

HWY 14

1500 0 750 1500 3000

JULY 2023

LEGEND

- FIRE HYDRANT
- GATE VALVE
- FLUSH VALVE
- PRESSURE RELIEF VALVE
- PRODUCTION WELL
- PUMP STATION
- WATER TOWER
- 5/8" WATER MAIN
- 3/4" WATER MAIN
- 1" WATER MAIN
- 1-1/4" WATER MAIN
- 1-1/2" WATER MAIN
- 2" WATER MAIN
- 2- 1/2" WATER MAIN
- 3" WATER MAIN
- 4" WATER MAIN
- 6" WATER MAIN
- 8" WATER MAIN
- 10" WATER MAIN
- 12" WATER MAIN
- 16" WATER MAIN
- UNKNOWN LENGTH

417-595-4108 (tel.)
417-595-4109 (fax)
mail@ochraneng.com
2804 North Biagio Street
Ozark, Missouri 65721
• Civil Engineering • Site Development
• Land Surveying • General Consulting
• Architecture • Master Planning
OCHRAN
Missouri State Certificate of Authority Numbers:
Engineering : 2017032025

Three working days prior to the start of any excavation on this site, contractor shall contact Missouri One Call for utility location information.

All OSHA rules & regulations established for the type of construction involved and these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

STATE OF MISSOURI
TIMOTHY SCHOWE
NUMBER PE-2018000268
7-17-23
PROFESSIONAL ENGINEER
Tim Schowe,
PE MO# 20180000268

OZARK WATER STUDY
EXISTING WATER SYSTEM
CITY OF OZARK

EXISTING WATER SYSTEM MAP

DATE:	REVISION:	DRN. BY:	APP'D. BY:

DRN. BY: KCB
APP'D. BY: TES
DATE: JULY 2023
SCALE: 1:1500
PROJ. NO: SW22-466
DWG. NO:

EX-1

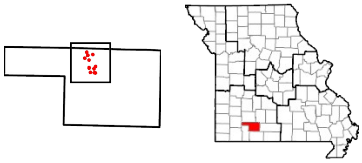
Appendix D

MoDNR Well Data

Ozark

General System Information
PWSS No. 5010619

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Prepared by CARES, University of Missouri Extension

Name	Ozark
PWSSID	MO5010619
Population Served	19,245
Primary County Served	Christian
Service Connections	9,048
Source(s) of Water	Springfield Plateau
USDA-NRCS Source Water Protection Priority Area?[7]	Yes
System Classification	Community (C)
Primary Source Type	Groundwater (GW)
System Type	Municipality
System Treatment	(post) Gaseous Chlorination, (post) Hypochlorination
DNR Region of Operations	Southwest Regional Office (SWRO)
Source Water/Wellhead Protection Plan	No
Drinking Water Watch	Drinking Water Watch
Reference Maps	

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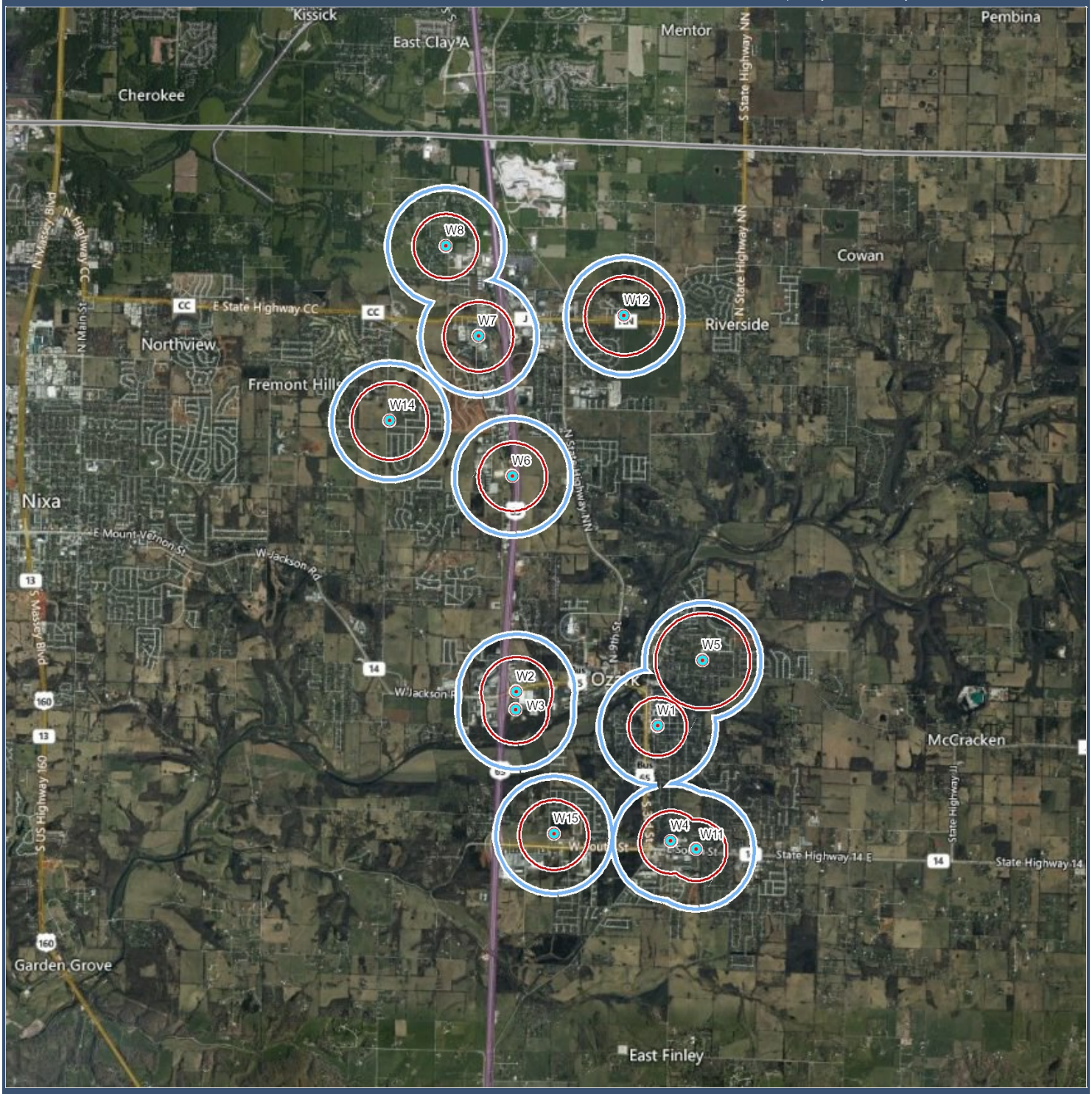
Ozark

Overview Map (Aerial)
PWSS No. 5010619 - 12 Wells, Christian County

Map Prepared: Jan 12, 2023
Data Release: Dec 13, 2022

MISSOURI DEPARTMENT OF NATURAL RESOURCES

Prepared by CARES, University of Missouri Extension



Groundwater System
- System Well

Source Water Protection Boundary
- 20-Year Time of Travel
- Half-Mile Buffer





0 1.5 3
Miles

SWAP - Source Water Assessment Plan - http://drinkingwater.missouri.edu/swap
Aerial Photos: Bing Maps, Microsoft. Jan 12, 2023.

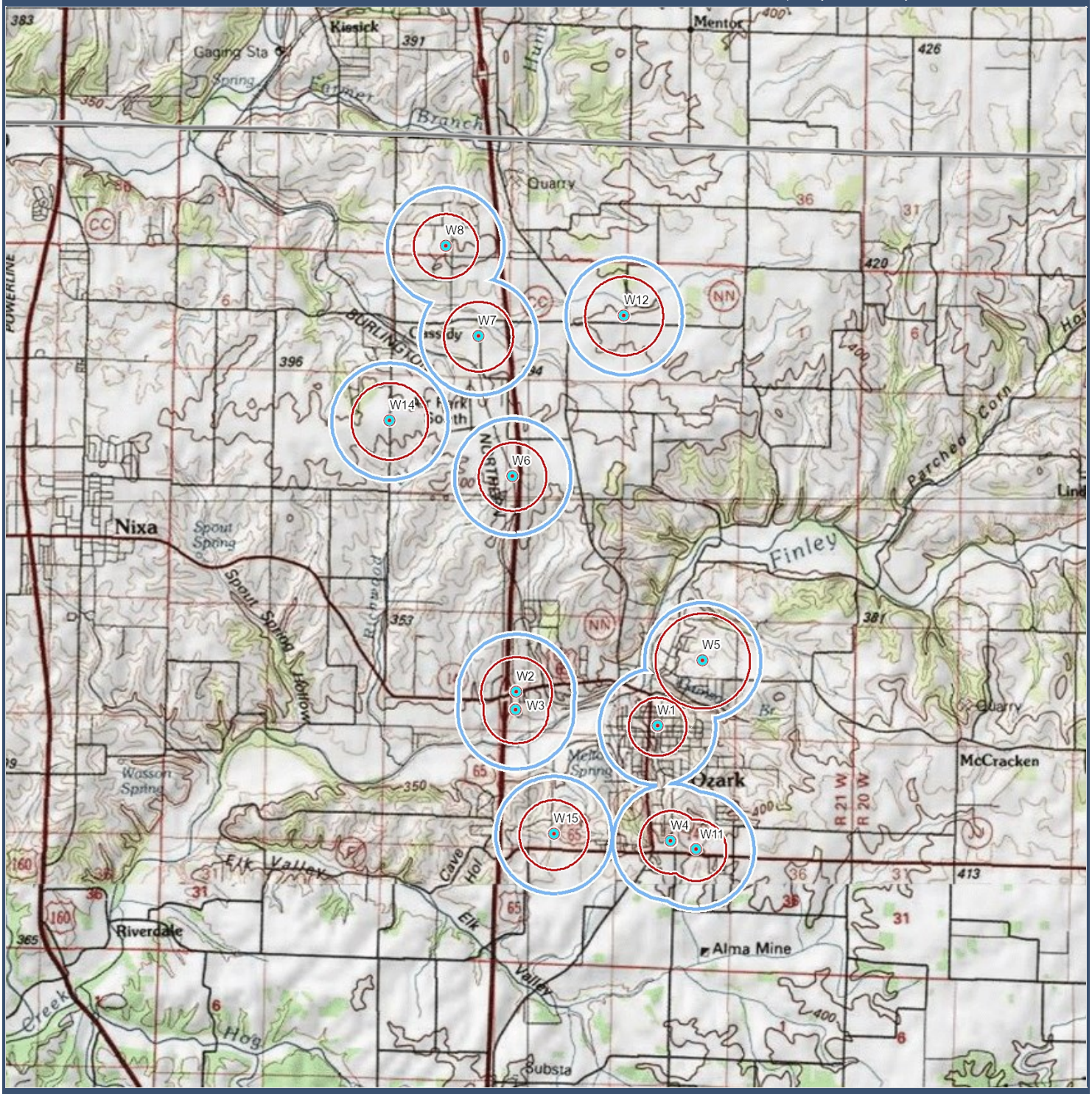
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Ozark

Overview Map (Topo)
PWSS No. 5010619 - 12 Wells, Christian County

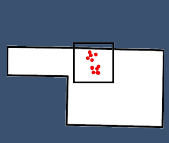
Map Prepared: Jan 12, 2023
Data Release: Dec 13, 2022

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Prepared by CARES, University of Missouri Extension



Groundwater System
- System Well

Source Water Protection Boundary
- 20-Year Time of Travel
- Half-Mile Buffer





N

0 1.5 3
Miles

SWAP - Source Water Assessment Plan - http://drinkingwater.missouri.edu/swap
For basemap symbols, see the U.S. Geological Survey (USGS) publication: Topographic Map Symbols.

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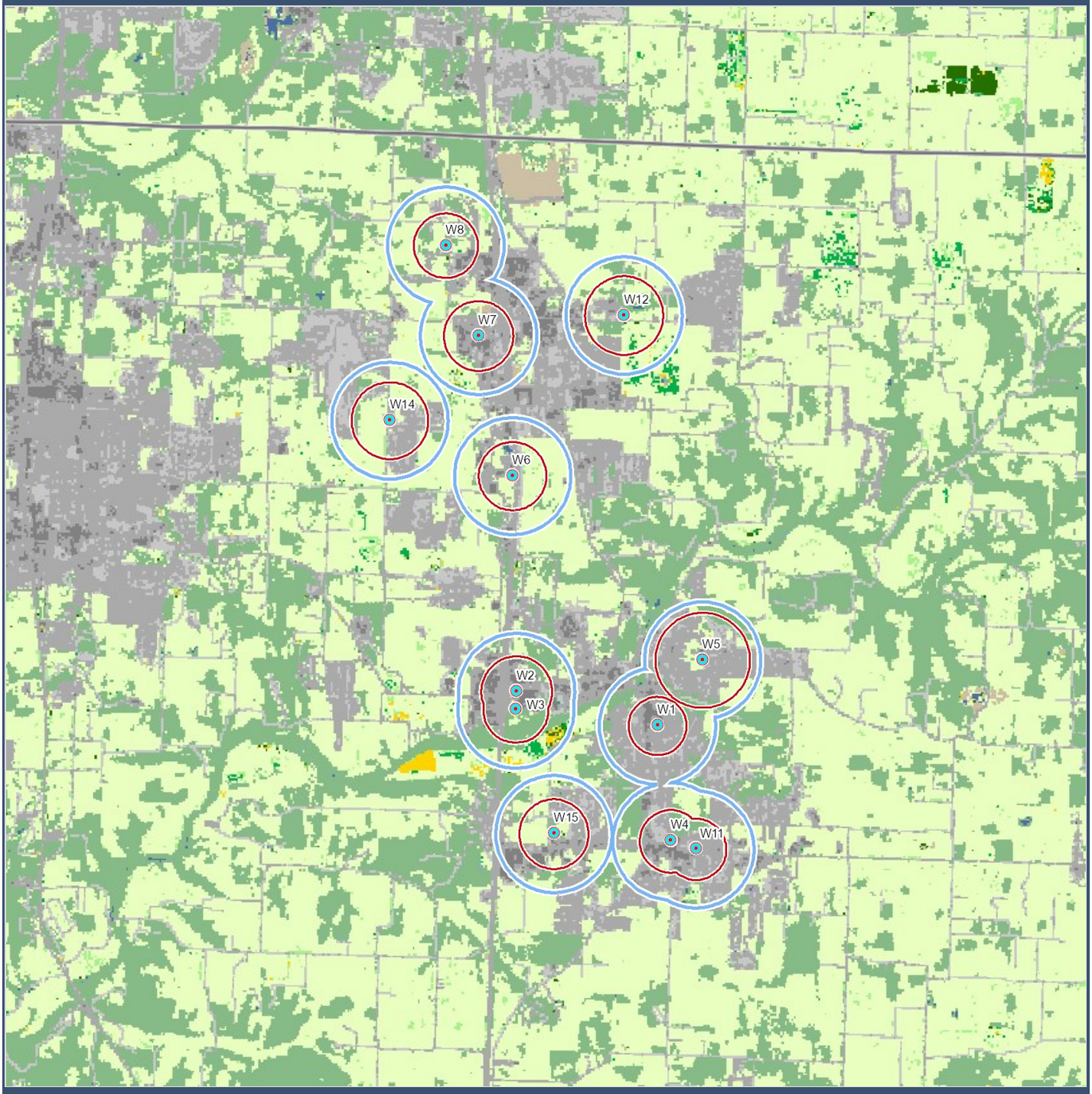
Ozark

Overview Map (Land Use)
PWSS No. 5010619 - 12 Wells, Christian County

Map Prepared: Jan 12, 2023
Data Release: Dec 13, 2022

MISSOURI DEPARTMENT OF NATURAL RESOURCES

Prepared by CARES, University of Missouri Extension



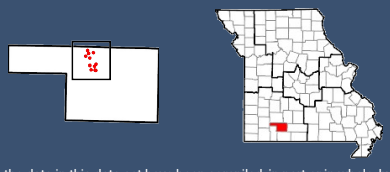
Groundwater System
- System Well

Source Water Protection Boundary
- 20-Year Time of Travel
- Half-Mile Buffer

Land Use

Corn	Forest/Shrubland
Cotton	Developed/High Intensity
Rice	Developed/Low-Med Intensity
Soybeans	Developed/Open Space
Other Crop	Open Water
Other Hay/Non Alfalfa	Wetlands
Grassland/Pasture	Barren

0 1.5 3
Miles



SWAP - Source Water Assessment Plan - http://drinkingwater.missouri.edu/swap
Aerial Photos: Bing Maps, Microsoft. Jan 12, 2023.

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Ozark

Land Use Statistics
PWSS No. 5010619

Map Prepared: Jan 12, 2023
Data Release: Dec 13, 2022

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Prepared by CARES, University of Missouri Extension

Land Use	% Land Area, 2018	% Land Area, 2019	% Land Area, 2020	Avg. % Land Area
Corn	0.16	0.2	0.27	0.21
Cotton	0	0	0	0
Rice	0	0	0	0
Soybeans	0.05	0.16	0.12	0.11
Other Crop	0.38	0.39	2	0.92
Other Hay/Non-Alfalfa	0.55	0.62	1.12	0.76
Grassland/Pasture	29.55	28.62	30.81	29.66
Forest/Shrubland	12	12.16	12.93	12.36
Developed/High Intensity	6.26	6.32	5.37	5.98
Developed/Low-Med Intensity	39.92	40.91	37.31	39.38
Developed/Open Space	10.61	10.07	9.6	10.09
Open Water	0.12	0.15	0.13	0.13
Wetlands	0.07	0.08	0.03	0.06
Barren	0.35	0.33	0.32	0.33

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Ozark

Well/Intake Data - PWSS No. 5010619
Christian County, Sheet 1 of 3

Sheet Prepared: Jan 12, 2023

MISSOURI DEPARTMENT OF NATURAL RESOURCES

Prepared by CARES, University of Missouri Extension

Well Number	W1	W2	W3	W4	W5
Local Well Name	Well #1 205 S. 2Nd	Well #2 311 N 17Th St	Well #3 101 N 17Th St	Well #4 1510 S 5Th Ave	Well #5 910 E Parkview
Well ID #	14922	14923	14924	14925	14926
DGLS ID #	0007721	0023454	0023697	0026932	0028707
Status	Active	Active	Active	Active	Active
Latitude	37.019623	37.023861	37.021629	37.005314	37.027771
Longitude	-93.204683	-93.226602	-93.226712	-93.202613	-93.197670
12-Digit Hydrologic Unit	110100020208	110100020208	110100020208	110100020207	110100020208
County	Christian	Christian	Christian	Christian	Christian
MoDNR Region	Southwest	Southwest	Southwest	Southwest	Southwest
Groundwater Province[1]	Springfield Plateau	Springfield Plateau	Springfield Plateau	Springfield Plateau	Springfield Plateau
Source Aquifer(s)[2]	Ozark	Ozark	Ozark	Ozark	Ozark
Confined/Unconfined[3]	Confined	Confined	Confined	Confined	Confined
Regional Drilling Area[4]	Area 9	Area 9	Area 9	Area 9	Area 9
Date Drilled (year)	1942	1965	1965	1971	1988
Material (C/U)	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Casing Base Formation	Cotter Dol.	Cotter Dol.	Cotter Dol.	Cotter Dol.	Jefferson City Dol.
Total Depth Formation	Eminence Dol.	Eminence Dol.	Eminence Dol.	Eminence Dol.	Eminence Dol.
Total Depth	1151	1150	1137	1375	1250
Ground Elevation (ft)	1184	1152	1135	1342	1215
Casing Depth (ft)	207	291	291	750	420
Casing Size (in)	8	10	10	10	12
Casing Type	Steel	Steel	Steel	Steel	Steel
Elev. of Casing Top (ft)	1184	1152	1135	1342	1215
Screen Length (ft)					
Screen Size (in)					
Static Water Level (ft)	68	30	15	255	85
Well Yield (gpm)	340	540	540	540	1600
Head (ft)	331	306	285	331	215
Draw Down (ft)					
Pump Depth (ft)	399	336	300	586	300
Pump Capacity (gpm)	430	680	570	620	1440
Surface Drainage					
State Approved (Y/N)	Y	Y	Y	Y	Y
Liquefaction Risk	Low	Low	Low	Low	Low
Landslide Risk	Low	Low	Low	Low	Low
Collapse Risk	High	High	High	High	High
Flood Risk	Low	Low	Low	Low	Low
Surface Contamination Risk	Low	Low	Low	Low	Low
Conduit Flow Risk[6]	K5	K5	K5	K5	K5

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Ozark

Well/Intake Data - PWSS No. 5010619
Christian County, Sheet 2 of 3

Sheet Prepared: Jan 12, 2023

MISSOURI DEPARTMENT OF NATURAL RESOURCES

Prepared by CARES, University of Missouri Extension

Well Number	W6	W7	W8	W11	W12
Local Well Name	Well #6 3305 N Hwy 65	Well #7, Cassidy #3 5150 N 22N	Well #8, Cassidy #2 6301 N 25T	Well #11 902 April Dr	Well #12 5510 Bluestem Rd
Well ID #	14927	14928	14929	14930	16940
DGLS ID #		0028224	0027014	0028776	
Status	Active	Active	Active	Active	Active
Latitude	37.050624	37.068000	37.079181	37.004324	37.070527
Longitude	-93.227216	-93.232500	-93.237606	-93.198711	-93.209890
12-Digit Hydrologic Unit	110100020208	110100020304	110100020304	110100020207	110100020304
County	Christian	Christian	Christian	Christian	Christian
MoDNR Region	Southwest	Southwest	Southwest	Southwest	Southwest
Groundwater Province[1]	Springfield Plateau	Springfield Plateau	Springfield Plateau	Springfield Plateau	Springfield Plateau
Source Aquifer(s)[2]	Ozark	Ozark	Ozark	Ozark	Ozark
Confined/Unconfined[3]	Confined	Confined	Confined	Confined	Confined
Regional Drilling Area[4]	Area 9	Area 9	Area 9	Area 9	Area 9
Date Drilled (year)	1988	1979	1972	1997	2001
Material (C/U)	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Casing Base Formation	Jefferson City Dol.	Cotter Dol.	Cotter Dol.	Cotter Dol.	Cotter Dol.
Total Depth Formation	Eminence Dol.	Eminence Dol.	Eminence Dol.	Eminence Dol.	Eminence Dol.
Total Depth	1400	1365	1370	1400	1450
Ground Elevation (ft)	1340	1299	1311	1298	1320
Casing Depth (ft)	500	473	470	460	485
Casing Size (in)	10	10	10	10	12
Casing Type	Steel	Steel	Steel	Steel	Steel
Elev. of Casing Top (ft)	1340	1299	1311	1301	1320
Screen Length (ft)					
Screen Size (in)					
Static Water Level (ft)	235	167	225	189	196
Well Yield (gpm)	600	420	610	1500	2500
Head (ft)	248	295	237	316	287
Draw Down (ft)					
Pump Depth (ft)	483	462	462	505	483
Pump Capacity (gpm)	730	690	610	660	970
Surface Drainage					
State Approved (Y/N)	Y	Y	Y	Y	Y
Liquefaction Risk	Low	Low	Low	Low	Low
Landslide Risk	Low	Low	Low	Low	Low
Collapse Risk	High	High	High	High	High
Flood Risk	Low	Low	Low	Low	Low
Surface Contamination Risk	Low	Low	Low	Low	Low
Conduit Flow Risk[6]	K5	K5	K5	K5	K5

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Ozark

Well/Intake Data - PWSS No. 5010619
Christian County, Sheet 3 of 3

Sheet Prepared: Jan 12, 2023

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Prepared by CARES, University of Missouri Extension

Well Number	W14	W15
Local Well Name	Well #14 4624 Fremont Road	Well #15, 17th St
Well ID #	18839	19934
DGLS ID #	2014002	2017006
Status	Active	Active
Latitude	37.057500	37.006217
Longitude	-93.246300	-93.220797
12-Digit Hydrologic Unit	110100020304	110100020208
County	Christian	Christian
MoDNR Region	Southwest	Southwest
Groundwater Province[1]	Springfield Plateau	Springfield Plateau
Source Aquifer(s)[2]	Ozark	Ozark
Confined/Unconfined[3]	Confined	Confined
Regional Drilling Area[4]	Area 9	Area 9
Date Drilled (year)	2014	2017
Material (C/U)	Consolidated	Consolidated
Casing Base Formation	Cotter Dol.	Cotter Dol.
Total Depth Formation	Potosi Dol.	Eminence Dol.
Total Depth	1610	1607
Ground Elevation (ft)	1345	1274
Casing Depth (ft)	505	525
Casing Size (in)	14	14
Casing Type	Steel	Steel
Elev. of Casing Top (ft)	1345	1274
Screen Length (ft)	_____	_____
Screen Size (in)	_____	_____
Static Water Level (ft)	250	191
Well Yield (gpm)	2500	1250
Head (ft)	170	315
Draw Down (ft)	_____	_____
Pump Depth (ft)	420	506
Pump Capacity (gpm)	1100	860
Surface Drainage	_____	_____
State Approved (Y/N)	Y	Y
Liquefaction Risk	Low	Low
Landslide Risk	Low	Low
Collapse Risk	High	High
Flood Risk	Low	Low
Surface Contamination Risk	Low	Low
Conduit Flow Risk[6]	K5	K5

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Ozark

Notes
PWSS No. 5010619

Map Prepared: Jan 12, 2023
Data Release: Dec 13, 2022

MISSOURI DEPARTMENT OF NATURAL RESOURCES
Prepared by CARES, University of Missouri Extension

Ground Water Notes:

1 For additional information about Missouri's regional groundwater provinces, please visit the Missouri Department of Natural Resources' Water Resources Center Web page or contact the Missouri Geological Survey.

2 Source aquifers are determined from well log information, where available, and on general water quality characteristics for the regional groundwater province within which each well is located. Source aquifers for wells with little or no well log information are inferred based on best available information.

Additional Source Aquifer Notes:

- Water sources labeled "Cincinnatian, Pennsylvanian, or Devonian/Silurian" are not regionally extensive aquifer systems in Missouri. These represent isolated, localized water-bearing formations. Broad water quality descriptions are Not currently available for these sources. "Precambrian" water sources exhibit water quality characteristics similar to the St. Francois aquifer.
- The Springfield Plateau aquifer is regionally extensive only in southwest and west-central Missouri. Aquifers labeled "Mississippian" or "Springfield Plateau (equivalent)" refer to wells that draw water from the same geological formations that comprise the Springfield Plateau aquifer, but are located in areas of the state not hydraulically connected to the regional aquifer system. Broad water quality generalizations are not available for these isolated, localized water-bearing units.

3 Unconfined aquifers are generally more vulnerable to surface or shallow subsurface contamination and warrant additional protections around the wellhead. Confined aquifers are not as vulnerable to surface or shallow subsurface contamination, but may exhibit naturally elevated levels of dissolved minerals, radionuclides, or variations in other water quality parameters such as dissolved oxygen and pH.

4 Please refer to 10 CSR 23-3.090 and 10 CSR 23-3.100 for additional information about well construction standards for Missouri's regional well drilling areas.

5

6

7 All or a portion of the source water protection area lies within an area designated by the USDAs Natural Resource Conservation Service as a priority source water protection watershed. Enhanced cost-share opportunities for eligible best management practices on agricultural or pasture land may be available to producers in these areas. Please contact your local Natural Resource Conservation Service office to learn more or visit https://offices.sc.egov.usda.gov/locator/app . You may also contact the Source Water Protection and Assessment Coordinator for additional questions at sourcewaterprotection@dnr.mo.gov.

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Appendix E

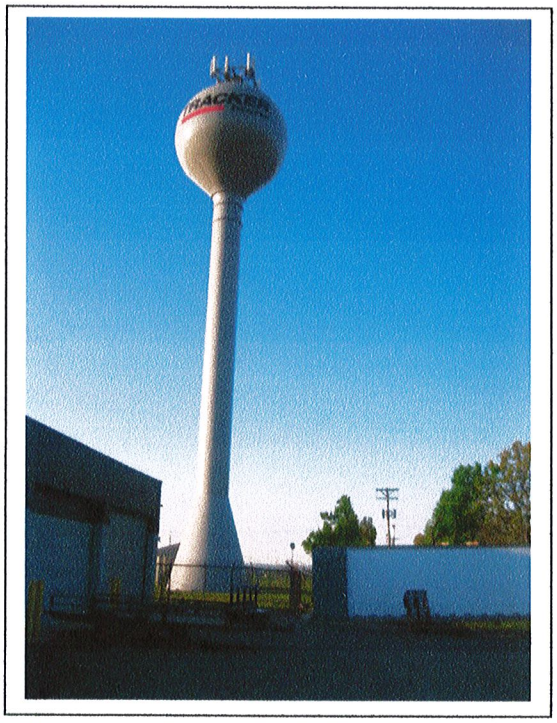
Facility Inspection Reports

Inland Potable Services, Inc.

16297 E. Crestline Lane
Centennial, CO 80015
Phone: 303-400-4220
Fax: 303-400-4215

Inspection Report for

City of Ozark
Ozark, MO



150KG Steel Elevated Tracker Tank

Date Completed: April 28, 2015

Commercial Dive Team:

Diver –David Dubois
Dive Controller –Drew Kamenick
Tender –Jared Nardello

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth averaging 1/4 inch (iron) was removed from tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also performed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The roof was found in good condition with less than 1% surface corrosion noted.
3. The vent was found in good condition with a fine, mesh screen in place.
4. The hatch was found unlocked with no gasket present and in good condition with less than 1% surface corrosion noted.
5. The wall was found in good condition with minor oxidation and less than 1% surface corrosion noted.
6. The overflow was found in good condition with less than 1% surface corrosion noted.
7. The ladder was found secure, OSHA approved and in good condition.
8. The riser pipe was found secure and in good condition.
9. The foundation was found in good condition with less than 1% corrosion noted on the anchor bolts.

Interior Inspection

1. The common inlet/outlet was found in good condition with staining and less than 1% surface corrosion noted.
2. The ladder was found in good condition with staining and less than 1% rust noduling & surface corrosion noted.
3. The manway was found in good condition with staining, rust noduling and less than 1% surface corrosion noted.
4. The overflow was found in good condition with staining and 1% rust noduling & surface corrosion noted and less than 1% de-alloying present on the standoff.
5. The interior wall was found in good condition with staining and less than 1% surface corrosion noted.
6. The support column was found secure and in good condition with sags & runs in the coating, staining and less than 1% rust noduling & surface corrosion noted.
7. The interior roof was found in good condition with corrosive staining and 1% rust noduling & surface corrosion noted.
8. The floor was found in good condition with less than 1% rust noduling & surface corrosion noted.

Recommendations:

1. Install a gasket on the access hatch.
2. Schedule time for epoxy repairs to the problem areas in the tank. (1/2 day)
3. Schedule time to clean and inspect every 3-5 years per AWWA recommendations.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

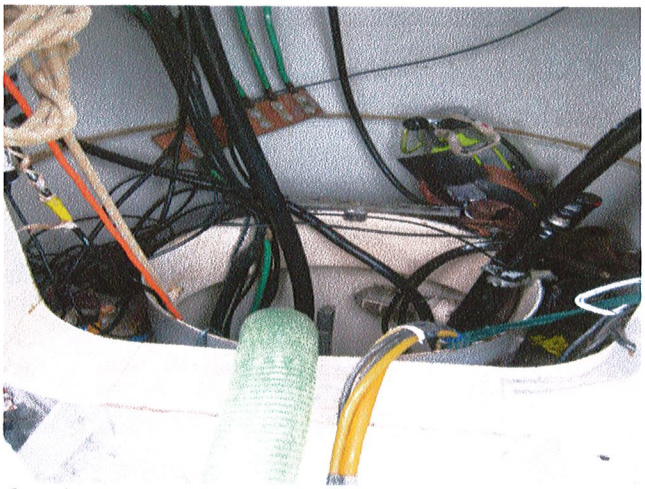
Inland Potable Services, Inc.
Exterior Inspection Report

Roof Panel Condition

Coating Condition: Good
Catwalk/Handrail Coating Condition: Good
Corrosion Present? Y ☒ N ☐
Seams/Welds Condition: Good
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Low Spots Present? Y ☐ N ☒
Holes in Roof? Y ☐ N ☒
Cathodic Protection Plates Present? Y ☐ N ☒
Sealed Edges: Y ☐ N ☐ N/A ☒
Loose Plates? Y ☐ N ☐ N/A ☒
Missing Plates? Y ☐ N ☐ N/A ☒

Summary: The roof was found in good condition with less than 1% surface corrosion noted.





Opening



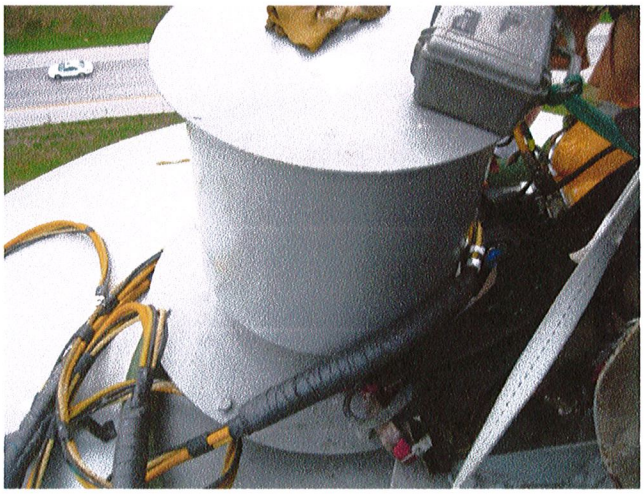
Different angle of opening

Vent Condition

Vent Location: 10:30 o'clock
Coating Condition: Good
Corrosion Present: Y ☐ N ☒
Seams/Welds Condition: Good
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Screen in Place? Y ☒ N ☐
Condition: Good
All Openings Sealed? Y ☒ N ☐
Cap Condition: Good

Summary: The vent was found in good condition with a fine, mesh screen in place.

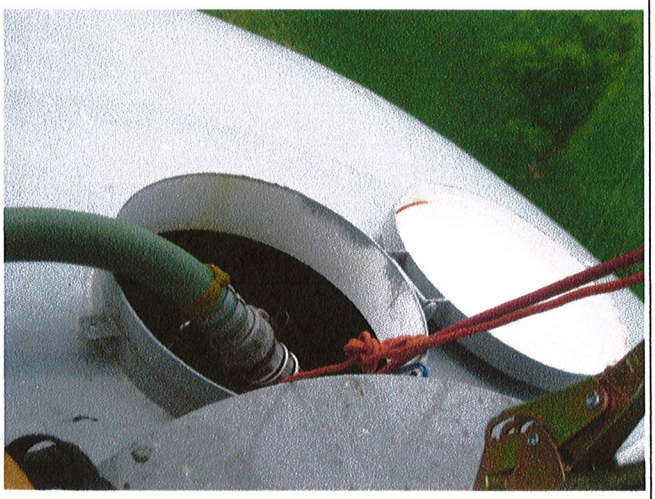


Access Hatch Condition

Coating Condition: Good
Corrosion Present: Y ☒ N ☐
Seams/Welds Condition: Good
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Hatch Size: 2 foot round
Hatch Locked? Y ☐ N ☒

Hinge Condition: Good
Gasket Present? Y ☐ N ☒
Intact? Y ☐ N ☐ N/A ☒
Insects, Dirt Or Debris Present Under Hatch? Y ☐ N ☒

Summary: The hatch was found unlocked with no gasket present and in good condition with less than 1% surface corrosion noted.



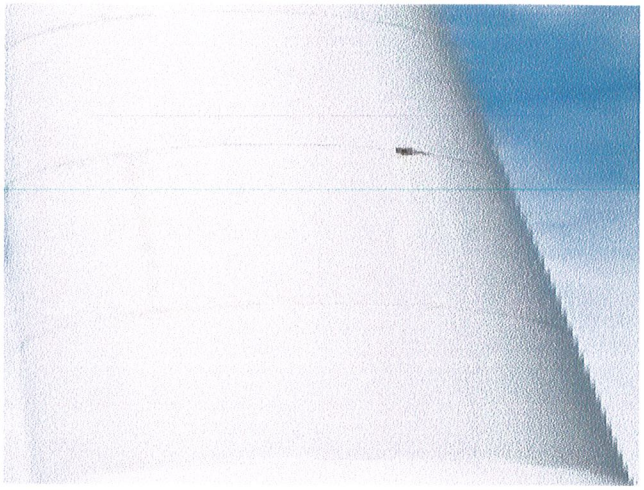


Secondary hatch

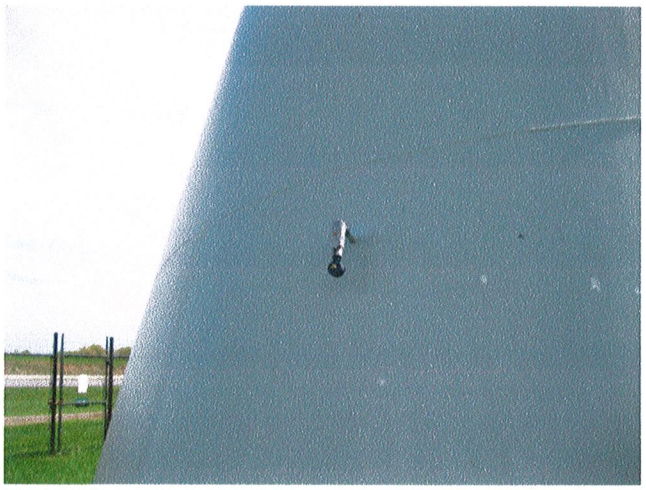
Wall Panel Condition

Coating Condition: Good
Corrosion Present? Y ☒ N ☐
Seams/Welds Condition: Good
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☐ N ☒
Dents Present? Y ☐ N ☒
Holes Present? Y ☐ N ☒

Summary: The wall was found in good condition with minor oxidation and less than 1% surface corrosion noted.

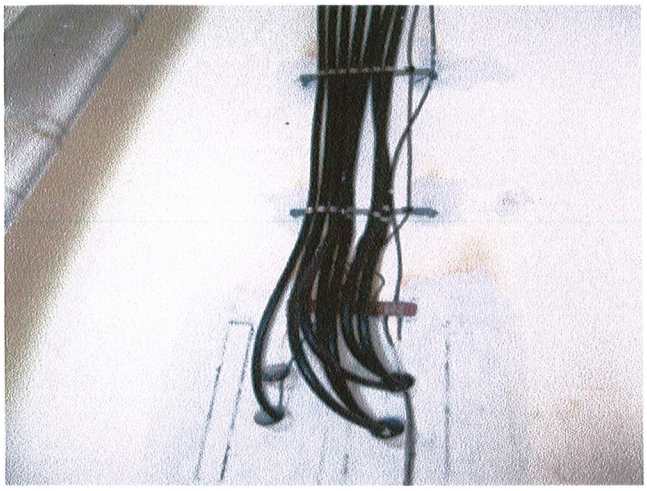




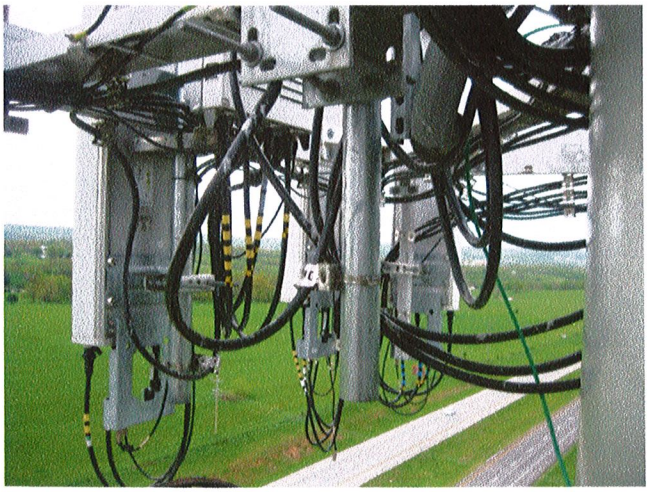


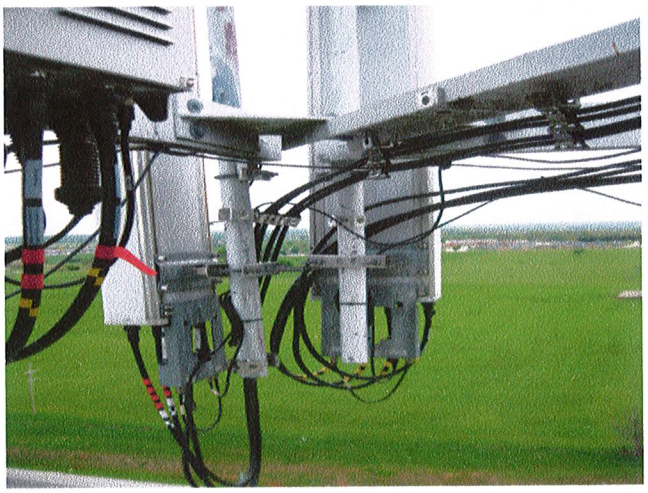
Test port

Antenna











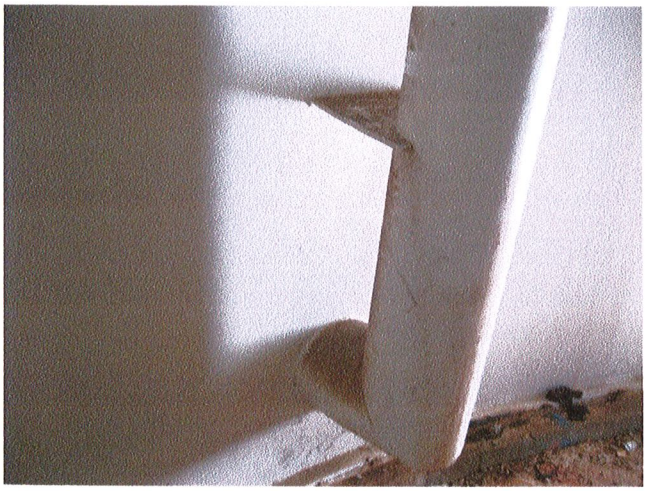


Overflow Structure Condition

Coating Condition: Good
Corrosion Present? Y ☒ N ☐
Seams/Welds Condition: Good
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Stand Off Supports Condition: Good

End Cap Present? Y ☐ N ☒
Hinge and Cap Condition: N/A
Screen Present? Y ☒ N ☐
Condition: Good

Summary: The overflow was found in good condition with less than 1% surface corrosion noted.

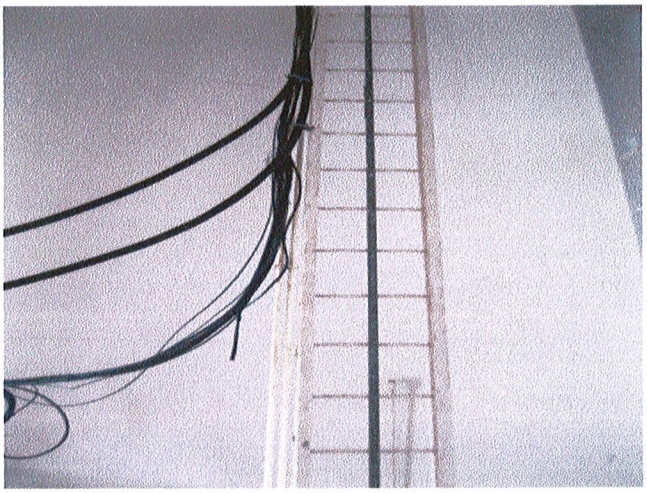




Access Ladder Condition

Ladder Type: Steel
Coating Condition: Good
Corrosion Present? Y ☐ N ☒
Seams/Welds Condition: Good
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Stand Off Supports Condition: Good
Safety Climb Type: Notched Rail
Safety Climb Condition: Good
Is Top Of Tank Easily Accessible? Y ☒ N ☐
Is Ladder And Safety Climb OSHA Approved? Y ☒ N ☐

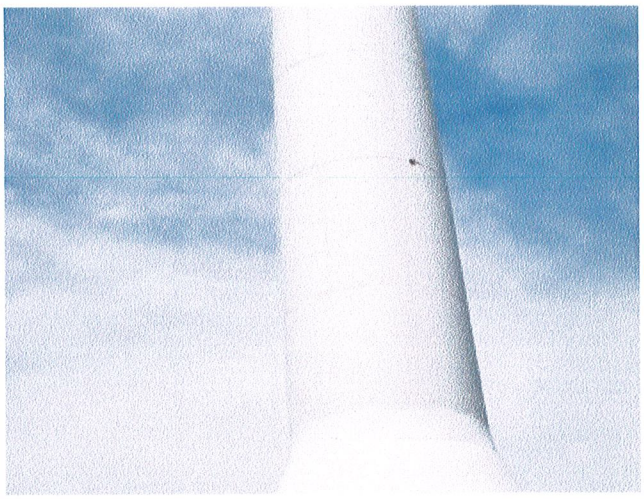
Summary: The ladder was found secure, OSHA approved and in good condition.



Riser Pipe Condition

Coating Condition: Good
Corrosion Present Y ☐ N ☒
Seam / Weld Condition:
Oxidation Present Y ☐ N ☒
De-Lamination Present Y ☐ N ☒

Summary: The riser pipe was found secure and in good condition.



Foundation Condition

Foundation Exposed? Y ☒ N ☐
Anchor Bolts Present? Y ☒ N ☐
Corrosion On Anchor Bolts Present? Y ☒ N ☐ N/A ☐
Anchor Bolts Loose? Y ☐ N ☒ N/A ☐

Cracking Noted In Foundation? Y ☐ N ☒
Spalling Noted? Y ☐ N ☒

Summary: The foundation was found in good condition with less than 1% corrosion noted on the anchor bolts.



Inland Potable Services, Inc.
Interior Inspection Report

Inlet and Outlet Condition

Common Inlet/Outlet? Y ☒ N ☐ Location: 11 o'clock
If No:
Outlet location: N/A
Inlet Location: N/A
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: less than 1%
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The common inlet/outlet was found in good condition with staining and less than 1% surface corrosion noted.







Ladder Condition

Ladder Location: 12 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: less than 1%
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The ladder was found in good condition with staining and less than 1% rust noduling & surface corrosion noted.



Manway Condition

Manway Location: 7 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: less than 1%

Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The manway was found in good condition with staining, rust noduling and less than 1% surface corrosion noted.





Davit arm with rust noduling

Overflow Condition

Overflow Location: 3 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: 1%

Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The overflow was found in good condition with staining and 1% rust noduling & surface corrosion noted and less than 1% de-alloying present on the standoff.





De-alloying on standoff

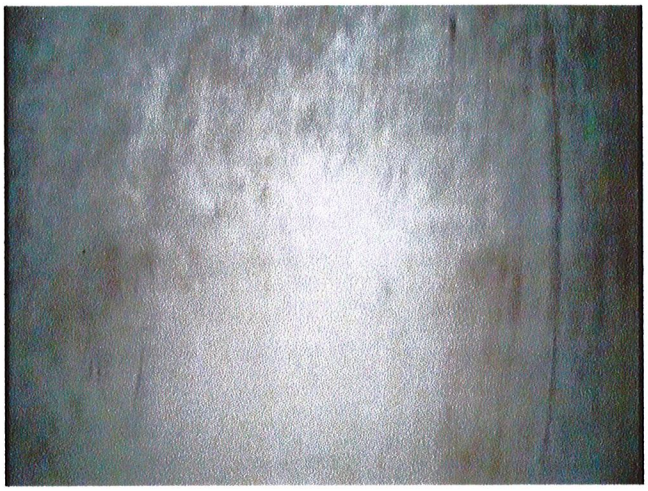
Wall Panel Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present On Panel? Y ☒ N ☐
Percentage: less than 1%

Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The interior wall was found in good condition with staining and less than 1% surface corrosion noted.





Support Column Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percent: less than 1%
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The support column was found secure and in good condition with sags & runs in the coating, staining and less than 1% rust noduling & surface corrosion noted.

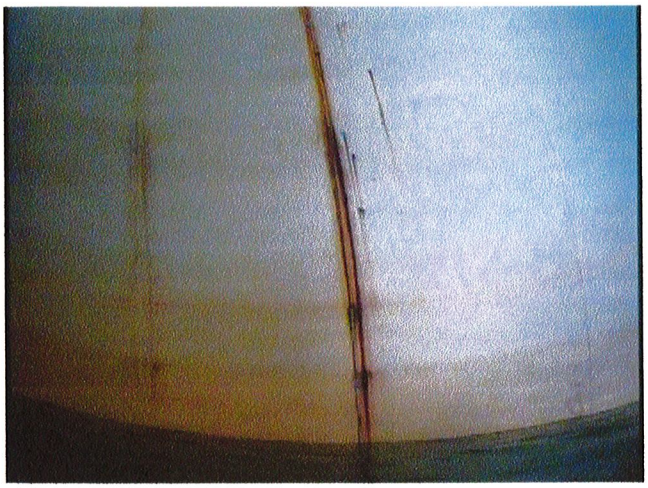


Roof Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: 1%
Metal De-alloying Noted? Y ☐ N ☒
Percentage: N/A

Summary: The interior roof was found in good condition with corrosive staining and 1% rust noduling & surface corrosion noted.







By vent

Floor Panel Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: less than 1%
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The floor was found in good condition with less than 1% rust noduling & surface corrosion noted.

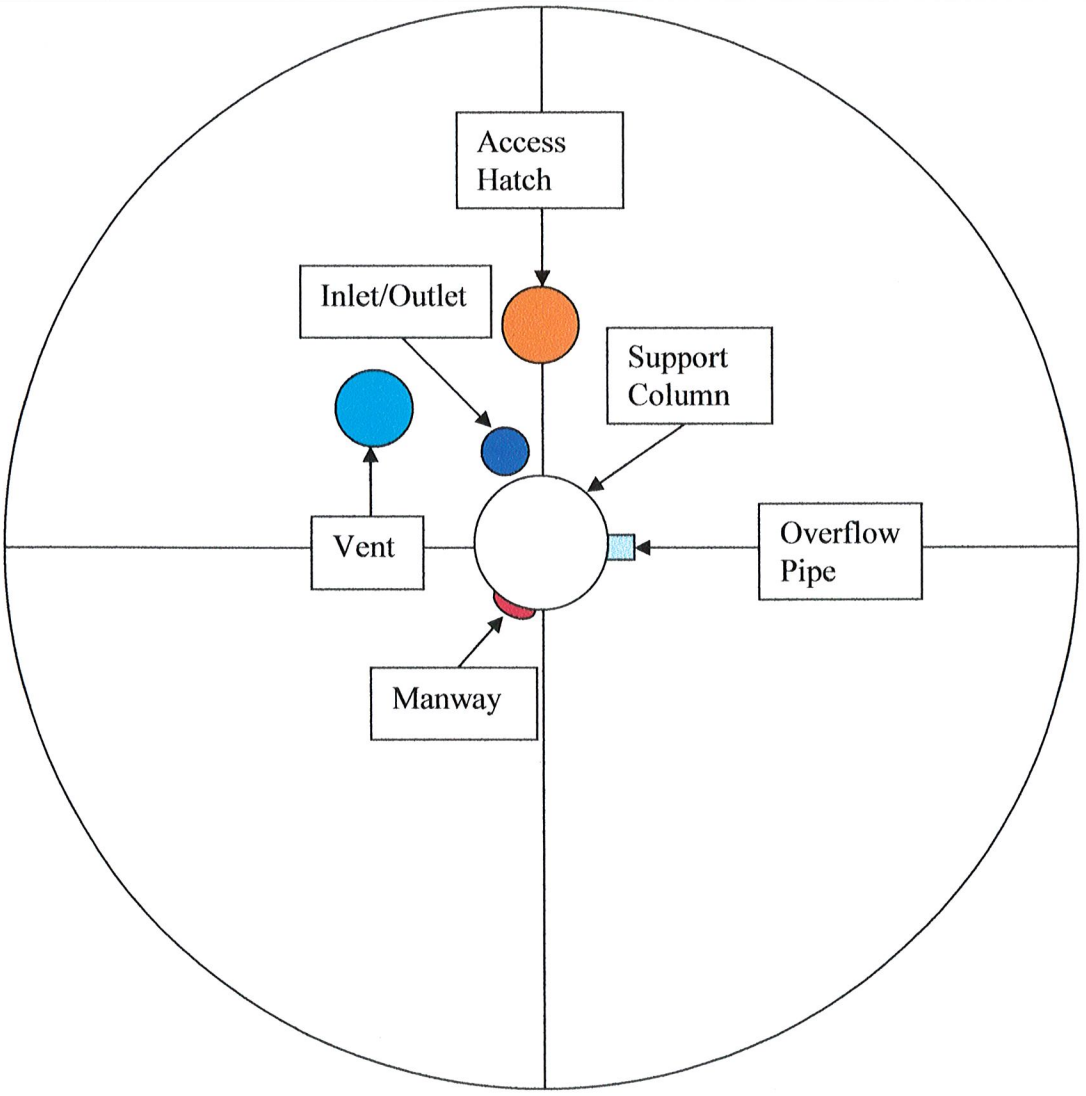


Around the capped plumbing

Tank Layout

Quadrant #4

Quadrant #1



Quadrant #3

Quadrant #2

Midco
Diving & Marine Services, Inc.

Report of Procedures and Findings From the Cleaning & Inspection of the

Blue Stem
City of
Ozark, MO



By
Midco Diving & Marine Services, Inc.

800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

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Midco
Diving & Marine Services, Inc.

January 7, 2019

City of Ozark
Attn: Rodney Robinson
PO Box 295
Ozark, MO 65721

INTRODUCTION

The following is a summary of a visual and video inspection of the Blue Stem Reservoir for the City of Ozark, MO. This inspection was undertaken on October 7, 2019 by Midco Diving & Marine Services, Inc., of Rapid City, SD. The findings of this inspection report are a supplement to the inspection video and worksheets, which are found under the same cover.

The Reservoir, which is the subject of this report, appears to be of conventional design and construction.

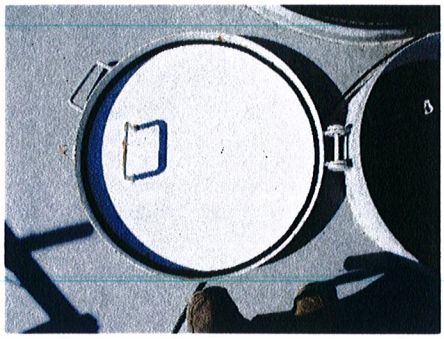
METHODOLOGY

The reservoir was inspected by a surface-supplied commercial air diver. The diver was equipped with real-time high-definition color video and a LED lighting system as well as live voice communication between the inspecting diver and the surface team. All procedures were carried-out in accordance with Midco Diving's Standards and Procedures. Prior to entering your reservoir, the diver and equipment were disinfected with a 200 parts per million chlorine solution per ANSI/AWWA C652-11 standards.

EXTERIOR FINDINGS

Upon visual inspection of the exterior of the structure, the reservoir appears to be in good condition, with the following findings noted:

1. No weather stripping noted on the access hatch (installed).
2. No screen noted on the overflow plumbing (installed).
3. Areas of coating failure with corrosion noted.





INTERIOR FINDINGS

Upon visual inspection of the structure above and below the water line, the overall condition of the tank appears to be in good condition, with the following findings noted:

1. Up to 2" of sediment with coating debris noted (removed).
2. Corrosion noted on ladder safety notch.
3. Standing water noted inside of the overflow plumbing.
4. Coating failure with corrosion noted throughout reservoir.



DISCLAIMER

Midco Diving & Marine Services, Inc. does not provide consulting engineering services, nor do we employ licensed Professional Engineers. The findings contained herein were neither prepared or reviewed by a licensed engineer, but are based on the visual examination, experience, and training of the inspecting diver and dive support crew.

City of Ozark

JOB NUMBER:	**P2019218**
UTILITY:	**City of Ozark**
DATE:	**October 7, 2019**
MANAGER:	**Rodney Robinson**
ADDRESS:	**PO Box 295** **Ozark, MO 65721**

DIVE TEAM LEADER:	**Jarred Sherer**

Reservoir:	**Blue Stem**
Gallons:	**500 KG**
Diameter:	**50'**
Height:	**160'**
Water Depth:	**28'**
Construction:	**Steel Welded**
Date Built:	**2002**
Last Cleaned:	**2015**
Last Inspected:	**2015**

Recommendations:

1. **Monitor/epoxy repair areas of coating failure with corrosion noted.**
2. **Repair/replace interior ladder safety notch.**
3. **Clear overflow of potential blockage.**
4. **Have Midco Diving & Marine Services, Inc. clean and inspect every 3-5 years.**

Midco
Diving & Marine Services, Inc.

N/A - Not applicable
Excellent (Ex) - Like new condition, no maintenance needed.
Good - Cosmetic only problems, maintenance if wanted.
Fair - Minor problems, maintenance needed, not immediate.
Poor - Major problems, structural or like, immediate maintenance needed.

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Site Security			X			
Gate			X			
Fence			X			
Locks			X			
Alarm	X					
Reservoir Exterior			X			
Coating			X			
Foundation			X			
Cleanliness			X			
Seams/Joints			X			
Exterior Roof			X			
Coating			X			
Cleanliness			X			
Seams/Joints			X			
Exterior Ladder			X			**Width: 16"**
Coating			X			**Coating Failure with Corrosion Noted**
Caged	X					
Safety Climb			X			**Type: Notch**
Roof Vents			X			**Size: 20"** **Height: 30"**
Coating			X			
Screen			X			
Side Vents	X					
Coating	X					
Screen	X					
Exterior Telemetry	X					
Coating	X					
Functioning	X					

800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Manual Level Indicator	X					
Tag	X					
Cable	X					
Indicator	X					
Pulleys	X					
Base	X					
Man Entries	X					
Coating	X					
Gasket	X					
Exterior Inlet			X			
Coating			X			
Valve			X			
Exterior Outlet			X			
Coating			X			
Valve			X			
Exterior Drain/Scour	X					
Coating	X					
Valve	X					
Exterior Water Tap			X			
Coating	X					
Valve			X			
Exterior Overflow				X		Size: 6" – Potential Blockage Noted
Coating			X			Coating Failure with Corrosion Noted
Stand-offs	X					
Screen		X				Type: Screen – Installed by Midco
Access Hatch			X			Size: 30"
Weather Stripping		X				Installed by Midco
Coating			X			Coating Failure with Corrosion Noted
Hinges			X			
Lock			X			
Safety Railing			X			Height: 66"

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Interior Ladder			X			Size: 16 ½"
Caged	X					
Safety Climb				X		Type: Notch – Corrosion Noted
Telemetry Sensor	X					
Functioning	X					
Float	X					
Guide Wires	X					
Interior Floor			X			
Coating				X		Coating Failure Noted
Sediment			X			Depth: Up to 2" of Sediment with Coating Debris Noted (Removed)
Seams/Joints			X			
Interior Walls			X			
Coating			X			Staining Noted
Seams/Joints			X			
Interior Ceiling			X			
Coating				X		Coating Failure with Corrosion Noted
Rafters			X			
Interior Man Entries			X			Size: 27"
Coating			X			Coating Failure Noted
Gasket			X			
Support Columns			X			# of Columns: 1
Coating			X			Coating Failure Noted
Base			X			
Top			X			
Cathodic Protection	X					
Anodes	X					
Wires	X					
Sacrificial Anodes	X					

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Interior Overflow Pipe				X		Size: 10" – Standing Water Noted
Coating				X		Coating Failure Noted
Top/Cap			X			
Connections/Flange	X					
Interior Inlet			X			Size: ~6"
Coating			X			Staining Noted
Riser	X					
Interior Outlet			X			Size: 12"
Coating			X			Staining Noted
Riser			X			Measurement: 8"
Interior Drain/Scour			X			Size: 5"
Coating			X			Staining Noted
Riser	X					
Interior Water Tap	X					
Coating	X					
Valve	X					

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800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

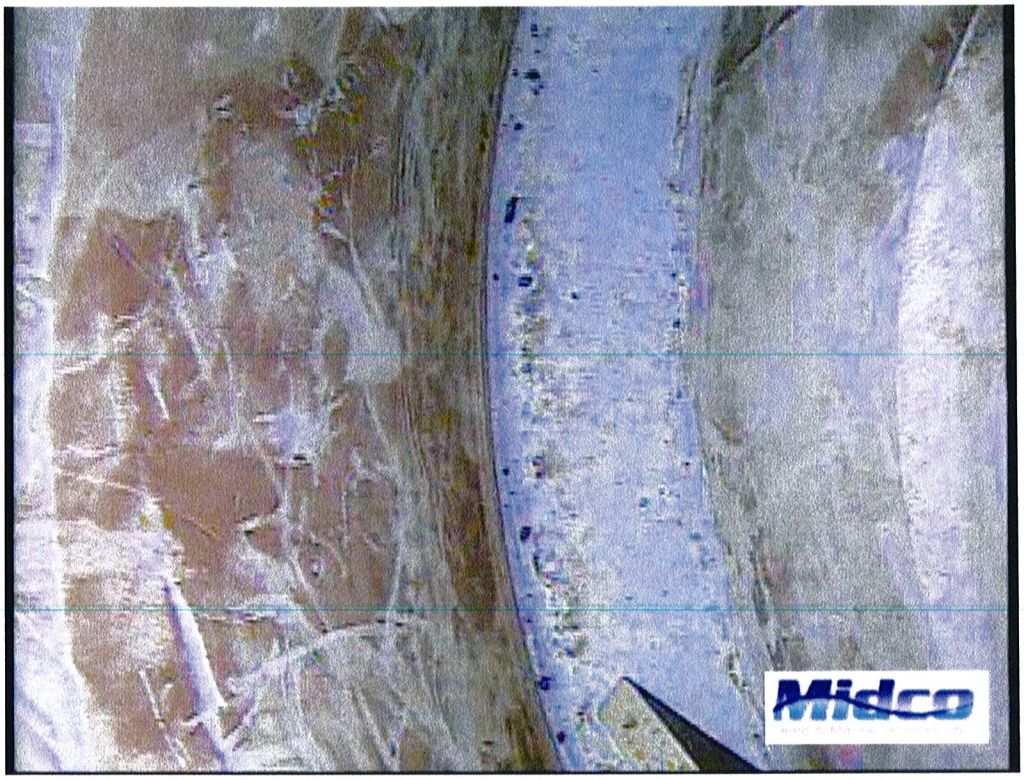


Cleaning Reservoir – Coating Debris Noted (Removed)



Cleaning Reservoir

800.479.1558
www.midcodiving.com
info@midcodiving.com
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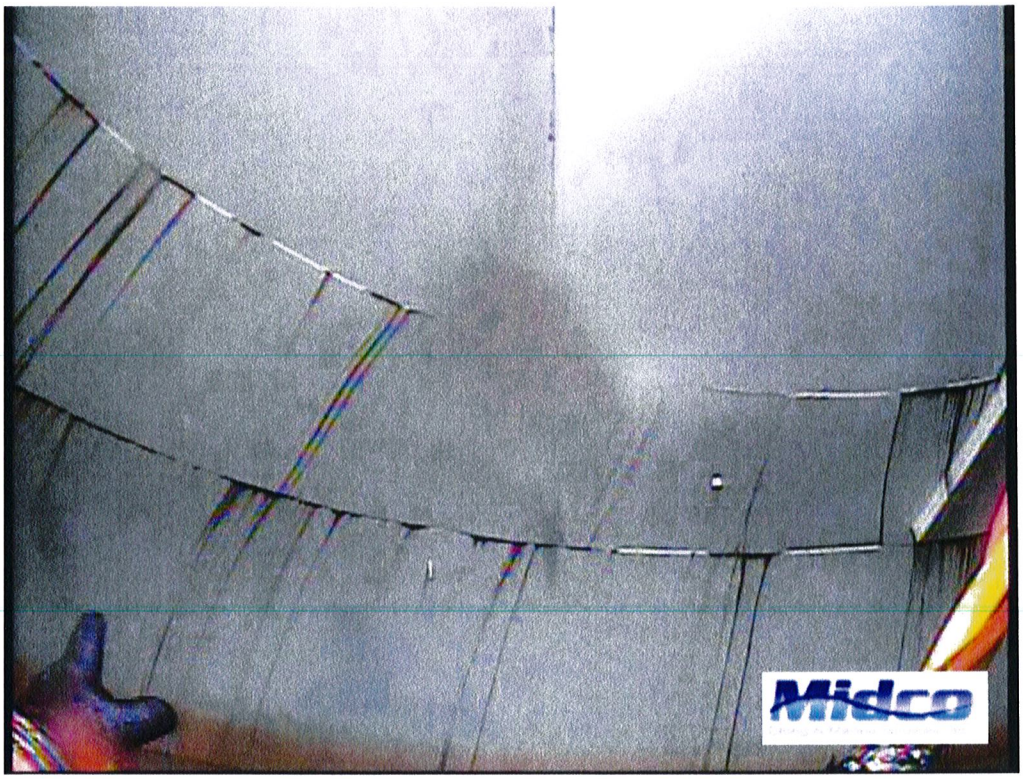


Typical Floor – Coating Failure Noted



Typical Wall

800.479.1558
www.midcodiving.com
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Wall to Roof Seams – Coating Failure with Corrosion Noted



Typical Roof

800.479.1558
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High Fill Inlet



High Fill Inlet

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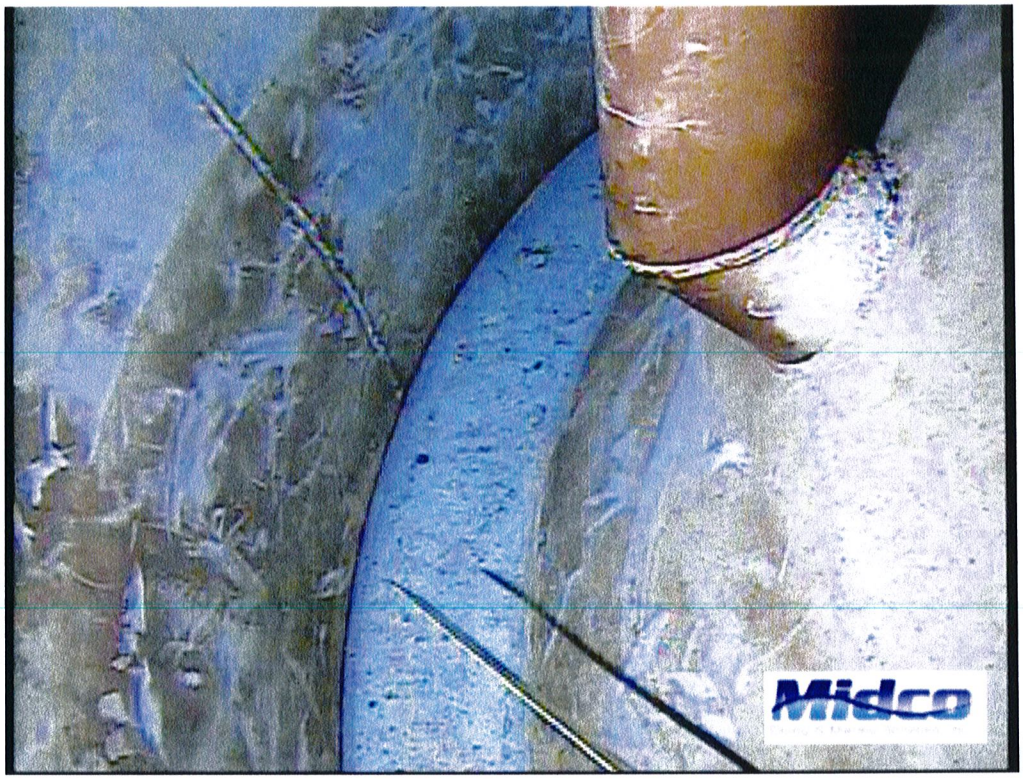


Center Column – Coating Failure with Corrosion Noted

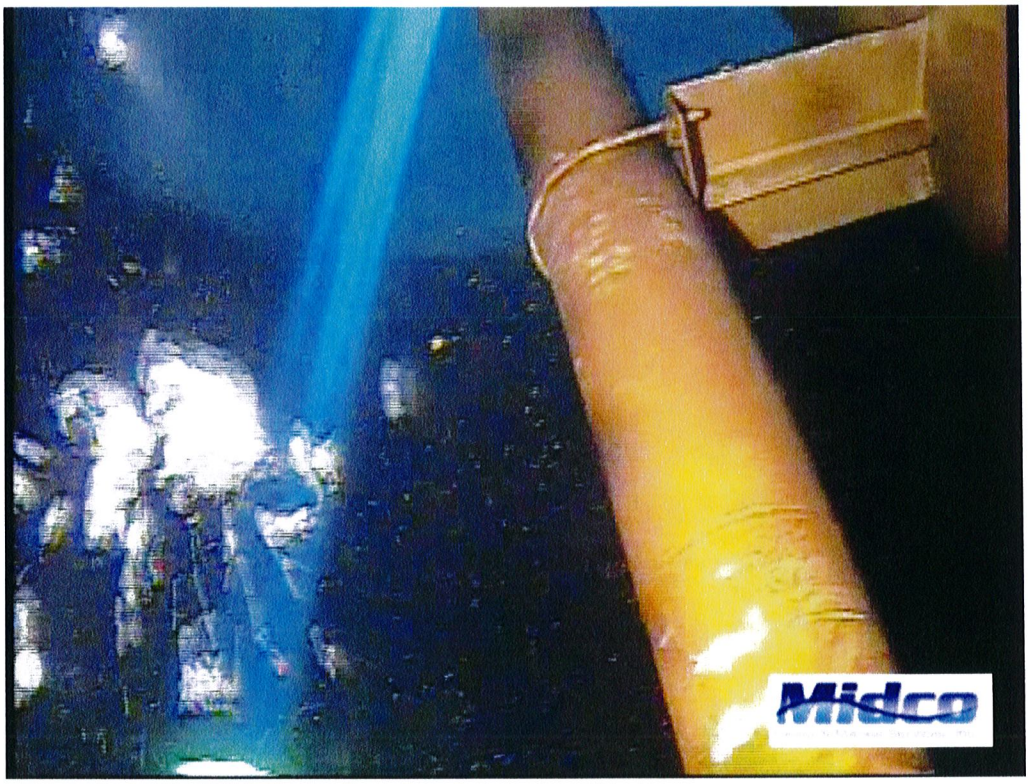


Center Column Base

800.479.1558
www.midcodiving.com
info@midcodiving.com
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Overflow Plumbing



Overflow Plumbing Standoff

800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030



Overflow Plumbing – Standing Water Noted

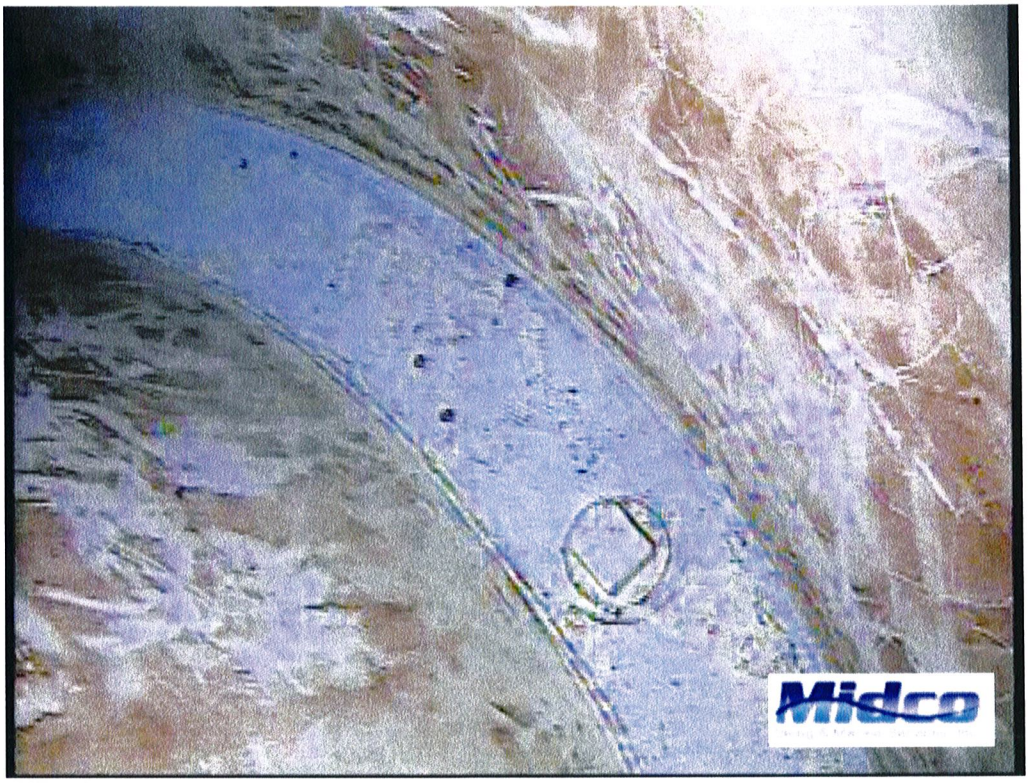


Outlet Plumbing

800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030



Man Entry



Drain Plumbing

800.479.1558
www.midcodiving.com
info@midcodiving.com
Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

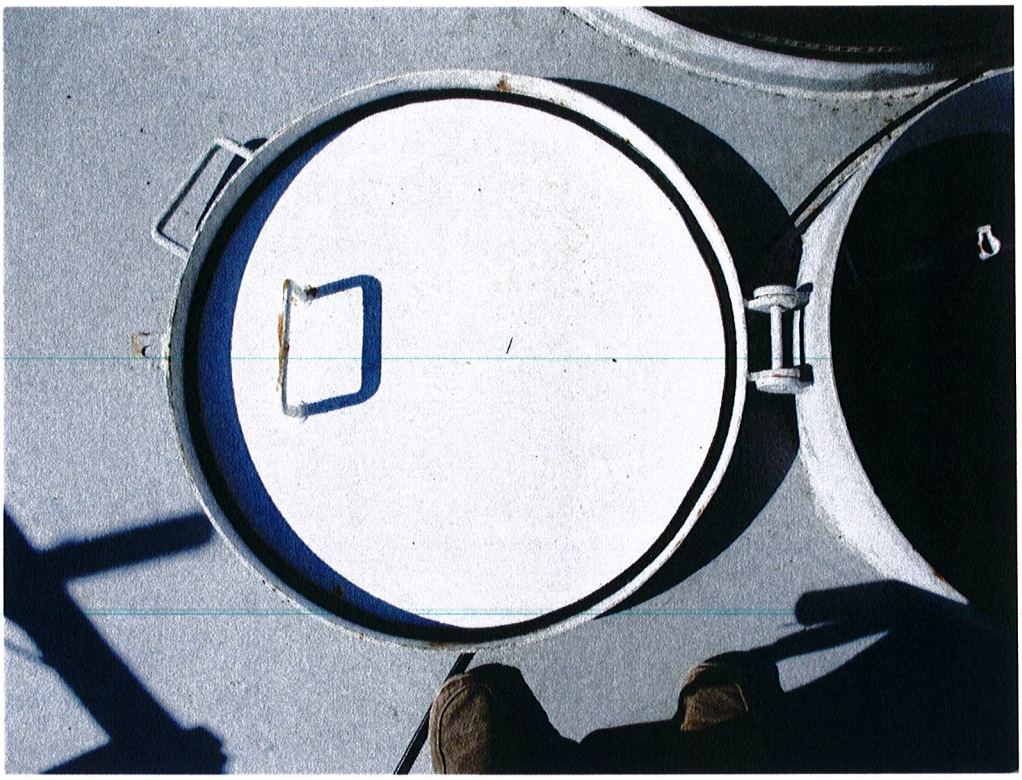


Interior Ladder

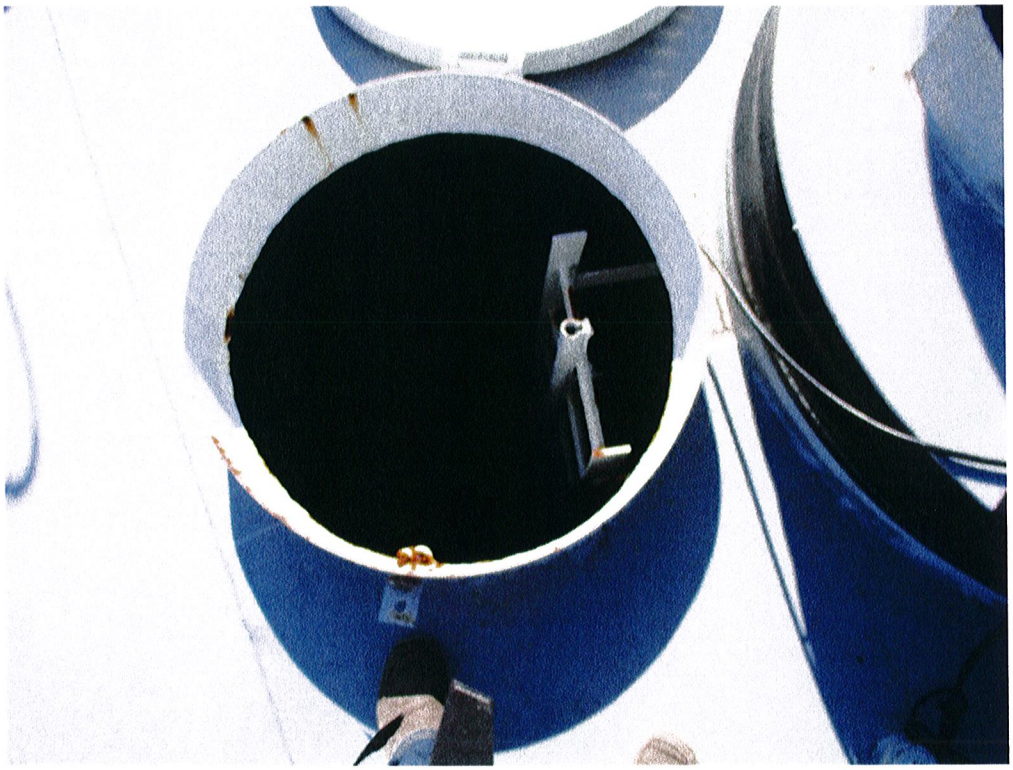


Interior Ladder and Safety Notch – Corrosion Noted

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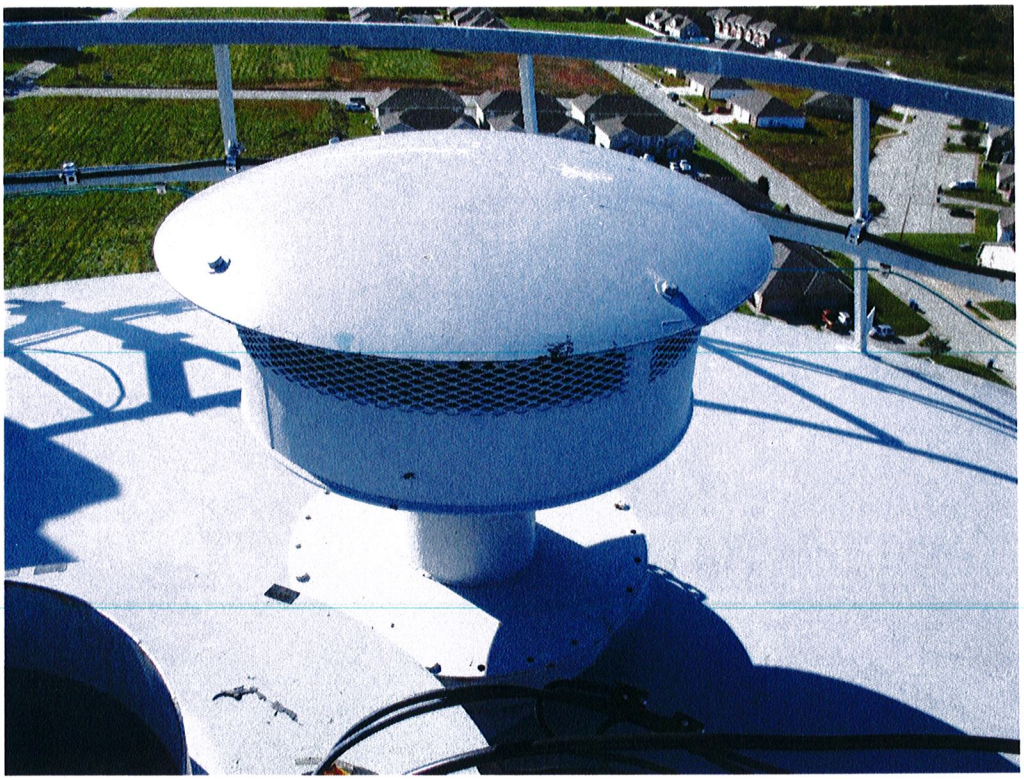


Access Hatch – Weather Stripping Installed

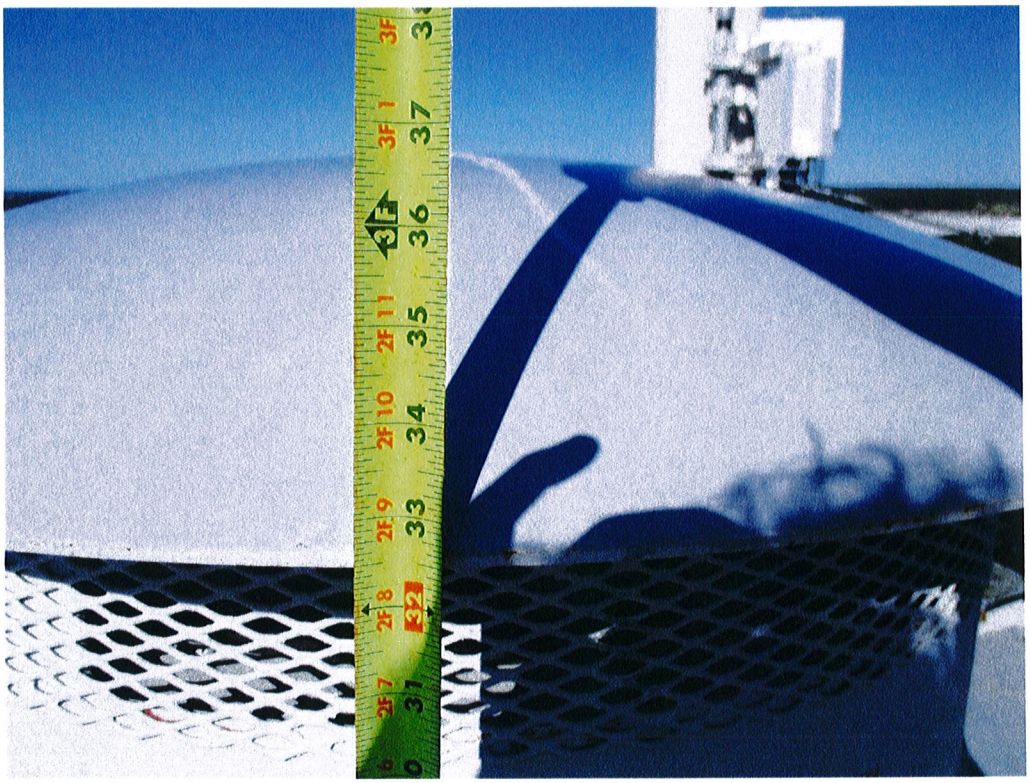


Access Hatch

800.479.1558
www.midcodiving.com
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Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030



Roof Vent



Roof Vent

800.479.1558
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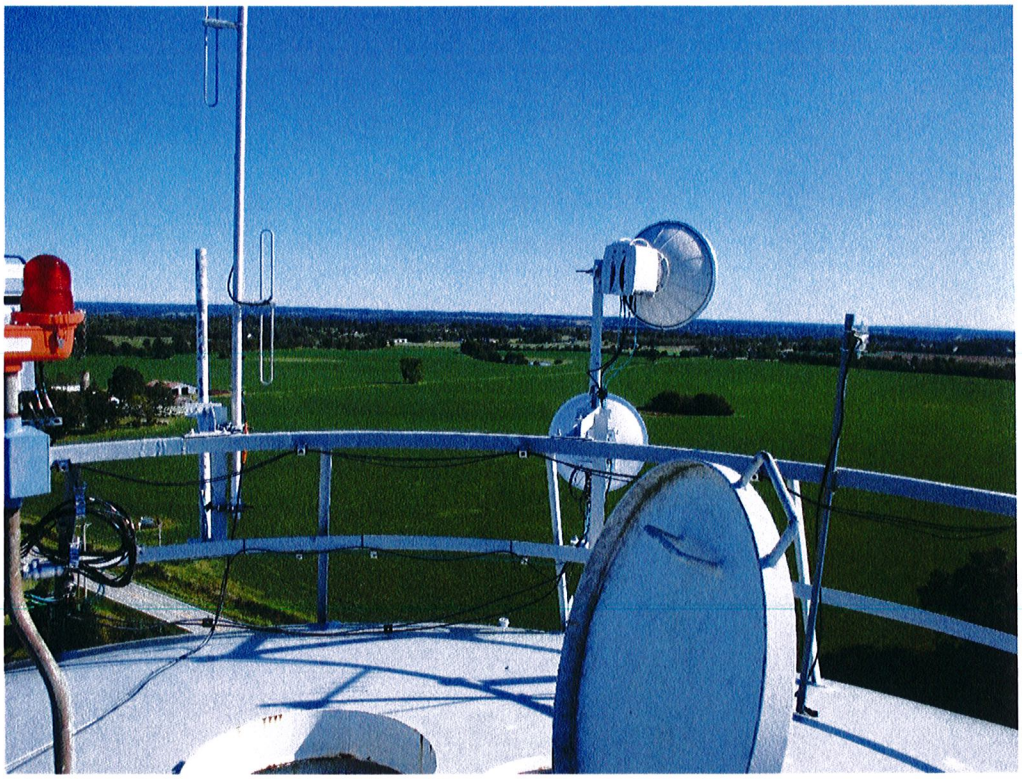


Reservoir Roof



Reservoir Roof

800.479.1558
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Reservoir Roof



Safety Railing

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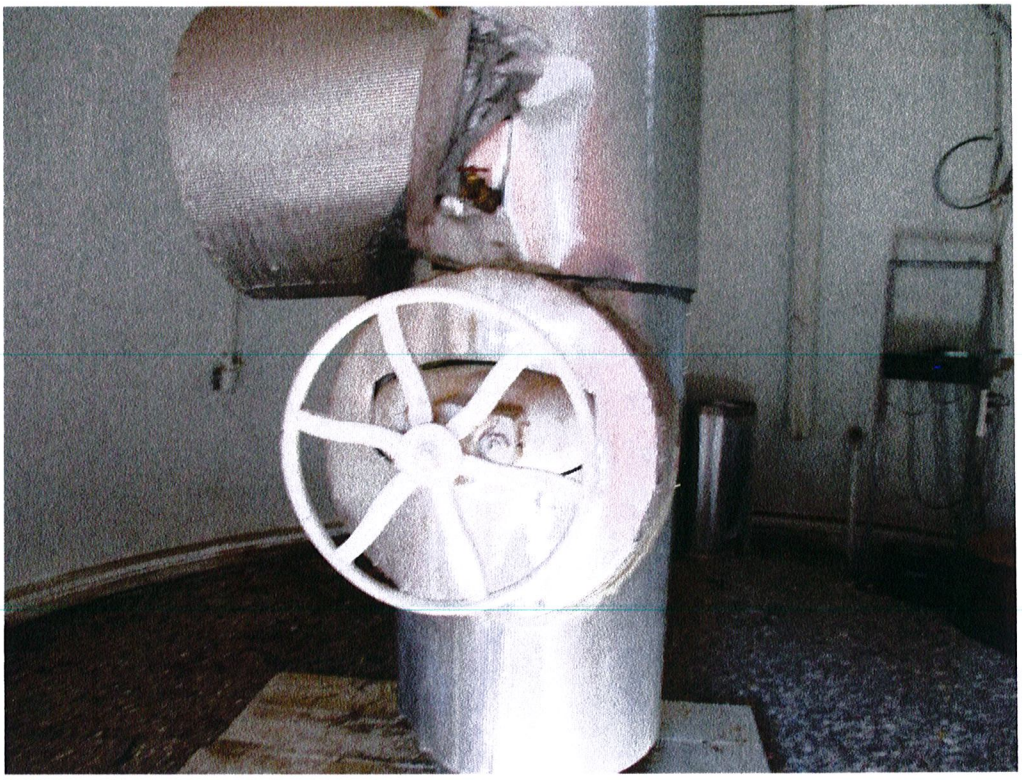


Overflow Plumbing

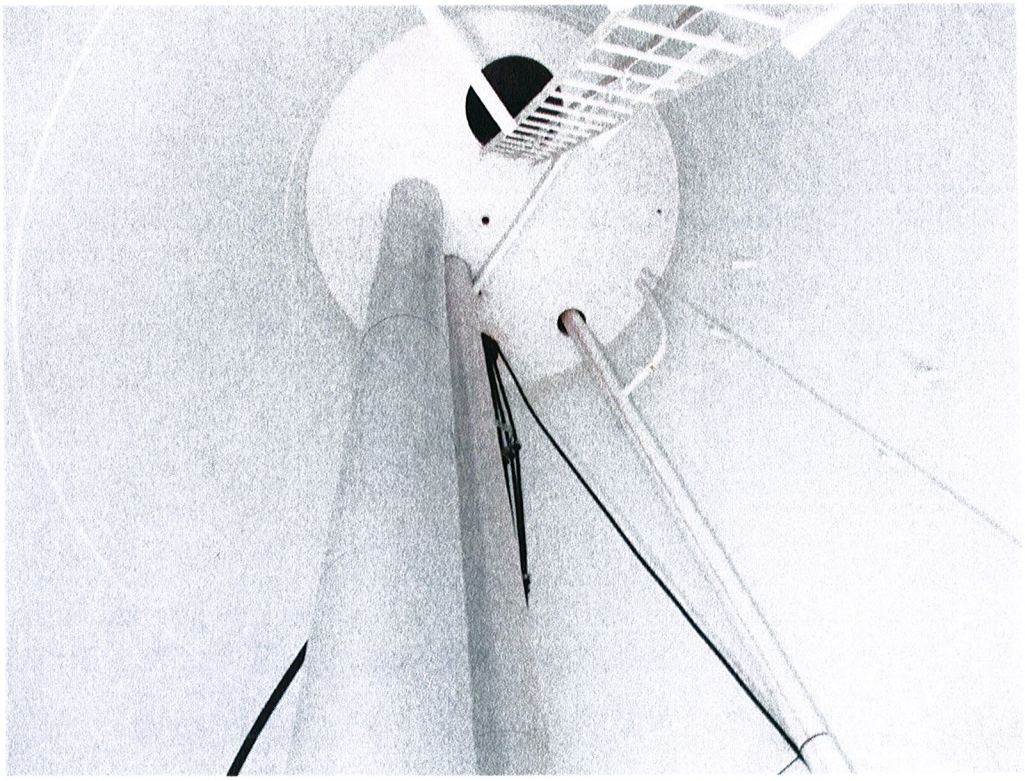


Overflow Plumbing - #24 Mesh Screen Installed

800.479.1558
www.midcodiving.com
info@midcodiving.com
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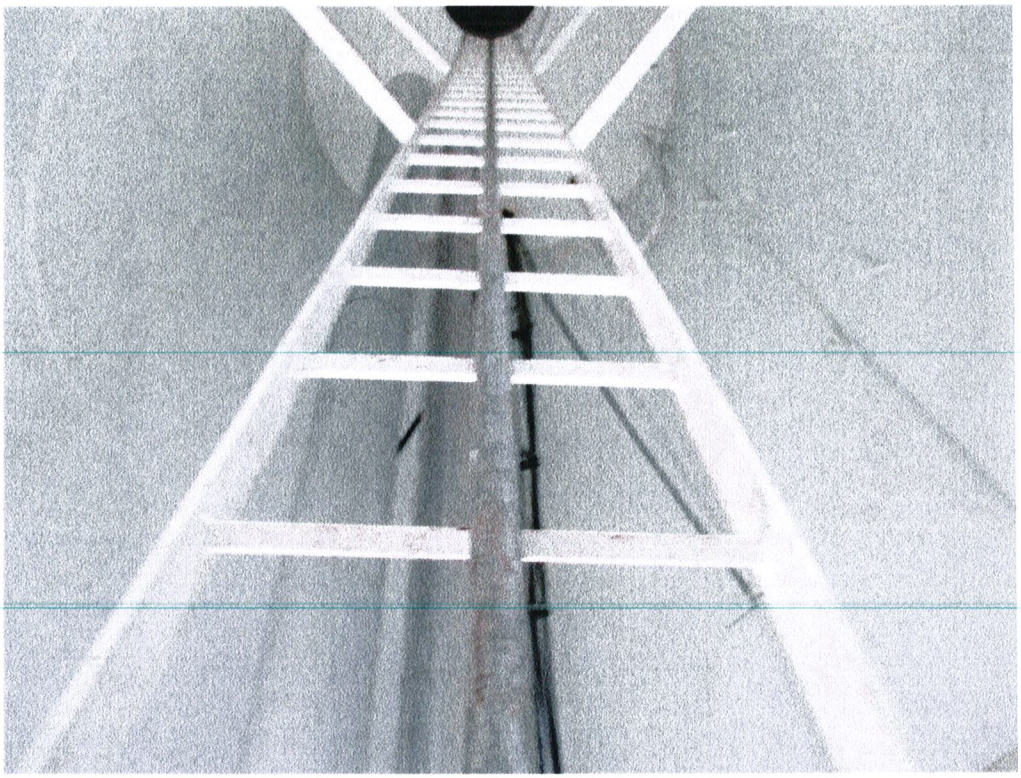


Reservoir Plumbing



Reservoir Plumbing

800.479.1558
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Access Ladder



Exterior Reservoir

800.479.1558
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Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

EPA Compliant Report **Finished Water Storage Tank Inspection/ Cleaning Checklist** Fill out one checklist per storage tank & submit labeled photos of each tank component with this form		
Public Water System Name: City of Ozark	Public Water System ID:	
Reservoir Name: Blue Stem	Reservoir ID:	
Proposed Inspection Date: October 7, 2019	Actual Inspection Date: October 7, 2019	
Name of Person Filling Out Form: Kadi Gill	Title of Person Filling Out Form: Sales Fulfillment Manager	
I certify that this information is complete and accurate: Yes *Kadi Gill*		Date: January 7, 2020

Inspector Qualifications (answer to all questions must be "yes")	
Name and contact information of inspector or inspection company: **Midco Diving & Marine Services, Inc.**	
☒ Yes ☐ No	Has the inspector completed confined space training?
☒ Yes ☐ No	Did the inspector have a confined space entry permit?

Overall Tank Condition				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Does the tank appear to be structurally sound?	If no, what repairs are suggested by the tank inspector?		
☐ Yes ☒ No	Are there any unprotected openings in the tank (breaches, leaks, daylight coming through tank in spots, etc.)	If yes, indicate type of breach and how it should be repaired.		

Air Vent				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
Above Ground Tanks (Ground Level or Elevated)			☐ Check if NA	
☐ Yes ☐ No ☒ N/A	Downturned vent: Is the vent at least 24" or 3 pipe diameters above the roof?	If no reconfigure vent to provide proper air gap.		
☒ Yes ☐ No ☐ N/A	Non-downturned vent: Is there a solid cover down to the bottom of the vent screen?	If no, indicate deficiency and proposed correction:		
☒ Yes ☐ No ☐ N/A	Non-downturned vent: Is the screen at least 8" above the roof surface? What is the height of the start of the screening above the tank?	If no, indicate deficiency and proposed correction:		
☒ Yes ☐ No	Is the vent covered with #24 mesh corrosion resistant screening (some exceptions apply)? Mesh Size:	If no, indicate deficiency and proposed correction:		

Buried or Partially Buried Tanks ☒ Check if NA				
☐ Yes ☐ No	Is the vent covered with #24 mesh corrosion resistant screening?	If no, install proper #24 mesh corrosion resistant screening.		
☐ Yes ☐ No	Does the air vent terminate downward?	If no, re-configure the vent so that it terminates downward.		
☐ Yes ☐ No	Is the air vent at least 24" above the tank roof or ground surface (whichever is higher)? What is the height of the vent above the roof or ground surface?	If no, raise air vent to provide for an appropriate air gap.		

Access Hatch				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Is the hatch raised at least 4" above the roof (for ground level or elevated tanks) or at least 24 inches above the roof or ground, whichever is higher (for buried or partially buried tanks)? What is the height of the access hatch above the roof or ground surface?	If no, the hatch should be raised to the appropriate height above the tank roof or ground.		
☒ Yes ☐ No	Does the hatch have a shoe box lid?	If no, a properly designed shoe box type lid should be installed.		
☒ Yes ☐ No	Is the lid water tight and sealed with a rubber gasket?	If no, the reason for the lack of a seal should be investigated and repaired.		
☒ Yes ☐ No	Is the hatch locked?	If no, the hatch should be equipped with a lock.		

Overflow ☐ Check if NA				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Discharge has #24 mesh corrosion resistant screen OR a duckbill valve OR a properly sealed flapper valve with a screen inside (EPA recommends #24 mesh screen)?	If no, indicate proposed correction:		
☒ Yes ☐ No	Overflow terminates between 12 and 24 inches above the ground surface? At what height does the overflow discharge?	If no, modify overflow to provide for an appropriate air gap.		
☒ Yes ☐ No	Overflow discharges over an inlet structure, splash plate, or engineered rip-rap?	If no, indicate proposed correction:		

☐ Yes ☒ No	Is the overflow directly connected to a sanitary sewer or storm drain?	If yes, indicate proposed correction:		
☒ Yes ☐ No	Is there blockage in the overflow, an inadequately sized overflow, a malfunction of the level control system, or other issue that is causing the tank to overflow through the hatch or vent?	If yes, indicate what is causing the problem and how it should be repaired:		
☒ Yes ☐ No	Is the overflow discharge point visible? If no, it is recommended that the discharge point be moved to a location that is visible.		Not Required	

Drain ☒ Check if NA				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☐ Yes ☐ No	Does the drain pipe have an air gap of 3 or more pipe diameters above the entrance to any storm or sanitary sewers?	If no, indicate proposed correction:		
☐ Yes ☐ No	Does the discharge have a #24 mesh corrosion resistant screen OR a duckbill valve OR a properly sealed flapper valve with a screen inside? If no, EPA recommends that a #24 mesh screen be installed.		Not Required	
☐ Yes ☐ No	Does the drain terminate between 12 and 24 inches above the ground surface and discharges over an inlet structure or splash plate? If no, it is recommended that the discharge point be modified to provide for the appropriate air gap.		Not Required	

Cleaning and Other Items			
Significant Deficiency	**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
Describe any other items noted by the inspector that have the potential to cause contamination of the finished drinking water:	What repairs are suggested to prevent or eliminate the source of contamination?		
Depth of sediment found in the tank before cleaning (inches): Up to 2" of sediment noted How was the storage tank cleaned? Diver with hand nozzle system How was the storage tank disinfected after cleaning? N/A List any objects found inside the tank during cleaning that may have introduced contamination into the water system (examples: debris, animals, etc.): Coating debris noted (removed) Please attach tank as-built drawings (if available) or a sketch of the tank's configuration and dimensions including the location, layout and dimensions of all major components (i.e. access hatch, vent, overflow, drain)			

ROUTINE SAMPLING POINT -- CITY OF OZARK -- PWS ID #MO5010619

UP STREAM SAMPLING POINT	CODE	Date	ROUTINE SAMPLING POINT	Date	DOWNSTREAM SAMPLING POINT
1607 E. SYCAMORE	R-1		1509 E. SYCAMORE		1507 E. SYCAMORE
904 S. 5TH ST.	R-2		804 S. 5TH ST		802 S. 5TH ST.
910 E. PARKVIEW	R-3		1000 E. PARKVIEW		1004 E. PARKVIEW
715 N. 13TH ST.	R-4		801 N. 13TH ST.		803 N. 13TH ST.
1909 BELLERIVE DR.	R-5		1905 BELLERIVE DR.		1903 BELLERIVE DR.
1510 S. 5TH AVE.	R-6		1407 S. 5TH AVE.		1401 S. 5TH AVE.
2506 W. WALKON DR.	R-7		6301 N. 25TH ST.		6303 25TH ST.
	R-8		1505 E. SYCAMORE		
1501 E. HARTLEY	R-9		1507 E. HARTLEY		1603 E. HARTLEY
2002 S. 15TH AVE	R-10		2008 S. 15TH ST.		2200 S. 15TH ST
1702 S. 14TH AVE	R-11		1704 S. 14TH AVE.		1706 S. 14TH AVE.
3015 BRIDLEWOOD	R-12		2911 BRIDLEWOOD		2810 BRIDLEWOOD
3111 N. 30TH ST.	R-13		3011 N. 30TH ST.		3003 N. 30TH ST.
1347 W. TURNBERRY	R-14		5326 N. STATE HWY. NN		5370 N. STATE HWY. NN
	R-15		201 N. 17TH ST.		
	R-16				
	R-17		311 N. 17TH ST.		
1706 S. 14TH AVE.	R-18		1800 S. 14TH AVE		1804 S. 14TH AVE.
	R-19		3709 N. 31ST ST.		
	R-20				
1324 E. WARREN	R-21		1398 E. WARREN		1400 E. WARREN
	R-22				
	R-24				
101 N. 18TH ST.	R-25		301 N. 18TH ST.		501 N. 18TH ST.
3900 N. 15TH ST.	R-26		1319 W. MCGUFFEY		1311 W. MCGUFFEY
5123 N 22nd Street	R-27		5150 N 22nd Street		5350 N 22nd Street
1510 S 5th Ave	R-28		203 E Waverly		902 E April
	R-29		1358 E Warren		
	R-30		302 e Waverly		
2507 W Walk on	R-31		2506 W Walk On		2512 W Walk on
2503 W Walk on	R-32		6303 N 25th Street		6311 N 25th Streeet
3801 N Bobolink	R-33		3707 N Bobolink		3103 N Bobolink
4213 Green Haven	R-34		4209 Green Haven		4200 Green Haven
1285 W South Street	R-35		1401 W South Street		1725 S 15th Street
5596 White Street	R-36		1084 W Hwy. NN		801 W HWY. NN
1410 S 11th Street	R- 37		1105 W Eunice		1421 S Solaria

ROUTINE SAMPLING POINTS FINLEY VALLEY/CITY OF OZARK PWS ID #5036273

905 N. 38TH ST.	R-4		3710 W. CLAUDE RD.		3706 W. CLAUDE RD.
804 N 41st St	R-7		4103 Serenity Ln		4105 Serenity Ln
3806 W Kimber	R-8		3802 W Kimber		3710 W Kimber

WELLS

#1-205 S 2ND AVE
#2-501 N. 18TH ST.
#3-101 N. 18TH ST.
#4-1510 S.5TH AVE.
#5-910 E. PARKVIEW ST.
#6- 3305 N. US HWY. 6
#7-5250 N 22nd ST.
#8- 6301 N. 25TH ST.
#9- 805-A N. 36TH ST
#10- 902 N. 37TH ST.
#11- 902 APRIL DR.
#12- 5510 BLUESTEM RD.
#14- 4104 N FREEMONT

Inland Potable Services, Inc.

16297 E. Crestline Lane
Centennial, Colorado 80015
Phone: 303-400-4220
Toll Free: 1-844-372-2956
Fax: 303-400-4215
Email: gary@inlandpotableservices.com

September 13, 2021

Rodney Robison
City of Ozark
P.O. Box 295
Ozark, MO 65721

Dear Mr. Robison,

I would like to thank you and the City of Ozark for choosing Inland Potable Services to clean and inspect your Potable water tanks. The reports for both water storage systems are enclosed.

As a team we work hard to ensure our customer's satisfaction and we value the trust you have placed in our company; therefore, if you have any questions or concerns regarding the enclosed reports, please contact me directly. Once again, thank you for your business.

Sincerely,

Gary Birkhead
Gary Birkhead
Regional Account Manager

Inland Potable Services, Inc.

16297 E. Crestline Lane
Centennial, CO 80015
Phone: 303-400-4220
Fax: 303-400-4215

Inspection Report for

City of Ozark
Ozark, MO



1MG Steel Elevated
Freemont Road Tank

Date Completed: July 15, 2021

Commercial Dive Team:

Diver – Colin Lafever
Dive Controller – Brandon Rot
Tender – Ceasar Hernandez

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth, averaging 1/16 inch (iron & rust chips), was removed from the tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also performed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The base of the tank was found in good condition.
3. The support structure was found secure and in good condition.
4. The overflow was found in good condition with minor oxidation, corrosive staining and 0.01% uniform surface corrosion noted.
5. The wall was found in good condition with minor de-lamination, oxidation, chalking and 0.01% uniform surface corrosion noted.
6. The manway was found secure and in good condition with minor corrosive staining noted.
7. The ladder was found secure, OSHA approved and in good condition.
8. The roof and catwalk were found in good condition with minor staining noted.
9. The hatch was found locked with no gasket present and in good condition.
10. The vent was found in good condition.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

Summary of the Inspection:

Interior Inspection

1. The interior roof was found in good condition with minor sags & runs in the coating noted.
2. The ladder was found secure and in good condition with minor sags & runs in the coating, micro & macro blistering and minor to moderate sediment staining noted.
3. The overflow was found in good condition with minor sags & runs in the coating and sediment staining noted.
4. The interior wall was found in good condition with minor sags & runs in the coating, sediment staining and micro & macro blistering noted.
5. The floor was found in good condition with minor micro & macro blistering and minor to moderate sediment staining noted.
6. The manway was found in good condition with minor sags & runs in the coating and sediment staining noted.
7. The inlet was found in good condition with minor sags & runs in the coating, chalking, micro & macro blistering and heavy sediment staining noted.
8. The outlet was found in good condition with minor sags & runs in the coating, chalking, micro & macro blistering and heavy sediment staining noted.
9. The drain was found in good condition with minor sags & runs in the coating, cracking and minor to moderate sediment staining noted.

Recommendations:

1. Install a #24 mesh screen on the exterior overflow.
2. Install a gasket on the access hatch.
3. Continue to schedule a clean and inspect every 3-5 years per AWWA recommendations.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

Inland Potable Services, Inc.

Exterior Inspection Report

Foundation Condition

Foundation Exposed? Y ☐ N ☒
Anchor Bolts Present? Y ☐ N ☒
Corrosion on Anchor Bolts Present? Y ☐ N ☐ N/A ☒
Anchor Bolts Loose? Y ☐ N ☐ N/A ☒
Cracking Noted In Foundation? Y ☐ N ☐ N/A ☒
Spalling Noted? Y ☐ N ☐ N/A ☒

Summary: The base of the tank was found in good condition.



Support Structure Condition

Type Of Support Structure: Hydropillar
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present: Y ☐ N ☒
De-lamination Present: Y ☐ N ☒
Rod And Turnbuckle Tension: N/A
Rod And Turnbuckle Condition: N/A

Summary: The support structure was found secure and in good condition.



Overflow Structure Condition

Coating Condition: N/A
Seams/Welds Condition: Good
Stand Off Supports Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☐ N ☒
End Cap Present? Y ☒ N ☐
Hinge And Cap Condition: Good
#24 mesh Screen Present? Y ☐ N ☒ #10 Condition: Good

Summary: The overflow was found in good condition with minor oxidation, corrosive staining and 0.01% uniform surface corrosion noted.



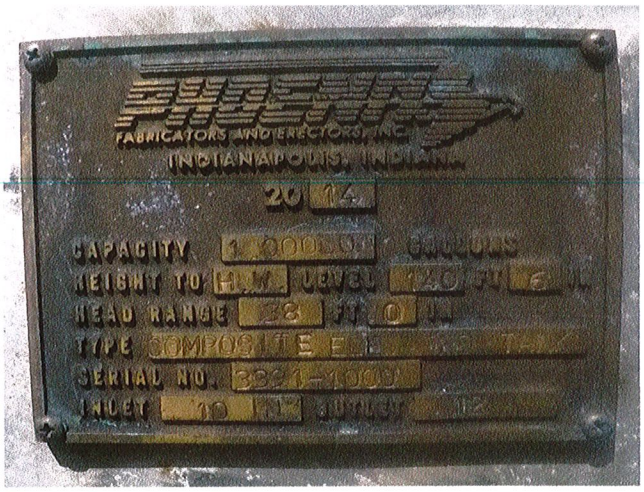
Wall Panel Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐
Dents Present? Y ☐ N ☒

Holes Present? Y ☐ N ☒
Signs Of Leaking? Y ☐ N ☒

Summary: The wall was found in good condition with minor de-lamination, oxidation, chalking and 0.01% uniform surface corrosion noted.





Manway Condition

Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The manway was found secure and in good condition with minor corrosive staining noted.



Access Ladder Condition

Ladder Type: Steel welded
Coating Condition: N/A
Seams/Welds Condition: Good
Stand Off Supports Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Safety Climb Type: Rail
Safety Climb Condition: Good
Is Top Of Tank Easily Accessible? Y ☒ N ☐
Is Ladder and Safety Climb **OSHA** Approved? Y ☒ N ☐

Summary: The ladder was found secure, OSHA approved and in good condition.

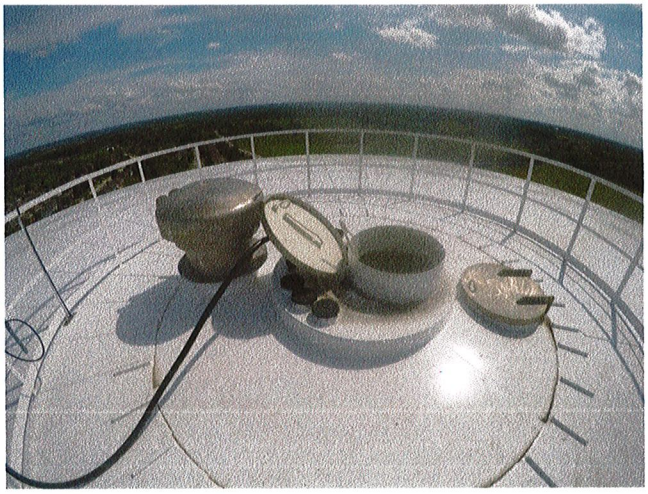


Roof Condition

Roof Type: Pitched
Coating Condition: Good
Seams/Welds Condition: Good
Catwalk/Handrail Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Low Spots Present? Y ☐ N ☒

Holes in Roof? Y ☐ N ☒
Cathodic Protection Plates Present? Y ☐ N ☒
Sealed Edges: Y ☐ N ☐ N/A ☒
Loose Plates? Y ☐ N ☐ N/A ☒
Missing Plates? Y ☐ N ☐ N/A ☒

Summary: The roof and catwalk were found in good condition with minor staining noted.





Access Hatch Condition

Coating Condition: N/A
Seams/Welds Condition: Good
Corrosion Present: Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Hatch Size: 2 foot round
Riser Height: 9 inches Lid Height: 2 inches
Hatch Locked? Y ☒ N ☐
Hinge Condition: Good
Gasket Present? Y ☐ N ☒
Intact? Y ☐ N ☐ N/A ☒
Insects, Dirt Or Debris Present Under Hatch? Y ☐ N ☒

Summary: The hatch was found locked with no gasket present and in good condition.



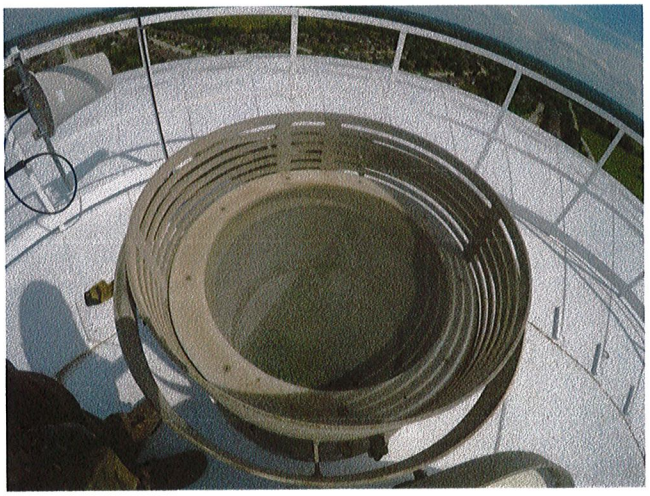
Vent Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present: Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
#24 Mesh Screen in Place? Y ☒ N ☐
Condition: Good

All Openings Sealed? Y ☒ N ☐
Cap Condition: Good

Summary: The vent was found in good condition.





Inland Potable Services, Inc.
Interior Inspection Report

Roof Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present On Panels? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The interior roof was found in good condition with minor sags & runs in the coating noted.



Ladder Condition

Ladder Location: 12 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Supports Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The ladder was found secure and in good condition with minor sags & runs in the coating, micro & macro blistering and minor to moderate sediment staining noted.



Overflow Condition

Overflow Location: 6 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

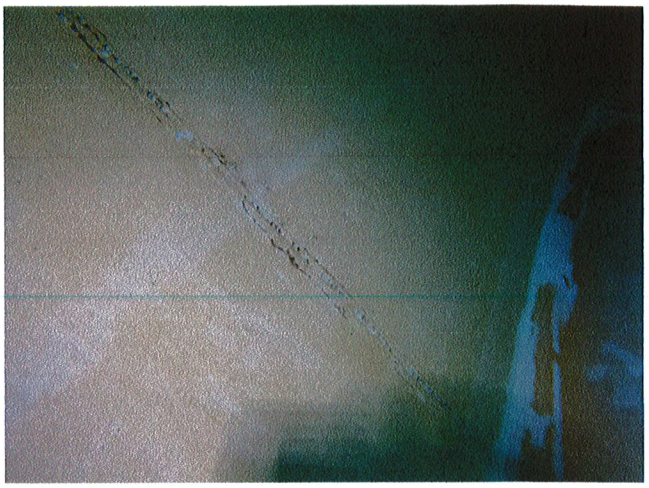
Summary: The overflow was found in good condition with minor sags & runs in the coating and sediment staining noted.



Wall Panel Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present On Panel? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Biofilm Present? Y ☐ N ☒

Summary: The interior wall was found in good condition with minor sags & runs in the coating, sediment staining and micro & macro blistering noted.



Floor Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The floor was found in good condition with minor micro & macro blistering and minor to moderate sediment staining noted.



Manway Condition

Manway Location(s): 12:30 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The manway was found in good condition with minor sags & runs in the coating and sediment staining noted.



Inlet and Outlet Condition

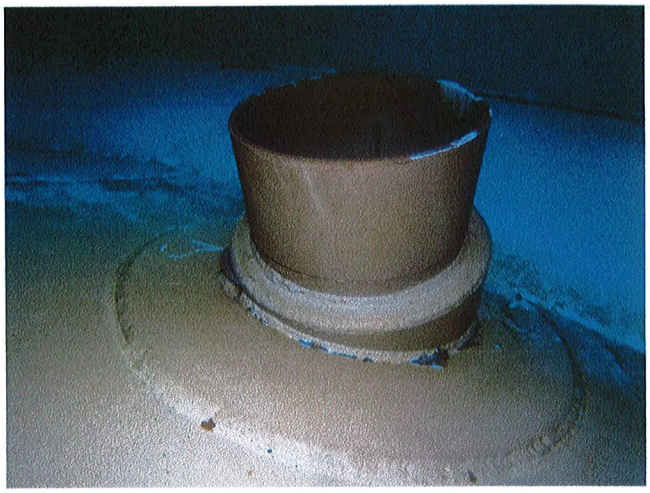
Common Inlet/Outlet? Y ☐ N ☒ Location: N/A
Inlet Location: 5 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The inlet was found in good condition with minor sags & runs in the coating, chalking, micro & macro blistering and heavy sediment staining noted.



Common Inlet/Outlet? Y ☐ N ☒ Location: N/A
Outlet Location: 7 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

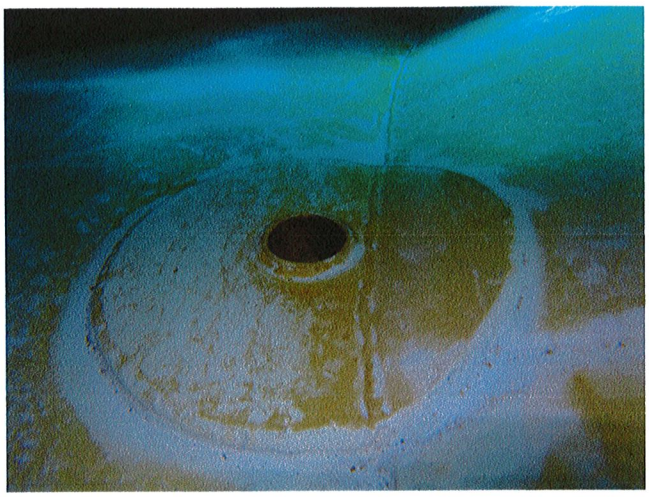
Summary: The outlet was found in good condition with minor sags & runs in the coating, chalking, micro & macro blistering and heavy sediment staining noted.



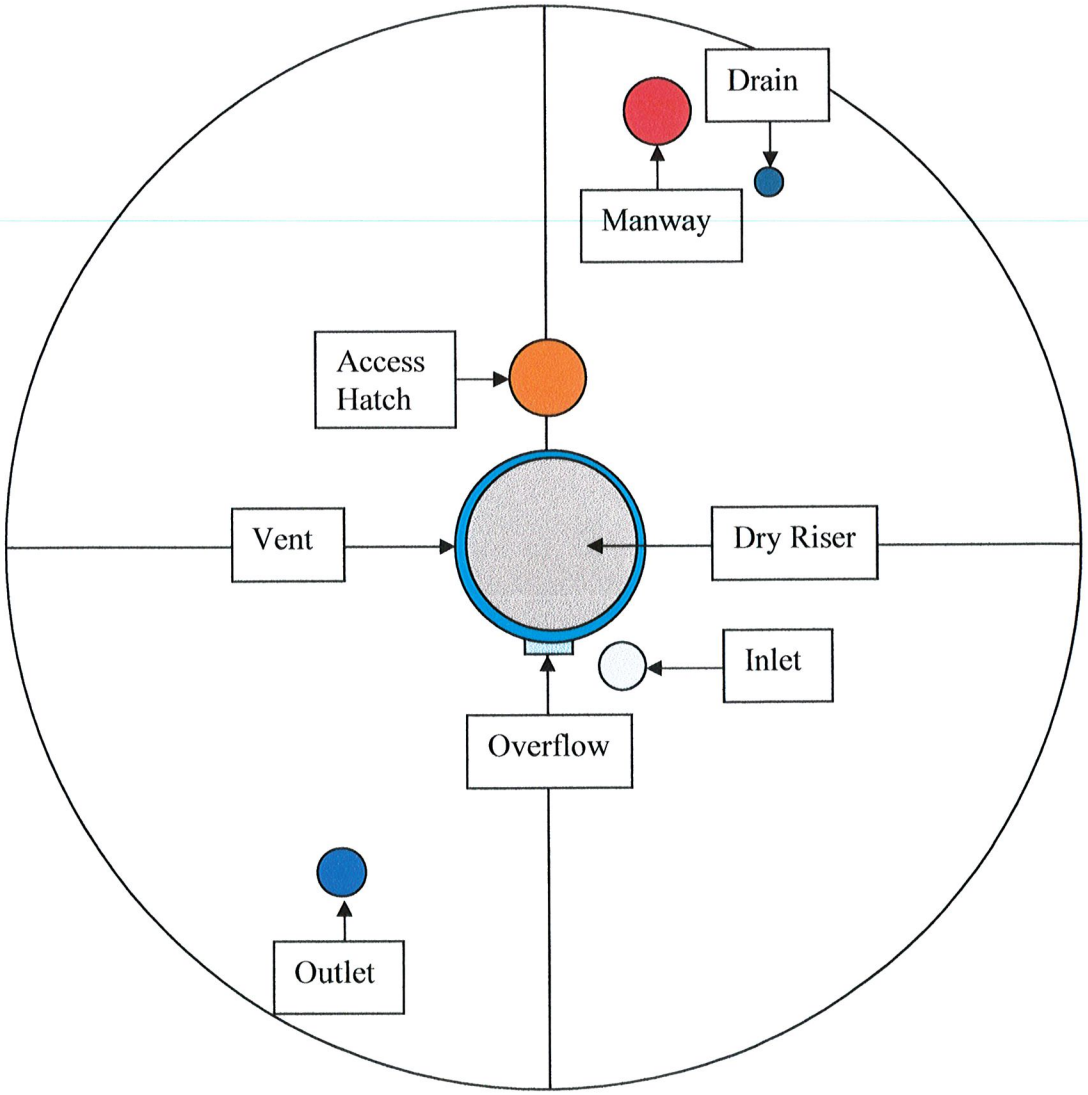
Drain Condition

Drain Location: 1 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The drain was found in good condition with minor sags & runs in the coating, cracking and minor to moderate sediment staining noted.



Tank Layout


Quadrant #4
Quadrant #1
Drain
Manway
Access Hatch
Vent
Dry Riser
Inlet
Overflow
Outlet
Quadrant #3
Quadrant #2

Midco
Diving & Marine Services, Inc.

Report of Procedures and Findings From the Cleaning & Inspection of the

Pool Reservoir
City of
Ozark, MO



By
Midco Diving & Marine Services, Inc.

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Corporate Office P.O. Box 513 Rapid City, South Dakota 57709 605-791-3030

Midco
Diving & Marine Services, Inc.

January 7, 2020

City of Ozark
Attn: Rodney Robinson
PO Box 295
Ozark, MO 65721

INTRODUCTION

The following is a summary of a visual and video inspection of the Pool Reservoir for the City of Ozark, MO. This inspection was undertaken on October 8, 2019 by Midco Diving & Marine Services, Inc., of Rapid City, SD. The findings of this inspection report are a supplement to the inspection video and worksheets, which are found under the same cover.

The Reservoir, which is the subject of this report, appears to be of conventional design and construction.

METHODOLOGY

The reservoir was inspected by a surface-supplied commercial air diver. The diver was equipped with real-time high-definition color video and a LED lighting system as well as live voice communication between the inspecting diver and the surface team. All procedures were carried-out in accordance with Midco Diving's Standards and Procedures. Prior to entering your reservoir, the diver and equipment were disinfected with a 200 parts per million chlorine solution per ANSI/AWWA C652-11 standards.

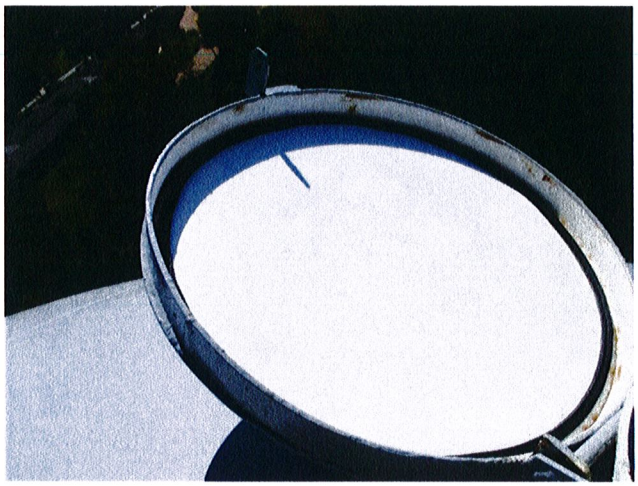
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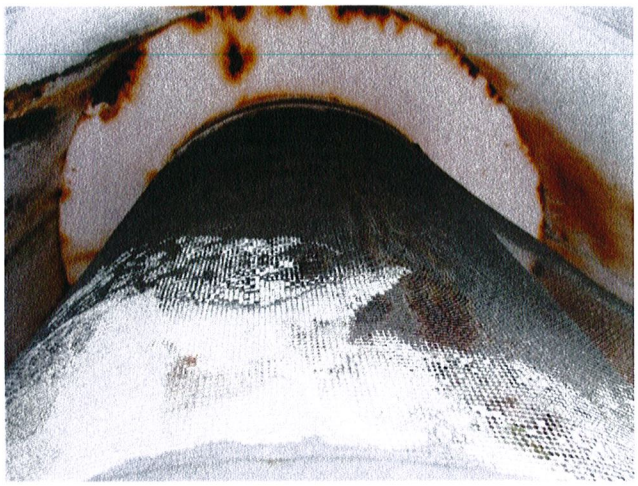
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EXTERIOR FINDINGS

Upon visual inspection of the exterior of the structure, the reservoir appears to be in GOOD condition, with the following findings noted:

1. No weather stripping noted on the access hatch (installed).
2. Areas of coating failure with corrosion noted.





INTERIOR FINDINGS

Upon visual inspection of the structure above and below the water line, the overall condition of the tank appears to be in good condition, with the following findings noted:

1. Light skiff of sediment with coating debris noted (removed).
2. Areas of coating failure with corrosion noted.
3. Previous epoxy repairs noted.





DISCLAIMER

Midco Diving & Marine Services, Inc. does not provide consulting engineering services, nor do we employ licensed Professional Engineers. The findings contained herein were neither prepared or reviewed by a licensed engineer, but are based on the visual examination, experience, and training of the inspecting diver and dive support crew.

City of Ozark

JOB NUMBER:	**P2019218**
UTILITY:	**City of Ozark**
DATE:	**October 8, 2019**
MANAGER:	**Rodney Robinson**
ADDRESS:	**PO Box 295** **Ozark, MO 65721**

DIVE TEAM LEADER:	**Jarred Sherer**

Reservoir:	**Pool**
Gallons:	**200 KG**
Diameter:	**35'**
Height:	**147'**
Water Depth:	**28'**
Construction:	**Steel Welded**
Date Built:	**1978**
Last Cleaned:	**2015**
Last Inspected:	**2015**

Recommendations:

1. **Monitor/epoxy repair areas of coating failure with corrosion noted.**
2. **Continue to monitor previous epoxy repairs.**
3. **Have Midco Diving & Marine Services, Inc. clean and inspect every 3-5 years.**

Midco
Diving & Marine Services, Inc.

N/A - Not applicable
Excellent (Ex) - Like new condition, no maintenance needed.
Good - Cosmetic only problems, maintenance if wanted.
Fair - Minor problems, maintenance needed, not immediate.
Poor - Major problems, structural or like, immediate maintenance needed.

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Site Security			X			
Gate			X			
Fence			X			
Locks			X			
Alarm	X					
Reservoir Exterior			X			
Coating			X			
Foundation			X			
Cleanliness			X			
Seams/Joints			X			
Exterior Roof			X			
Coating			X			
Cleanliness			X			
Seams/Joints			X			
Exterior Ladder			X			
Coating			X			
Caged	X					
Safety Climb			X			**Type: Notch – Coating Failure with Corrosion Noted**
Roof Vents			X			**Size: 12" Height: 13"**
Coating			X			**Coating Failure with Corrosion Noted**
Screen			X			
Side Vents	X					
Coating	X					
Screen	X					
Exterior Telemetry	X					
Coating	X					
Functioning	X					

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Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Manual Level Indicator	X					
Tag	X					
Cable	X					
Indicator	X					
Pulleys	X					
Base	X					
Man Entries	X					
Coating	X					
Gasket	X					
Exterior Inlet	X					
Coating	X					
Valve	X					
Exterior Outlet	X					
Coating	X					
Valve	X					
Exterior Drain/Scour	X					
Coating	X					
Valve	X					
Exterior Water Tap	X					
Coating	X					
Valve	X					
Exterior Overflow			X			Size: 12"
Coating			X			
Stand-offs			X			
Screen			X			Type: Screen
Access Hatch			X			Size: 24"
Weather Stripping		X				Installed by Midco
Coating			X			Coating Failure with Corrosion Noted
Hinges			X			
Lock			X			
Safety Rail/Catwalk			X			Height: 42"

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Interior Ladder	X					
Caged	X					
Safety Climb	X					
Telemetry Sensor	X					
Functioning	X					
Float	X					
Guide Wires	X					
Interior Floor			X			
Coating			X			**Staining Noted**
Sediment			X			**Depth: Light Skiff of Sediment with Coating Debris Noted (Removed)**
Seams/Joints			X			
Interior Walls			X			
Coating			X			**Areas of Coating Failure Noted**
Seams/Joints			X			
Interior Ceiling			X			
Coating			X			**Coating Failure with Corrosion Noted**
Rafters	X					
Interior Man Entries			X			
Coating			X			
Gasket	X					
Support Columns	X					
Coating	X					
Base	X					
Top	X					
Cathodic Protection	X					
Anodes	X					
Wires	X					
Sacrificial Anodes	X					

Component	Condition					Comments
	NA	Ex.	Good	Fair	Poor	
Interior Overflow Pipe			X			
Coating			X			
Top/Cap	X					
Connections/Flange	X					
Interior Inlet			X			**Size: 10"**
Coating			X			**Staining Noted**
Riser			X			**Measurement: 5"**
Interior Outlet			X			**Size: 10"**
Coating			X			**Staining Noted**
Riser			X			**Measurement: 5"**
Interior Drain/Scour	X					
Coating	X					
Riser	X					
Interior Water Tap	X					
Coating	X					
Valve	X					

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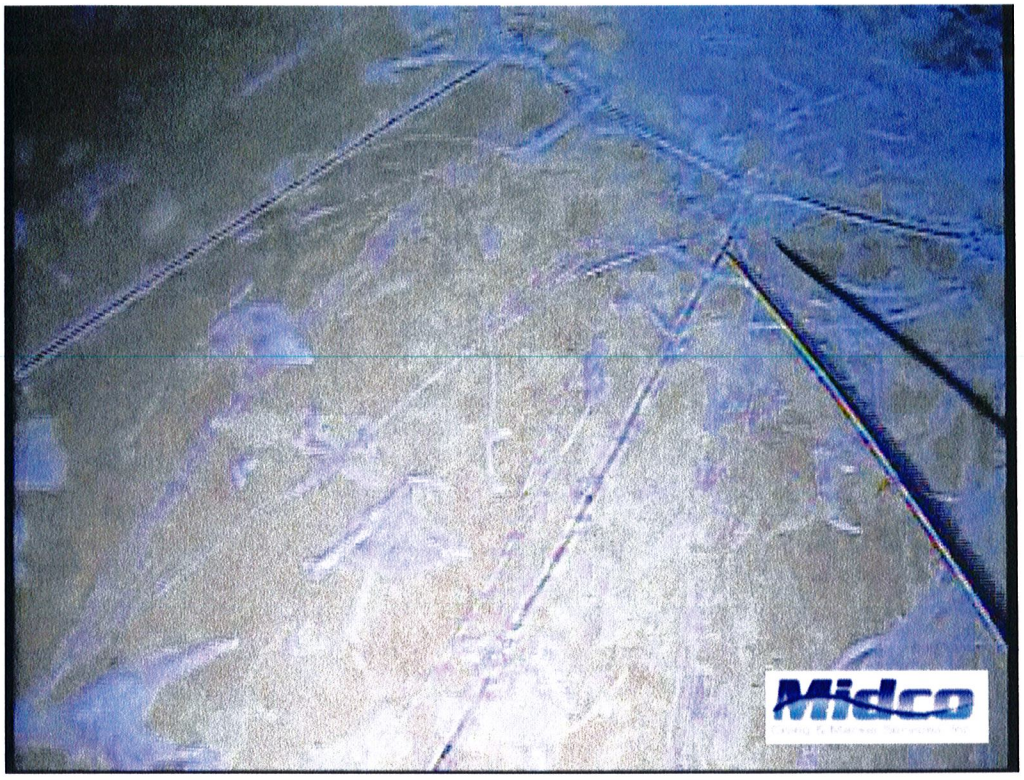


Cleaning Reservoir – Coating Debris Noted (Removed)



Cleaning Reservoir

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Typical Floor



Typical Floor

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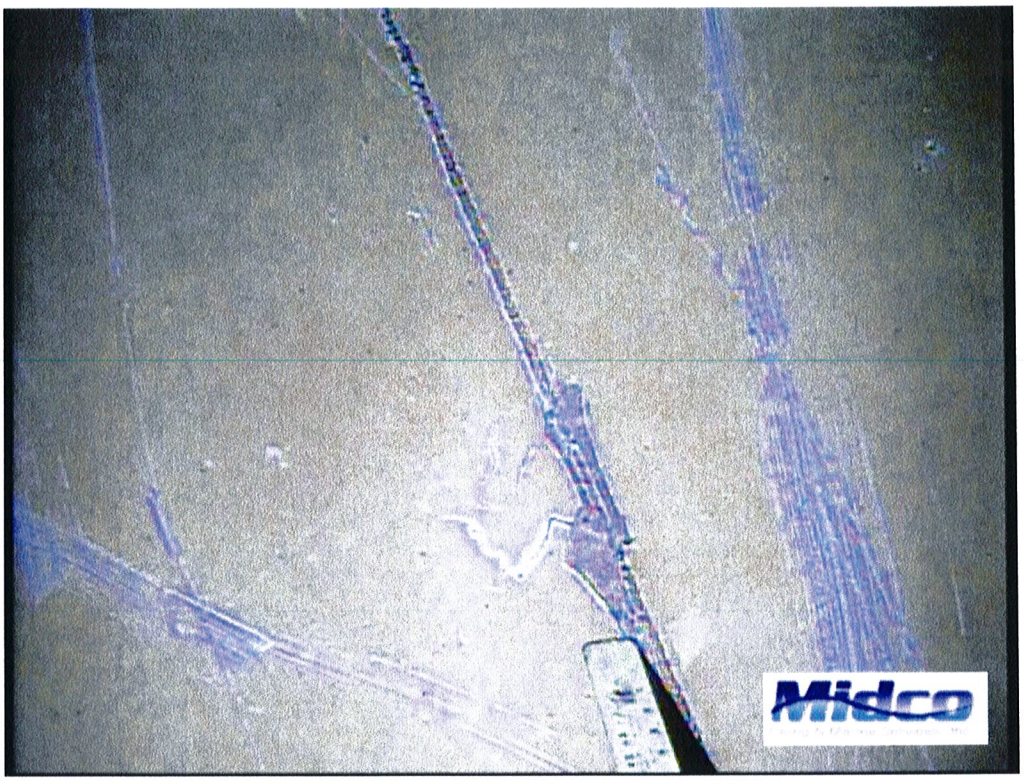


Typical Wall

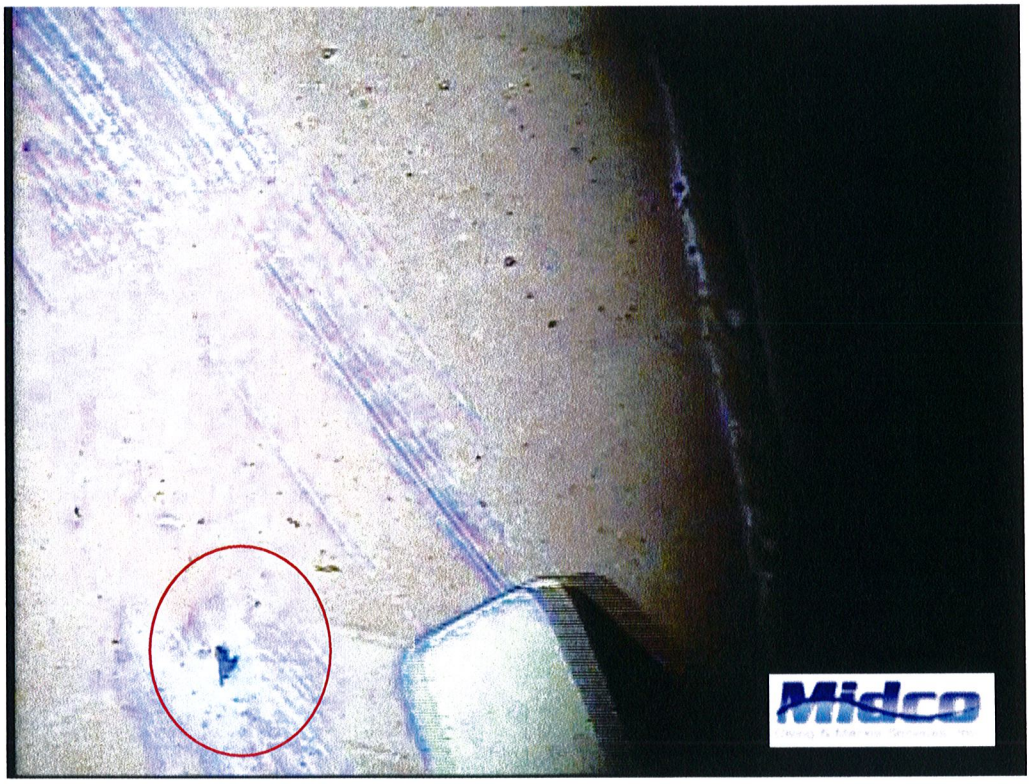


Typical Wall

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Previous Epoxy Repairs Noted



Areas of Coating Failure Noted on the Walls

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Typical Roof – Coating Failure with Corrosion Noted



Roof and Vent – Coating Failure with Corrosion Noted

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Interior Plumbing – Previous Repair and Coating Failure with Corrosion Noted

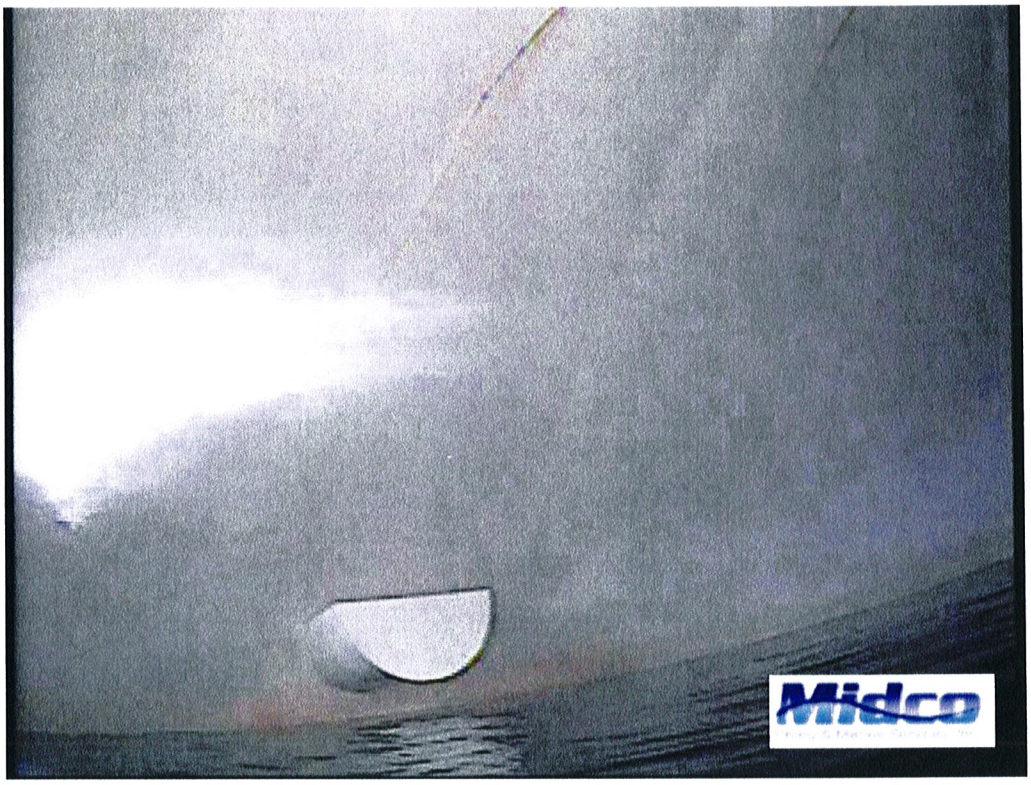


Common Inlet/Outlet

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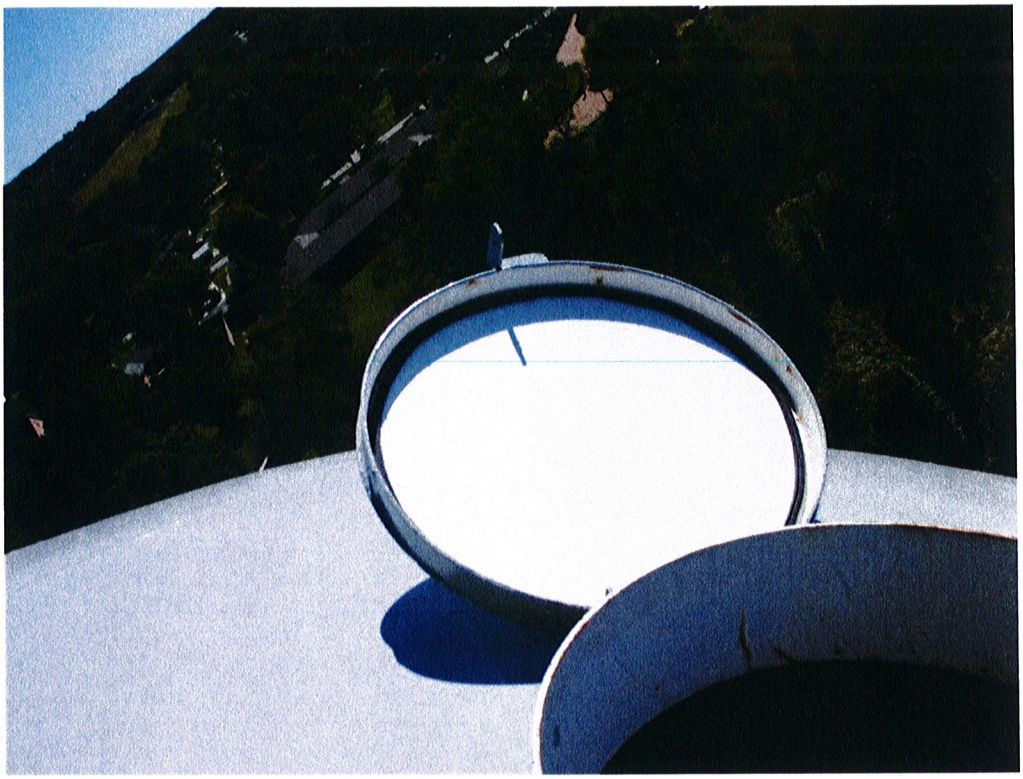


Interior Plumbing

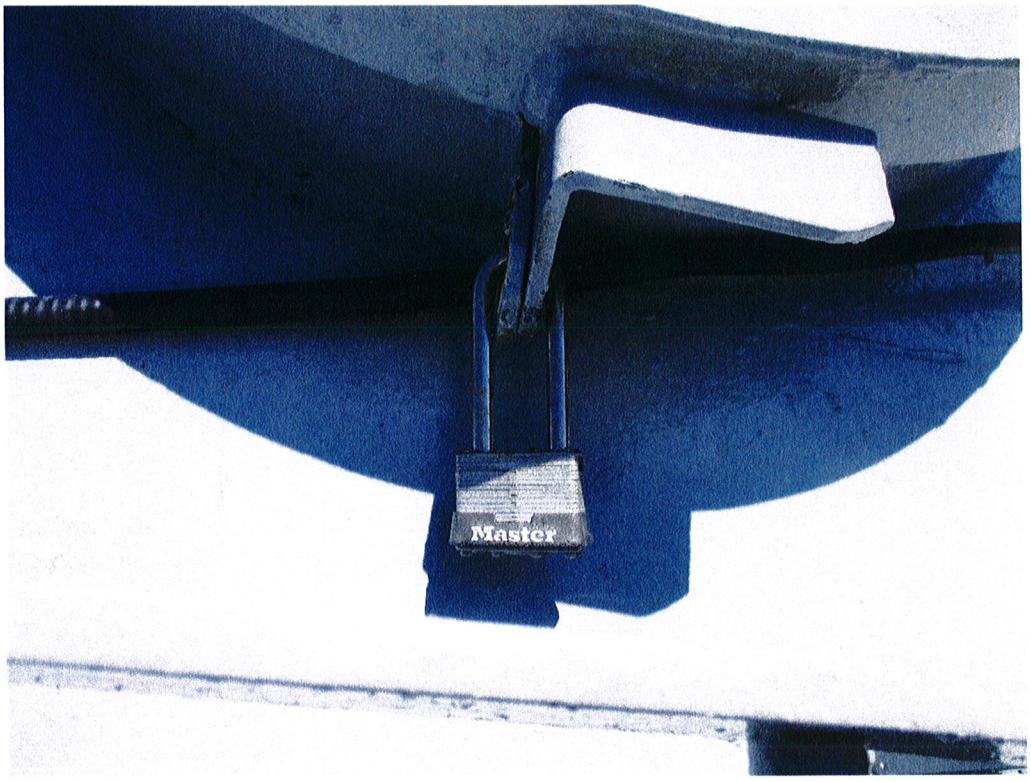


Overflow Plumbing

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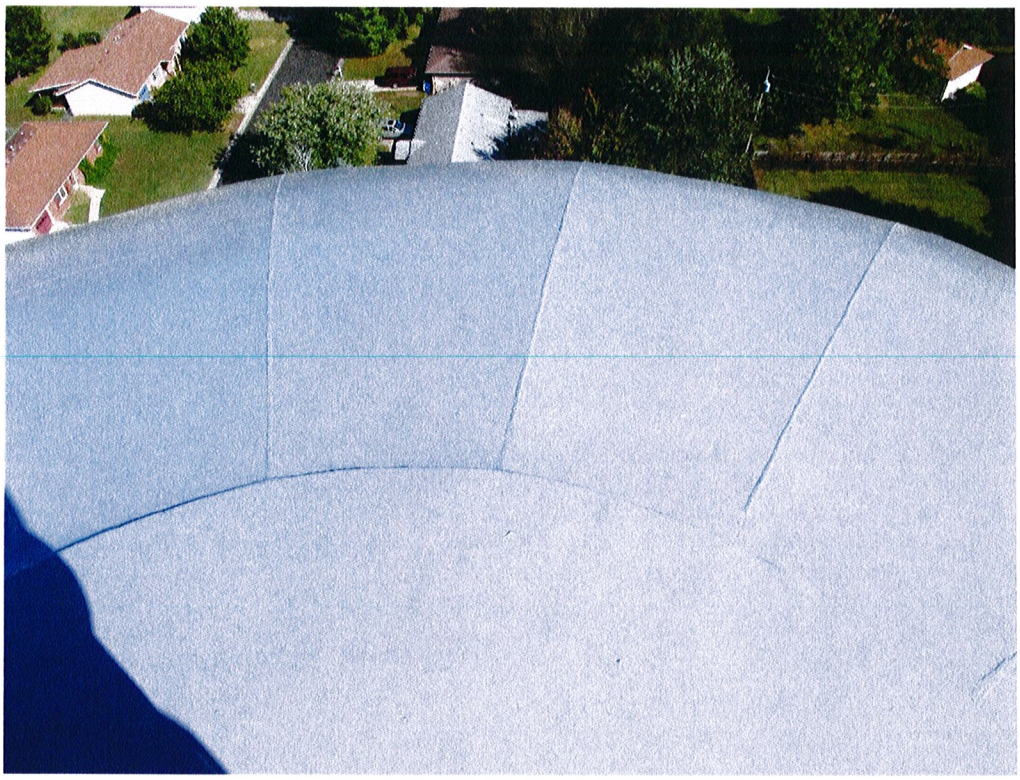


Access Hatch – Weather Stripping Installed

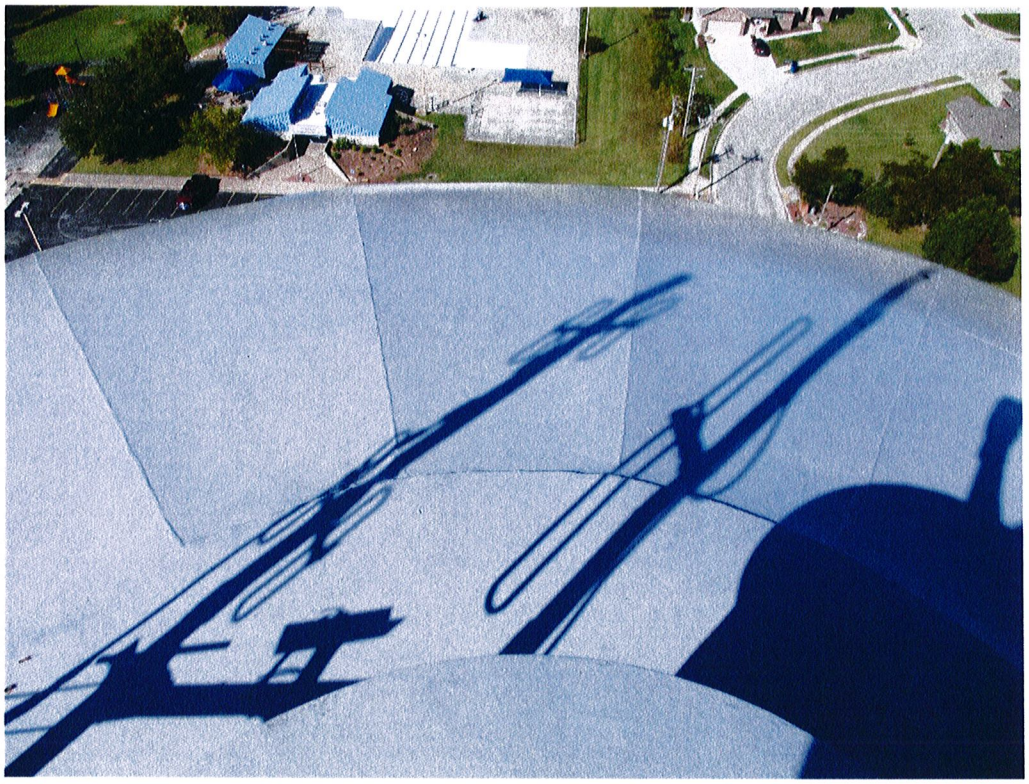


Access Hatch Lock

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Reservoir Roof

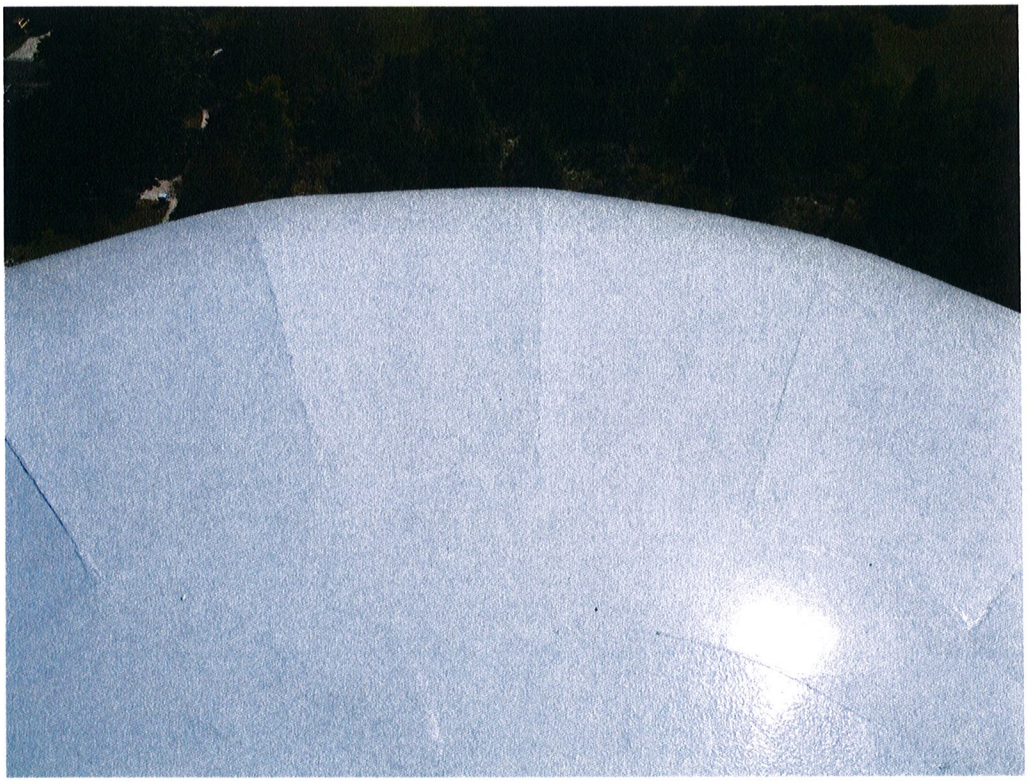


Reservoir Roof

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Exterior Ladder

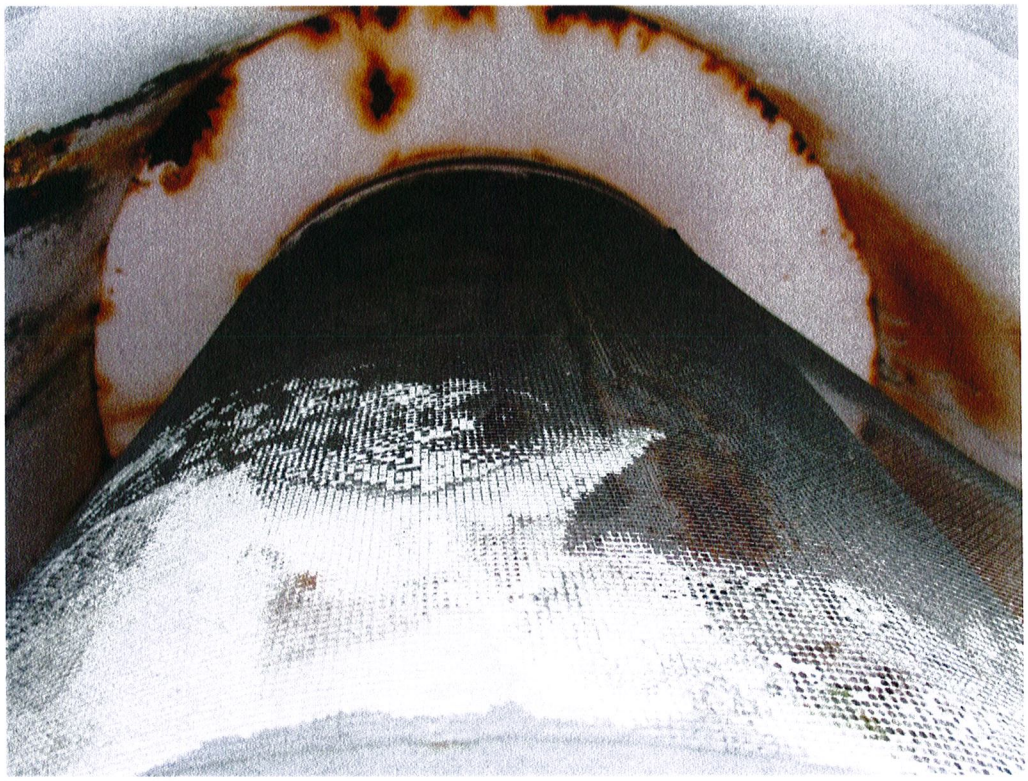


Reservoir Roof

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Roof Vent



Roof Vent and Screen – Coating Failure with Corrosion Noted

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Reservoir Catwalk



Reservoir Catwalk

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Reservoir Catwalk



Exterior Ladder and Safety Notch

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Overflow Plumbing



Overflow Plumbing Screen

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EPA Compliant Report **Finished Water Storage Tank Inspection/ Cleaning Checklist** Fill out one checklist per storage tank & submit labeled photos of each tank component with this form		
Public Water System Name: City of Ozark	Public Water System ID:	
Reservoir Name: Pool Reservoir	Reservoir ID:	
Proposed Inspection Date: October 8, 2019	Actual Inspection Date: October 8, 2019	
Name of Person Filling Out Form: Kadi Gill	Title of Person Filling Out Form: Sales Fulfillment Manager	
I certify that this information is complete and accurate: Yes *Kadi Gill*		Date: January 7, 2020

Inspector Qualifications (answer to all questions must be "yes")	
Name and contact information of inspector or inspection company: **Midco Diving & Marine Services, Inc.**	
☒ Yes ☐ No	Has the inspector completed confined space training?
☒ Yes ☐ No	Did the inspector have a confined space entry permit?

Overall Tank Condition				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Does the tank appear to be structurally sound?	If no, what repairs are suggested by the tank inspector?		
☐ Yes ☒ No	Are there any unprotected openings in the tank (breaches, leaks, daylight coming through tank in spots, etc.)	If yes, indicate type of breach and how it should be repaired.		

Air Vent				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
Above Ground Tanks (Ground Level or Elevated)			☐ Check if NA	
☐ Yes ☐ No ☒ N/A	Downturned vent: Is the vent at least 24" or 3 pipe diameters above the roof?	If no reconfigure vent to provide proper air gap.		
☒ Yes ☐ No ☐ N/A	Non-downturned vent: Is there a solid cover down to the bottom of the vent screen?	If no, indicate deficiency and proposed correction:		
☒ Yes ☐ No ☐ N/A	Non-downturned vent: Is the screen at least 8" above the roof surface? What is the height of the start of the screening above the tank?	If no, indicate deficiency and proposed correction:		
☒ Yes ☐ No	Is the vent covered with #24 mesh corrosion resistant screening (some exceptions apply)? Mesh Size:	If no, indicate deficiency and proposed correction:		

Buried or Partially Buried Tanks ☒ Check if NA				
☐ Yes ☐ No	Is the vent covered with #24 mesh corrosion resistant screening?	If no, install proper #24 mesh corrosion resistant screening.		
☐ Yes ☐ No	Does the air vent terminate downward?	If no, re-configure the vent so that it terminates downward.		
☐ Yes ☐ No	Is the air vent at least 24" above the tank roof or ground surface (whichever is higher)? What is the height of the vent above the roof or ground surface?	If no, raise air vent to provide for an appropriate air gap.		

Access Hatch				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Is the hatch raised at least 4" above the roof (for ground level or elevated tanks) or at least 24 inches above the roof or ground, whichever is higher (for buried or partially buried tanks)? What is the height of the access hatch above the roof or ground surface?	If no, the hatch should be raised to the appropriate height above the tank roof or ground.		
☒ Yes ☐ No	Does the hatch have a shoe box lid?	If no, a properly designed shoe box type lid should be installed.		
☒ Yes ☐ No	Is the lid water tight and sealed with a rubber gasket?	If no, the reason for the lack of a seal should be investigated and repaired.		
☒ Yes ☐ No	Is the hatch locked?	If no, the hatch should be equipped with a lock.		

Overflow ☐ Check if NA				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☒ Yes ☐ No	Discharge has #24 mesh corrosion resistant screen OR a duckbill valve OR a properly sealed flapper valve with a screen inside (EPA recommends #24 mesh screen)?	If no, indicate proposed correction:		
☒ Yes ☐ No	Overflow terminates between 12 and 24 inches above the ground surface? At what height does the overflow discharge?	If no, modify overflow to provide for an appropriate air gap.		
☒ Yes ☐ No	Overflow discharges over an inlet structure, splash plate, or engineered rip-rap?	If no, indicate proposed correction:		

☐ Yes ☒ No	Is the overflow directly connected to a sanitary sewer or storm drain?	If yes, indicate proposed correction:		
☐ Yes ☒ No	Is there blockage in the overflow, an inadequately sized overflow, a malfunction of the level control system, or other issue that is causing the tank to overflow through the hatch or vent?	If yes, indicate what is causing the problem and how it should be repaired:		
☒ Yes ☐ No	Is the overflow discharge point visible? If no, it is recommended that the discharge point be moved to a location that is visible.		Not Required	

Drain ☒ Check if NA				
Significant Deficiency		**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
☐ Yes ☐ No	Does the drain pipe have an air gap of 3 or more pipe diameters above the entrance to any storm or sanitary sewers?	If no, indicate proposed correction:		
☐ Yes ☐ No	Does the discharge have a #24 mesh corrosion resistant screen OR a duckbill valve OR a properly sealed flapper valve with a screen inside? If no, EPA recommends that a #24 mesh screen be installed.		Not Required	
☐ Yes ☐ No	Does the drain terminate between 12 and 24 inches above the ground surface and discharges over an inlet structure or splash plate? If no, it is recommended that the discharge point be modified to provide for the appropriate air gap.		Not Required	

Cleaning and Other Items			
Significant Deficiency	**Required Correction**	**Proposed Completion Date**	**Proposed Completion Date**
Describe any other items noted by the inspector that have the potential to cause contamination of the finished drinking water:	What repairs are suggested to prevent or eliminate the source of contamination?		
Depth of sediment found in the tank before cleaning (inches): Light skiff of sediment noted How was the storage tank cleaned? Diver with hand nozzle system How was the storage tank disinfected after cleaning? N/A List any objects found inside the tank during cleaning that may have introduced contamination into the water system (examples: debris, animals, etc.): Coating debris noted (removed) Please attach tank as-built drawings (if available) or a sketch of the tank's configuration and dimensions including the location, layout and dimensions of all major components (i.e. access hatch, vent, overflow, drain)			

Inland Potable Services, Inc.

16297 E. Crestline Lane
Centennial, CO 80015
Phone: 303-400-4220
Fax: 303-400-4215

Inspection Report for

City of Ozark
Ozark, MO



1MG Steel Elevated
Becky Lane Tank

Date Completed: July 15, 2021

Commercial Dive Team:

Diver – Brandon Rot
Dive Controller – Colin Lafever
Tender – Ceasar Hernandez

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth, averaging 1/32 inch (iron & rust chips), was removed from the tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also performed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The base of the tank was found in good condition.
3. The support structure was found secure and in good condition.
4. The wall was found in good condition with minor chalking noted.
5. The overflow was found in good condition with minor corrosive staining and 0.01% uniform surface corrosion noted.
6. The manway was found secure and in good condition.
7. The ladder was found secure, OSHA approved and in good condition.
8. The roof and catwalk were found in good condition with minor staining noted.
9. The hatch was found locked with no gasket present and in good condition.
10. The aluminum vent was found in good condition.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

Summary of the Inspection:

Interior Inspection

1. The interior roof was found in good condition with minor sags & runs in the coating noted.
2. The ladder was found secure and in good condition with minor sags & runs in the coating, chalking, corrosive staining, moderate sediment staining and 0.01% uniform surface corrosion & rust noduling noted.
3. The overflow was found in good condition with minor sags & runs in the coating and 0.01% uniform surface corrosion noted.
4. The interior wall was found in good condition with minor sags & runs in the coating, chalking and sediment staining noted.
5. The floor was found in good condition with minor de-lamination, macro & micro blistering, minor to moderate sediment staining and 0.01% rust noduling noted.
6. The manway was found in good condition with minor sediment staining and 0.01% uniform surface corrosion noted.
7. The inlet was found in good condition with minor de-lamination, sags & runs in the coating and minor to moderate sediment staining noted.
8. The outlet was found in good condition with minor de-lamination, sags & runs in the coating, cracking, moderate sediment staining and 0.01% rust noduling noted.
9. The drain was found in good condition with minor de-lamination, sags & runs in the coating, chalking, minor to moderate sediment staining and 0.03% rust noduling noted.

Recommendations:

1. Install a gasket on the access hatch.
2. Continue to schedule a clean and inspect every 3-5 years per AWWA recommendations.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

Inland Potable Services, Inc.

Exterior Inspection Report

Foundation Condition

Foundation Exposed? Y ☐ N ☒
Anchor Bolts Present? Y ☐ N ☒
Corrosion on Anchor Bolts Present? Y ☐ N ☐ N/A ☒
Anchor Bolts Loose? Y ☐ N ☐ N/A ☒
Cracking Noted In Foundation? Y ☐ N ☐ N/A ☒
Spalling Noted? Y ☐ N ☐ N/A ☒

Summary: The base of the tank was found in good condition.



Support Structure Condition

Type Of Support Structure: Hydropillar
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present: Y ☐ N ☒
De-lamination Present: Y ☐ N ☒
Rod And Turnbuckle Tension: N/A
Rod And Turnbuckle Condition: N/A

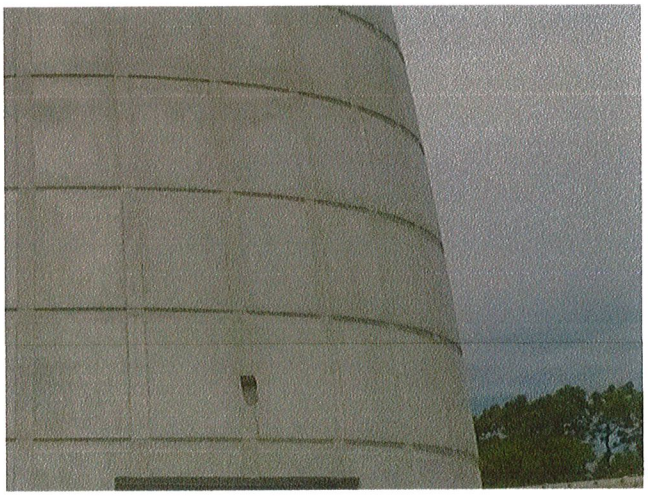
Summary: The support structure was found secure and in good condition.



Wall Panel Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Dents Present? Y ☐ N ☒
Holes Present? Y ☐ N ☒
Signs Of Leaking? Y ☐ N ☒

Summary: The wall was found in good condition with minor chalking noted.



Overflow Structure Condition

Coating Condition: Good
Seams/Welds Condition: Good
Stand Off Supports Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
End Cap Present? Y ☒ N ☐
Hinge And Cap Condition: Good
#24 mesh Screen Present? Y ☒ N ☐
Condition: Good

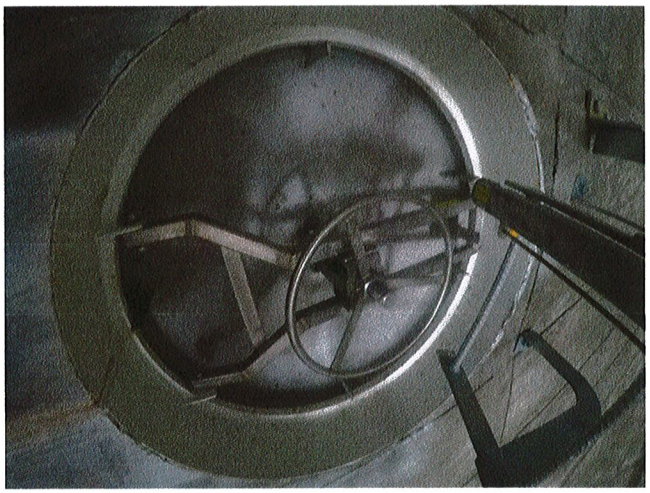
Summary: The overflow was found in good condition with minor corrosive staining and 0.01% uniform surface corrosion noted.



Manway Condition

Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The manway was found secure and in good condition.



Access Ladder Condition

Ladder Type: Steel welded
Coating Condition: N/A
Seams/Welds Condition: Good
Stand Off Supports Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Safety Climb Type: Rail
Safety Climb Condition: Good
Is Top Of Tank Easily Accessible? Y ☒ N ☐
Is Ladder and Safety Climb **OSHA** Approved? Y ☒ N ☐

Summary: The ladder was found secure, OSHA approved and in good condition.



Roof Condition

Roof Type: Pitched
Coating Condition: Good
Seams/Welds Condition: Good
Catwalk/Handrail Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Low Spots Present? Y ☐ N ☒

Holes in Roof? Y ☐ N ☒
Cathodic Protection Plates Present? Y ☐ N ☒
Sealed Edges: Y ☐ N ☐ N/A ☒
Loose Plates? Y ☐ N ☐ N/A ☒
Missing Plates? Y ☐ N ☐ N/A ☒

Summary: The roof and catwalk were found in good condition with minor staining noted.





Access Hatch Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present: Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Hatch Size: 2 foot round
Riser Height: 9 inches Lid Height: 2 inches
Hatch Locked? Y ☒ N ☐

Hinge Condition: Good
Gasket Present? Y ☐ N ☒
Intact? Y ☐ N ☐ N/A ☒
Insects, Dirt Or Debris Present Under Hatch? Y ☐ N ☒

Summary: The hatch was found locked with no gasket present and in good condition.





Vent Condition

Coating Condition: Good
Seams/Welds Condition: Good
Corrosion Present: Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
#24 Mesh Screen in Place? Y ☒ N ☐
Condition: Good

All Openings Sealed? Y ☒ N ☐
Cap Condition: Good

Summary: The aluminum vent was found in good condition.



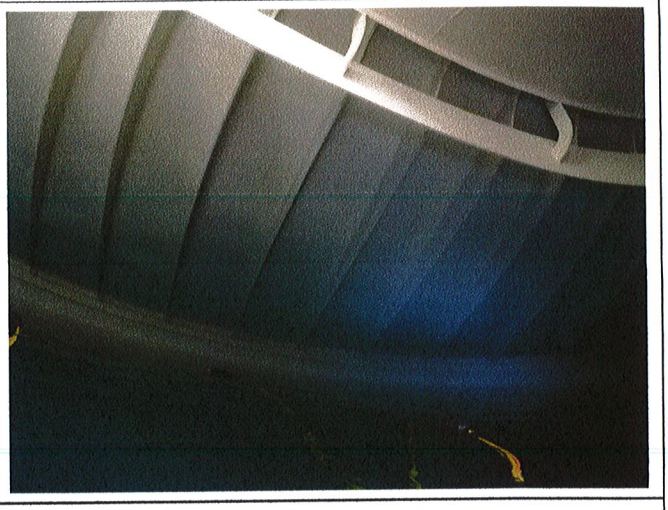


Inland Potable Services, Inc.
Interior Inspection Report

Roof Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present On Panels? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The interior roof was found in good condition with minor sags & runs in the coating noted.



Ladder Condition

Ladder Location: 12 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Supports Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

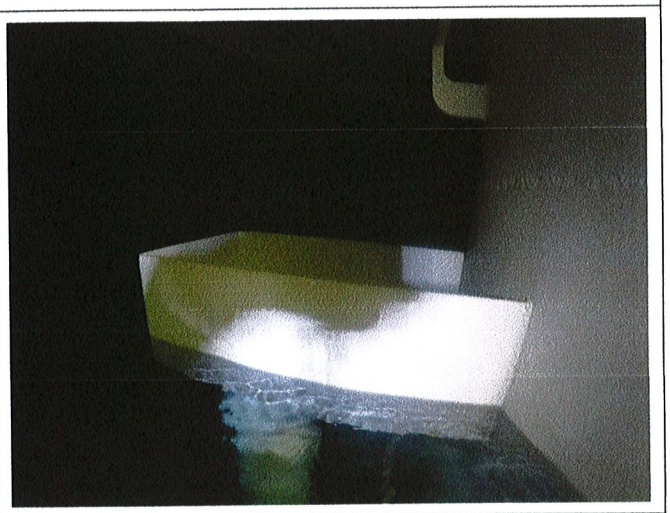
Summary: The ladder was found secure and in good condition with minor sags & runs in the coating, chalking, corrosive staining, moderate sediment staining and 0.01% uniform surface corrosion & rust noduling noted.



Overflow Condition

Overflow Location: 3 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

Summary: The overflow was found in good condition with minor sags & runs in the coating and 0.01% uniform surface corrosion noted.



Wall Panel Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present On Panel? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒
Biofilm Present? Y ☐ N ☒

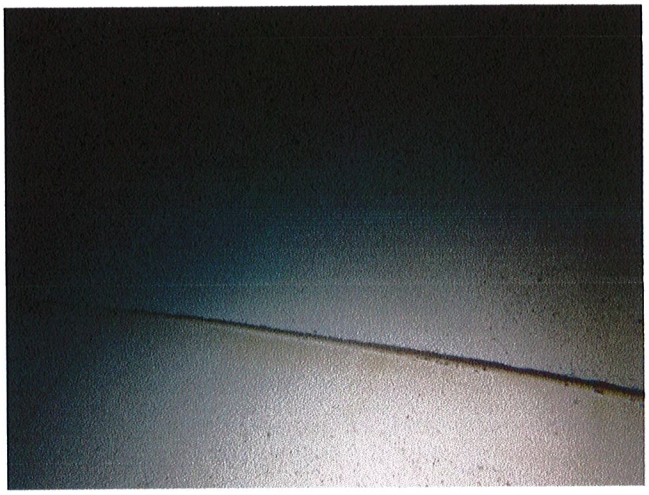
Summary: The interior wall was found in good condition with minor sags & runs in the coating, chalking and sediment staining noted.



Floor Condition

Coating Condition: Good
Welds/seam Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☒ N ☐

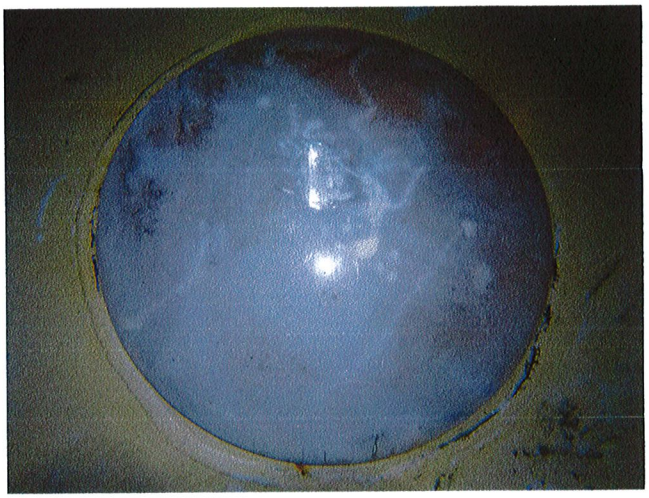
Summary: The floor was found in good condition with minor de-lamination, macro & micro blistering, minor to moderate sediment staining and 0.01% rust noduling noted.



Manway Condition

Manway Location(s): 7 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☐ N ☒

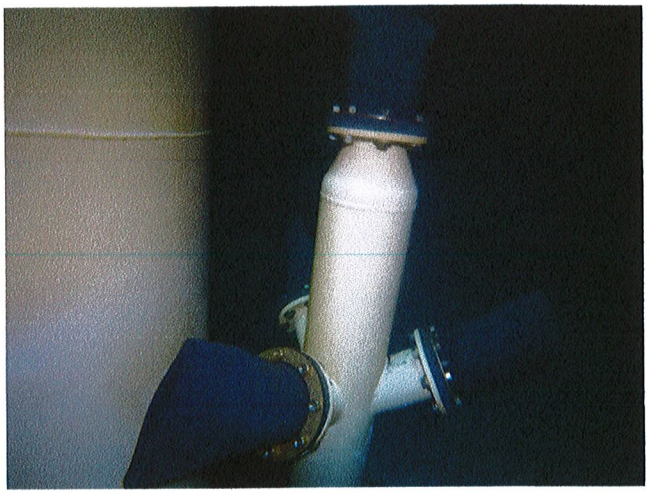
Summary: The manway was found in good condition with minor sediment staining and 0.01% uniform surface corrosion noted.



Inlet and Outlet Condition

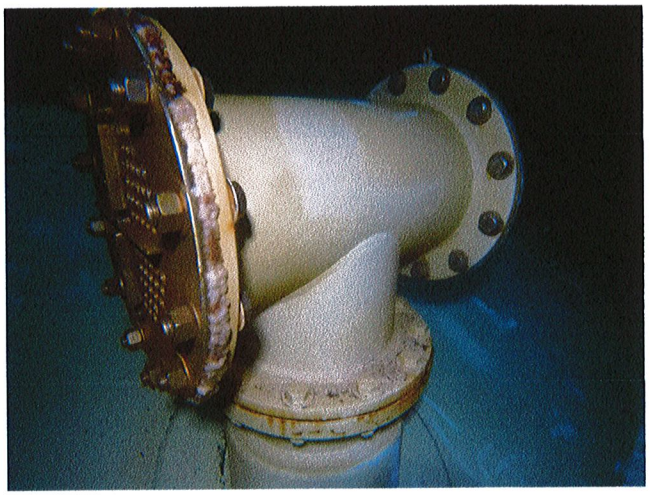
Common Inlet/Outlet? Y ☐ N ☒ Location: N/A
Inlet Location: 11 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☒ N ☐

Summary: The inlet was found in good condition with minor de-lamination, sags & runs in the coating and minor to moderate sediment staining noted.



Common Inlet/Outlet? Y ☐ N ☒ Location: N/A
Outlet Location: 8 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☒ N ☐

Summary: The outlet was found in good condition with minor de-lamination, sags & runs in the coating, cracking, moderate sediment staining and 0.01% rust noduling noted.



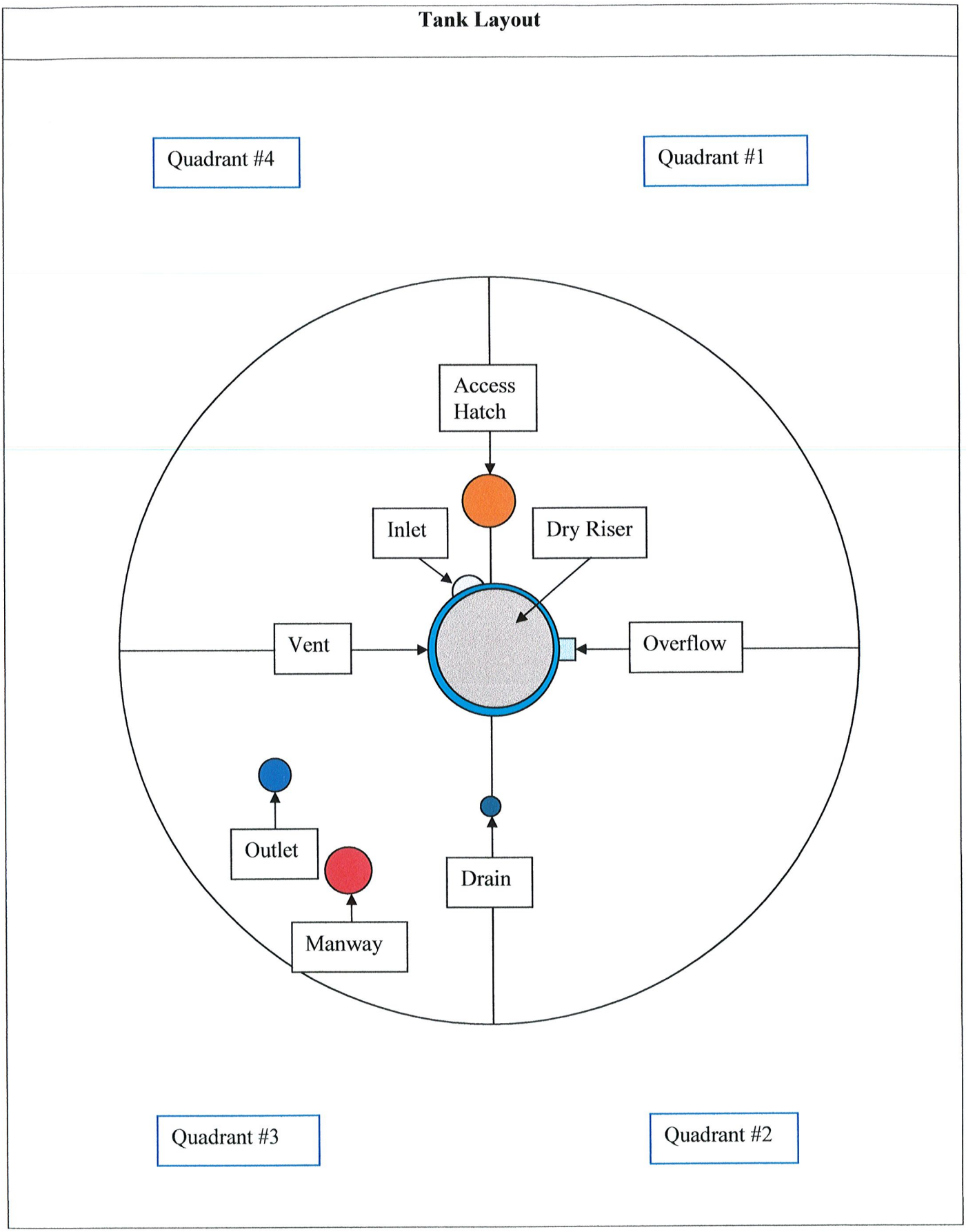
Drain Condition

Drain Location: 6 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Oxidation Present? Y ☐ N ☒
De-lamination Present? Y ☒ N ☐

Summary: The drain was found in good condition with minor de-lamination, sags & runs in the coating, chalking, minor to moderate sediment staining and 0.03% rust noduling noted.



Tank Layout

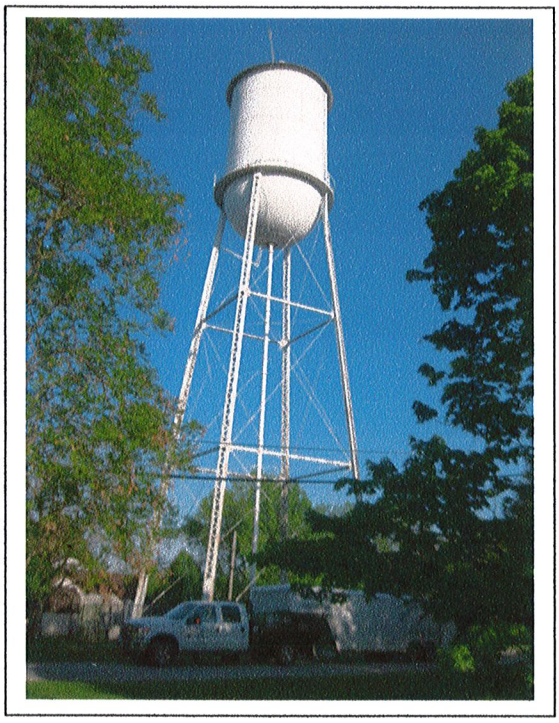

Quadrant #4
Quadrant #1
Access Hatch
Inlet
Dry Riser
Vent
Overflow
Outlet
Drain
Manway
Quadrant #3
Quadrant #2

Inland Potable Services, Inc.

16297 E. Crestline Lane
Centennial, CO 80015
Phone: 303-400-4220
Fax: 303-400-4215

Inspection Report for

City of Ozark
Ozark, MO



75KG Steel Elevated
Oak Street Tank

Date Completed: April 29, 2015

Commercial Dive Team:

Diver –David Dubois
Dive Controller –Drew Kamenick
Tender –Jared Nardello

Scope of Work:

Our team completed sediment removal using underwater vacuum equipment. Sediment depth averaging 1 inch (iron, manganese & scaling) was removed from tank floor. When the cleaning process was finished, a full visual inspection was performed of the tank interior and all interior fixtures. The team also performed a full visual inspection of the tank exterior and all attached fixtures. The details of the inspection findings are included in the report below.

Summary of the Inspection:

Exterior Inspection

1. There was good access to the tank. (In a gated area)
2. The roof was found in poor condition with heavy de-lamination & oxidation and 20% uniform surface corrosion noted.
3. The hatch was found unlocked with no gasket present and in fair to poor condition with moderate de-lamination, heavy oxidation and 25% uniform surface corrosion noted.
4. The vent was found in fair condition with heavy oxidation, moderate de-lamination and 5% uniform surface corrosion noted.
5. The wall was found in fair condition with heavy oxidation, moderate de-lamination and 5% uniform surface corrosion noted.
6. The riser pipe was found in good condition with minor de-lamination, moderate oxidation and 1% surface corrosion noted.
7. The overflow was found in good condition with moderate de-lamination, heavy oxidation and 2% surface corrosion noted.
8. The foundation was found in good condition with spalling noted and less than 1% corrosion present on the anchor bolts.
9. The ladder was found in good to fair condition with moderate de-lamination & oxidation and 5% surface corrosion noted.
10. The support column was found in fair condition with heavy de-lamination & oxidation and 20% surface corrosion noted.

Interior Inspection

1. The common inlet/outlet was found in good condition with staining and 2% rust noduling & surface corrosion noted.
2. The manway was found in good condition with staining and oxidation noted. There also was no gasket present.
3. The ladder was found unsafe and in poor condition with staining, de-alloying, pitting, rust noduling and 5% surface corrosion noted. There were broken rungs and rungs attached with wire ties.
4. The overflows were found in fair condition with pitting and 50% surface corrosion noted.
5. The interior wall was found in fair condition with blistering, de-alloying, corrosive staining, cracks in the coating, staining, pitting and 20% rust noduling & surface corrosion noted. There was also ambient light shining through at the wall to roof seam.
6. The roof was found in fair condition with 1% de-alloying and 3% uniform surface corrosion noted. The upper support ring had 100% uniform surface corrosion, 25% de-alloying and total coating failure. All the roof and upper wall brackets have failed with 100% surface corrosion & pitting and 90% de-alloying present.
7. The floor was found in fair condition with blistering, checks & cracks in the coating, oxidation, de-lamination, pitting and 5% rust noduling & surface corrosion noted.

Recommendations:

1. Replace the wall to roof connection joints, repair the roof support structure and install a new interior ladder.
2. Schedule a blast and recoat to both the interior and the exterior of the tank as soon as budgets allow. If within 5 years the recoat has not been completed, schedule a follow-up clean and inspect as recommended by the AWWA.

Key

Excellent – Like new, no repairs needed
Good – Cosmetic problems, repair if utility wants
Fair – Minor problems, repairs needed
Poor – Major problems, fix now

Inland Potable Services, Inc.
Exterior Inspection Report

Roof Panel Condition

Coating Condition: Poor
Catwalk/Handrail Coating Condition: Poor
Corrosion Present? Y ☒ N ☐
Weld/Seam Condition: Poor
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐
Low Spots Present? Y ☐ N ☒
Holes in Roof? Y ☐ N ☒
Cathodic Protection Plates Present? Y ☐ N ☒
Sealed Edges: Y ☐ N ☐ N/A ☒
Loose Plates? Y ☐ N ☐ N/A ☒
Missing Plates? Y ☐ N ☐ N/A ☒

Summary: The roof was found in poor condition with heavy de-lamination & oxidation and 20% uniform surface corrosion noted.


Catwalk


De-lamination


Corrosion


Roof & antenna


Antenna

Access Hatch Condition

Coating Condition: Poor
Corrosion Present: Y ☒ N ☐
Weld/Seam Condition: Fair
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐
Hatch Size: 20 inch square
Hatch Locked? Y ☐ N ☒
Hinge Condition: Good

Gasket Present? Y ☐ N ☒
Intact? Y ☐ N ☐ N/A ☒
Insects, Dirt Or Debris Present Under Hatch? Y ☐ N ☒

Summary: The hatch was found unlocked with no gasket present and in fair to poor condition with moderate de-lamination, heavy oxidation and 25% uniform surface corrosion noted.





Vent Condition

Vent Location: Center
Coating Condition: Fair
Corrosion Present: Y ☒ N ☐
Weld/Seam Condition: Fair
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐

Screen in Place? Y ☒ N ☐
Condition: Good
All Openings Sealed? Y ☒ N ☐
Cap Condition: Good

Summary: The vent was found in fair condition with heavy oxidation, moderate de-lamination and 5% uniform surface corrosion noted.



Wall Panel Condition

Coating Condition: Fair
Corrosion Present? Y ☒ N ☐
Weld/Seam Condition: Fair
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐

Dents Present? Y ☐ N ☒
Holes Present? Y ☐ N ☒

Summary: The wall was found in fair condition with heavy oxidation, moderate de-lamination and 5% uniform surface corrosion noted.

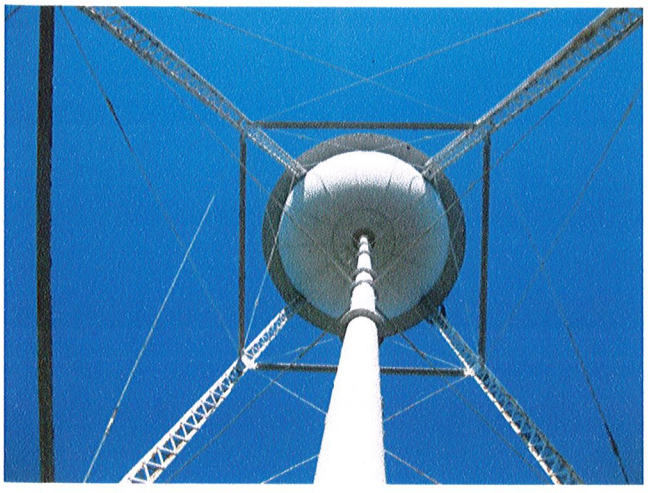


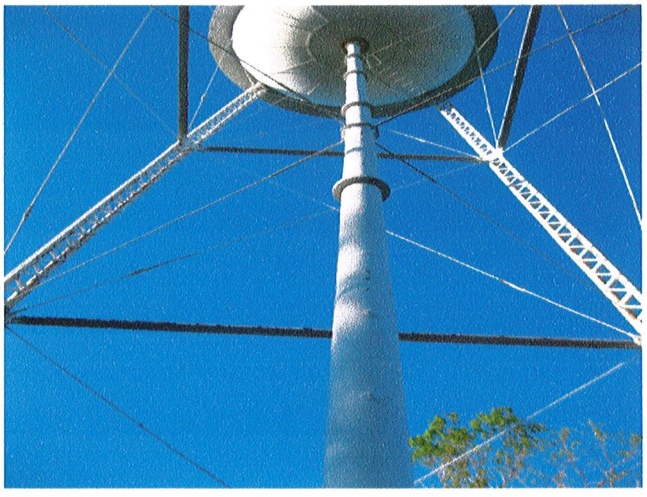


Riser Pipe Condition

Coating Condition: Fair
Corrosion Present Y ☒ N ☐
Weld/Seam Condition: Good
Oxidation Present Y ☒ N ☐
De-Lamination Present Y ☒ N ☐

Summary: The riser pipe was found in good condition with minor de-lamination, moderate oxidation and 1% surface corrosion noted.

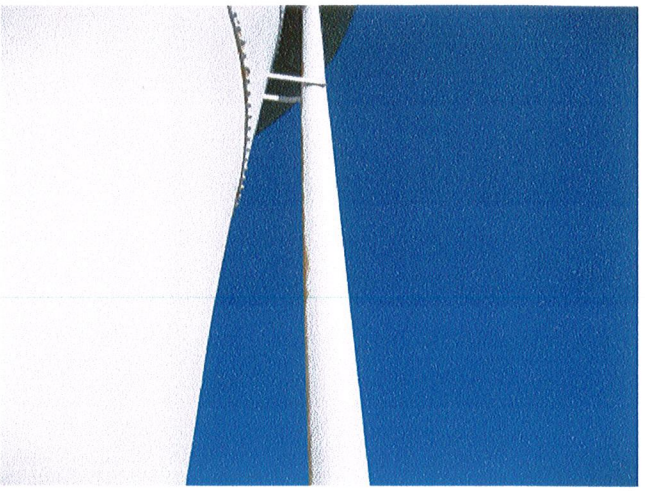




Overflow Structure Condition

Coating Condition: Poor
Corrosion Present? Y ☒ N ☐
Weld/Seam Condition: Fair
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐
Stand Off Supports Condition: Good
End Cap Present? Y ☐ N ☒
Hinge and Cap Condition: N/A
Screen Present? Y ☒ N ☐
Condition: Good

Summary: The overflow was found in good condition with moderate de-lamination, heavy oxidation and 2% surface corrosion noted.





Corrosion



Foundation Condition

Foundation Exposed? Y ☒ N ☐
Anchor Bolts Present? Y ☒ N ☐
Corrosion On Anchor Bolts Present? Y ☒ N ☐ N/A ☐
Anchor Bolts Loose? Y ☐ N ☒ N/A ☐

Cracking Noted In Foundation? Y ☐ N ☒
Spalling Noted? Y ☒ N ☐

Summary: The foundation was found in good condition with spalling noted and less than 1% corrosion present on the anchor bolts.



Access Ladder Condition

Ladder Type: Steel
Coating Condition: Poor
Corrosion Present? Y ☒ N ☐
Weld/Seam Condition: Good
Oxidation Present? Y ☒ N ☐
De-lamination Present? Y ☒ N ☐
Stand Off Supports Condition: Good

Safety Climb Type: Cable Grab
Safety Climb Condition: Good
Is Top Of Tank Easily Accessible? Y ☒ N ☐
Is Ladder And Safety Climb OSHA Approved? Y ☒ N ☐

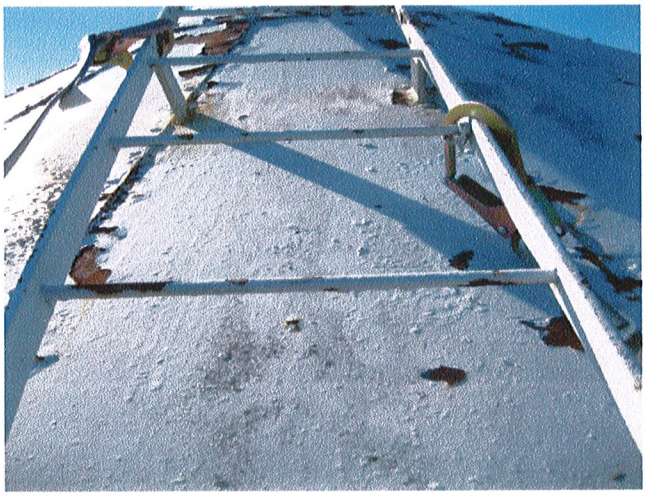
Summary: The ladder was found in good to fair condition with moderate de-lamination & oxidation and 5% surface corrosion noted.







Standoff



Support Structure

Type Of Support Structure: Lattice Legs
Coating Condition: Poor
Corrosion Present Y ☒ N ☐
Weld/Seam Condition: Good
Oxidation Present Y ☒ N ☐
De-lamination Present Y ☒ N ☐

Rod And Turnbuckle Tension: Good
Rod And Turnbuckle Condition: Good

Summary: The support column was found in fair condition with heavy de-lamination & oxidation and 20% surface corrosion noted.



Lower leg



Lower leg base



Leg to bowl connection



Turnbuckle

Inland Potable Services, Inc.
Interior Inspection Report

Inlet and Outlet Condition

Common Inlet/Outlet? Y ☒ N ☐ Location: Center
If No:
Outlet location: N/A
Inlet Location: N/A
Coating Condition: Fair
Weld/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: 2%
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The common inlet/outlet was found in good condition with staining and 2% rust noduling & surface corrosion noted.



Manway Condition

Manway Location: 10 o'clock
Coating Condition: Good
Weld/Seam Condition: Good
Corrosion Present? Y ☐ N ☒
Percentage: N/A
Pitting Noted In Metal? Y ☐ N ☒
Depth: N/A

Summary: The manway was found in good condition with staining and oxidation noted. There also was no gasket present.



Ladder Condition

Ladder Location: 12 o'clock
Coating Condition: Poor
Weld/Seam Condition: Poor
Corrosion Present? Y ☒ N ☐
Percentage: 5%

Pitting Noted In Metal? Y ☒ N ☐
Depth: 3/16 inch

Summary: The ladder was found unsafe and in poor condition with staining, de-alloying, pitting, rust noduling and 5% surface corrosion noted. There were broken rungs and rungs attached with wire ties.





Severed rung





Wire tied



Bent standoff



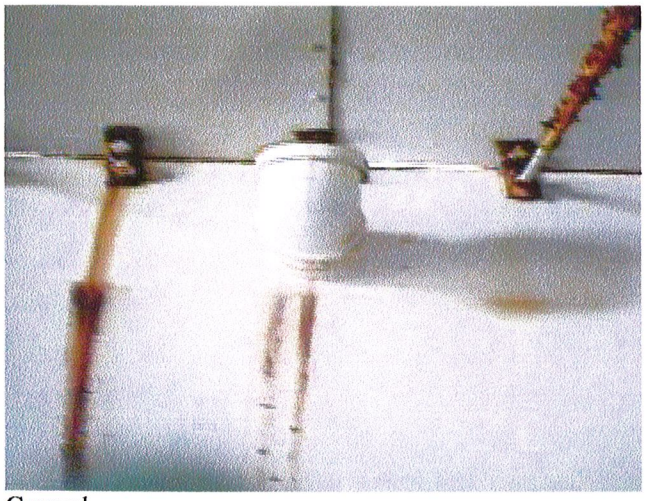
Broken standoff

Overflow Condition

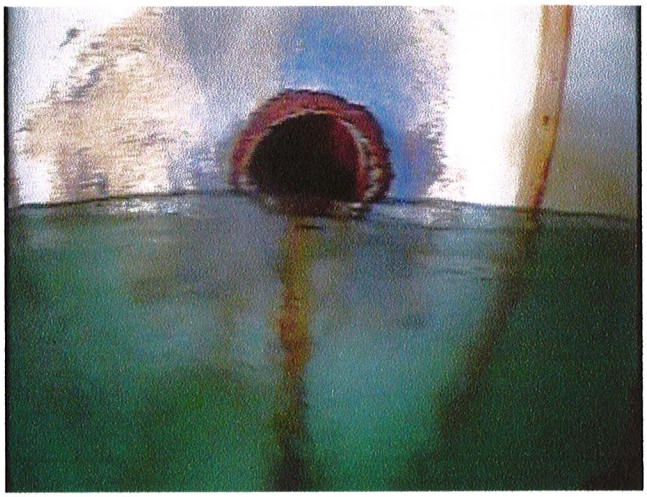
Overflow Locations: 2 o'clock & 4 o'clock
Coating Condition: N/A
Weld/Seam Condition: Both Fair
Corrosion Present? Y ☒ N ☐
Percentage: 50%

Pitting Noted In Metal? Y ☒ N ☐
Depth: 1/16 inch

Summary: The overflows were found in fair condition with pitting and 50% surface corrosion noted.



Capped



Wall Panel Condition

Coating Condition: Fair
Welds/Seam Condition: Good
Corrosion Present On Panel? Y ☒ N ☐
Percentage: 20%
Pitting Noted In Metal? Y ☒ N ☐
Depth: 1/16 inch

Summary: The interior wall was found in fair condition with blistering, de-alloying, corrosive staining, cracks in the coating, staining, pitting and 20% rust noduling & surface corrosion noted. There was also ambient light shining through at the wall to roof seam.



Rust noduling & blistering



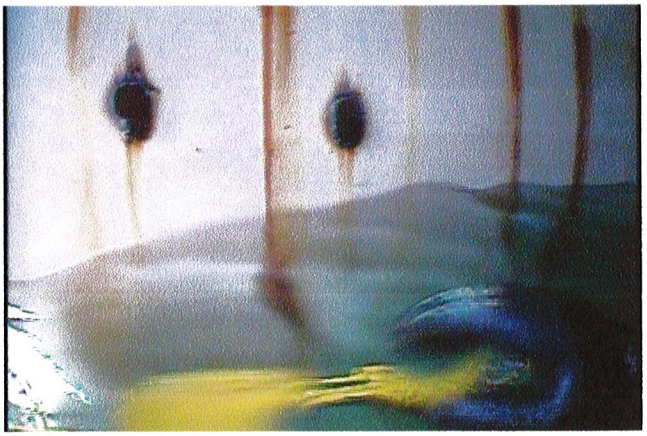
Corrosion







Cracks on rivets

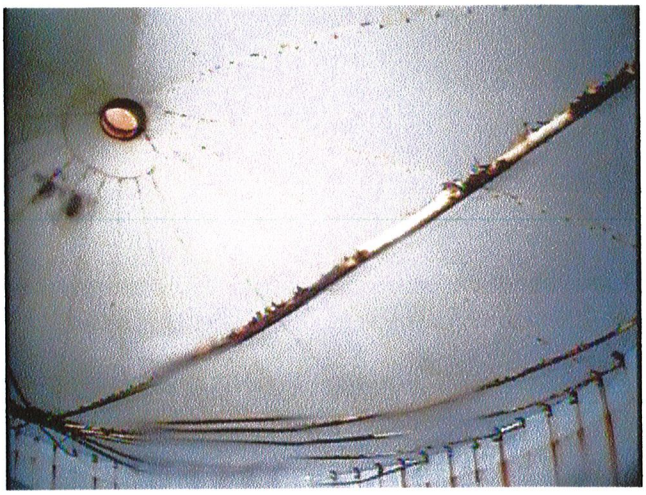


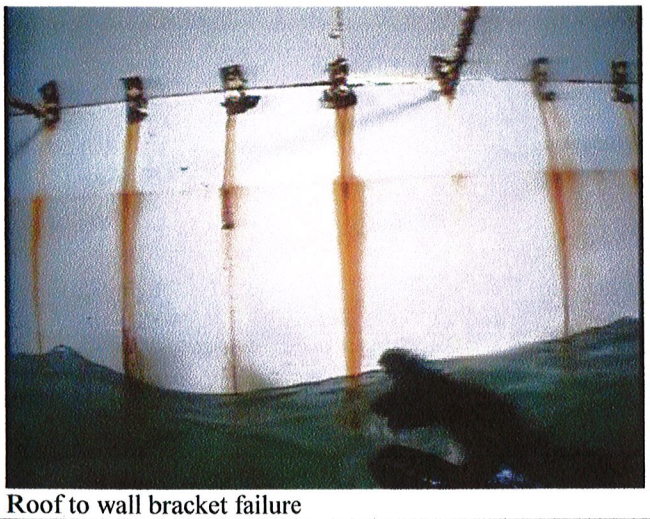
Surface corrosion

Roof Condition

Coating Condition: Good/Fair
Welds/Seam Condition: Good
Corrosion Present? Y ☒ N ☐
Percentage: 3%
Metal De-alloying Noted? Y ☒ N ☐
Percentage: 1%

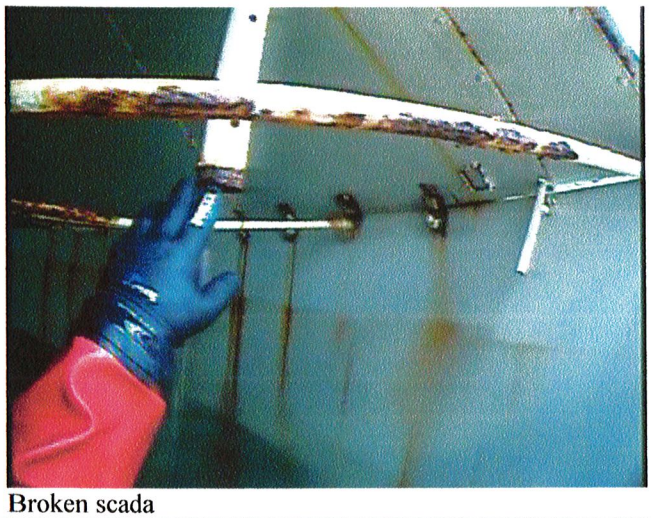
Summary: The roof was found in fair condition with 1% de-alloying and 3% uniform surface corrosion noted. The upper support ring had 100% uniform surface corrosion, 25% de-alloying and total coating failure. All the roof and upper wall brackets have failed with 100% surface corrosion & pitting and 90% de-alloying present.





Roof to wall bracket failure





Broken scada



Scada pipe on floor

Floor Panel Condition

Coating Condition: Fair
Welds/seam Condition: Fair
Corrosion Present? Y ☒ N ☐
Percentage: 5%
Pitting Noted In Metal? Y ☒ N ☐
Depth: 1/16 inch

Summary: The floor was found in fair condition with blistering, checks & cracks in the coating, oxidation, de-lamination, pitting and 5% rust noduling & surface corrosion noted.





De-lamination



Noduling & corrosion

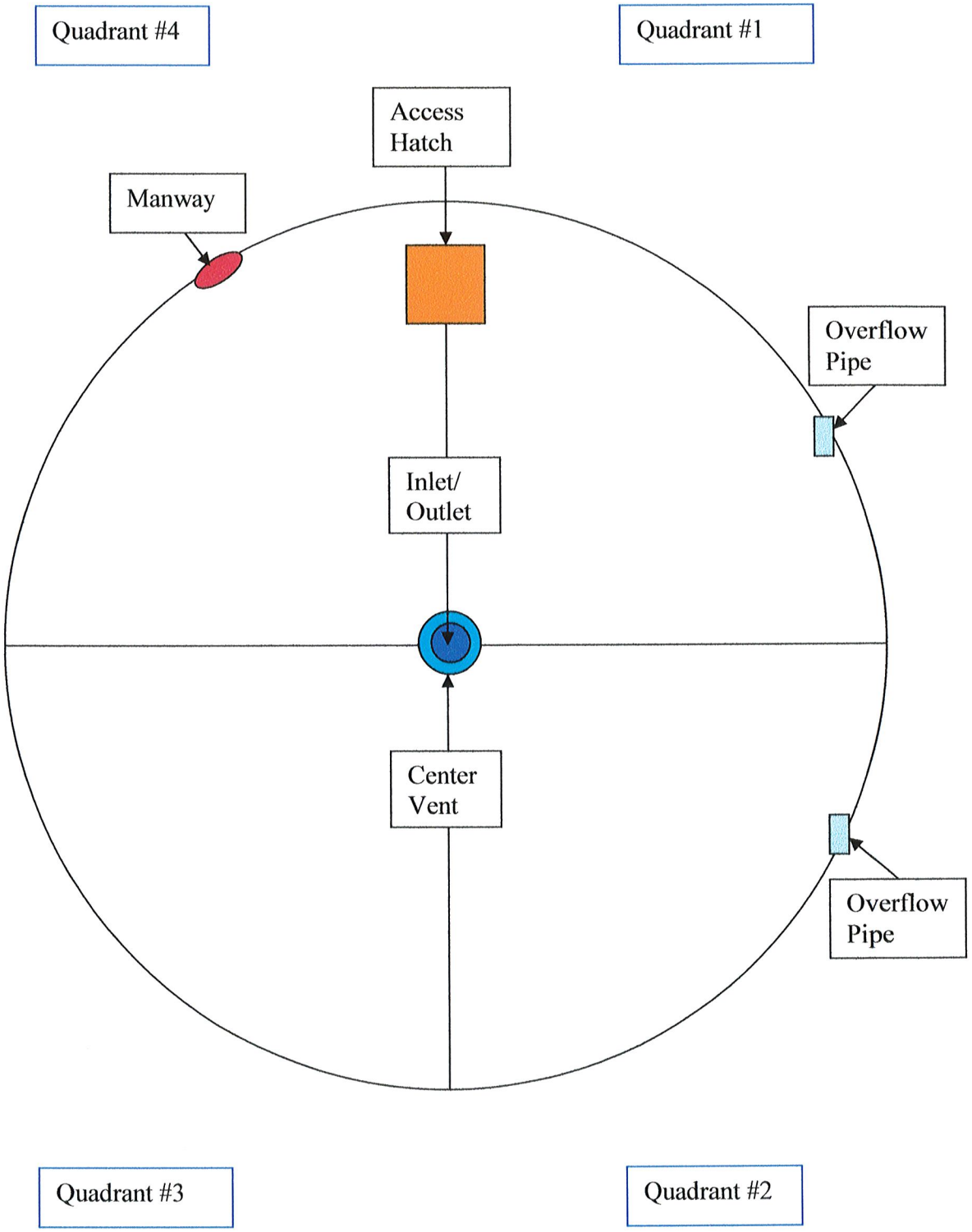


Epoxy



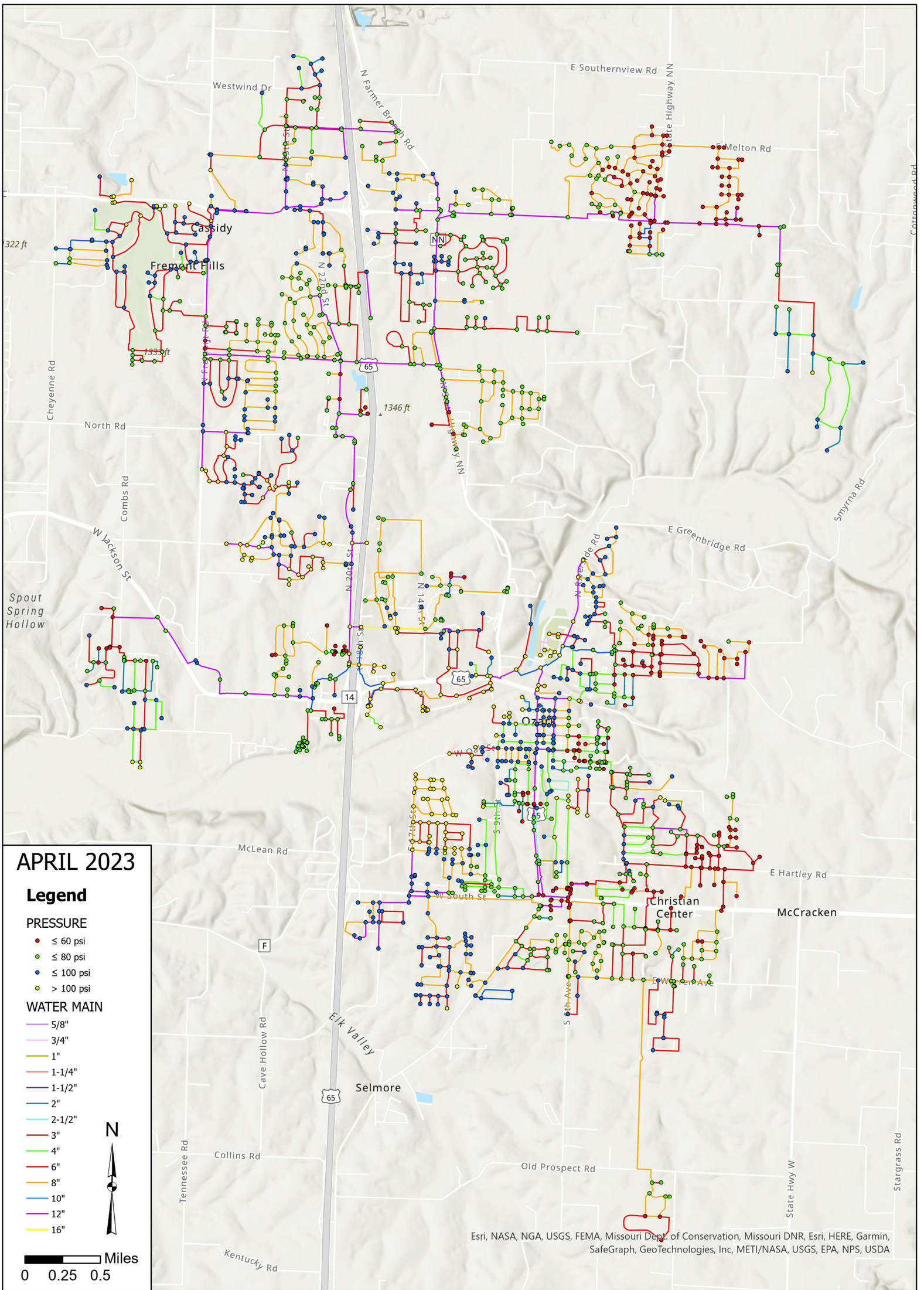
Capped plumbing

Tank Layout


Quadrant #4
Quadrant #1
Access Hatch
Manway
Overflow Pipe
Inlet/ Outlet
Center Vent
Overflow Pipe
Quadrant #3
Quadrant #2

Appendix F

Existing Average Day Hydraulic Analysis

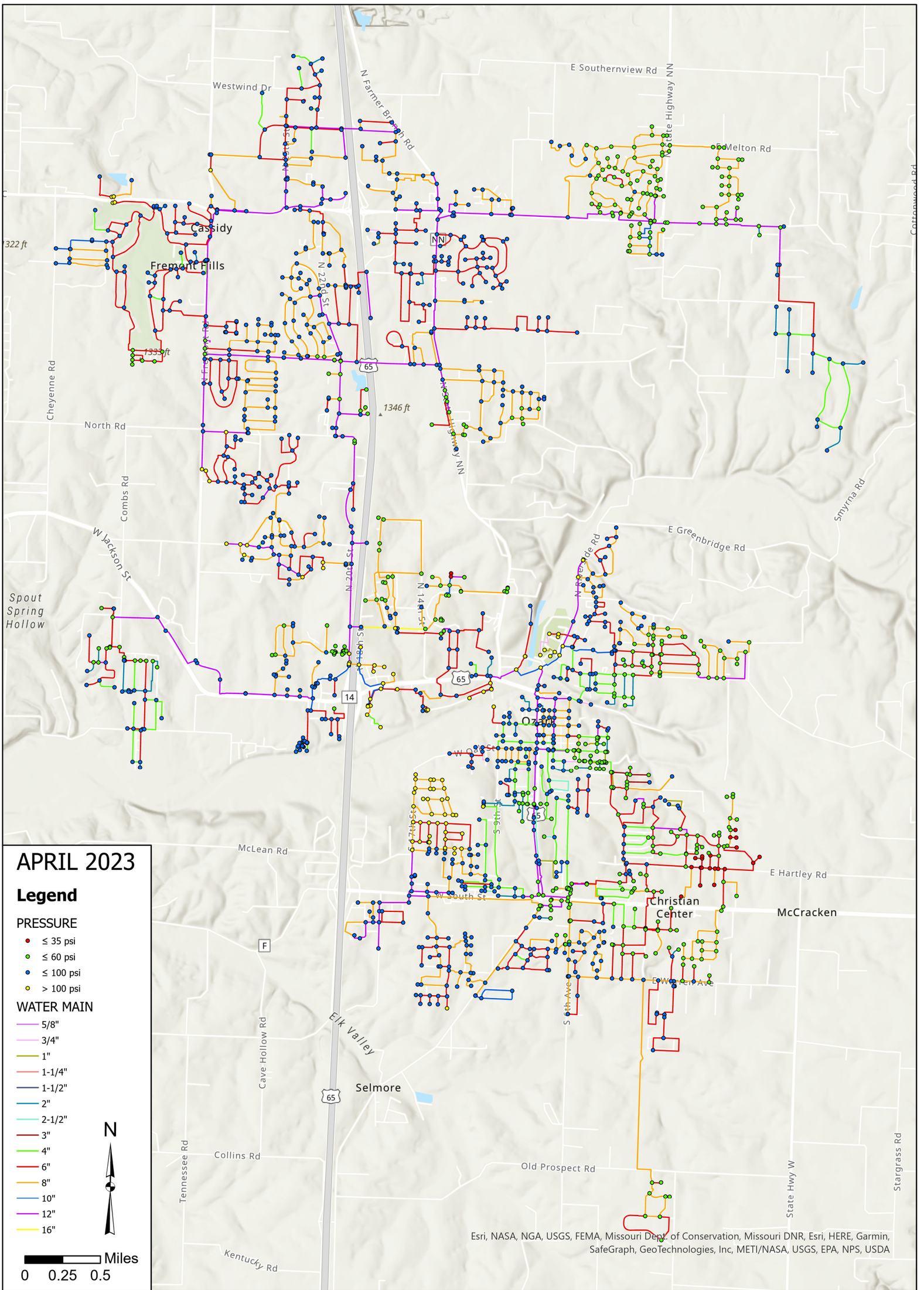


EXISTING AVERAGE DAY DEMAND HYDRAULIC MODEL ANALYSIS

COCHRAN

Appendix G

Existing Peak Flow Hydraulic Analysis

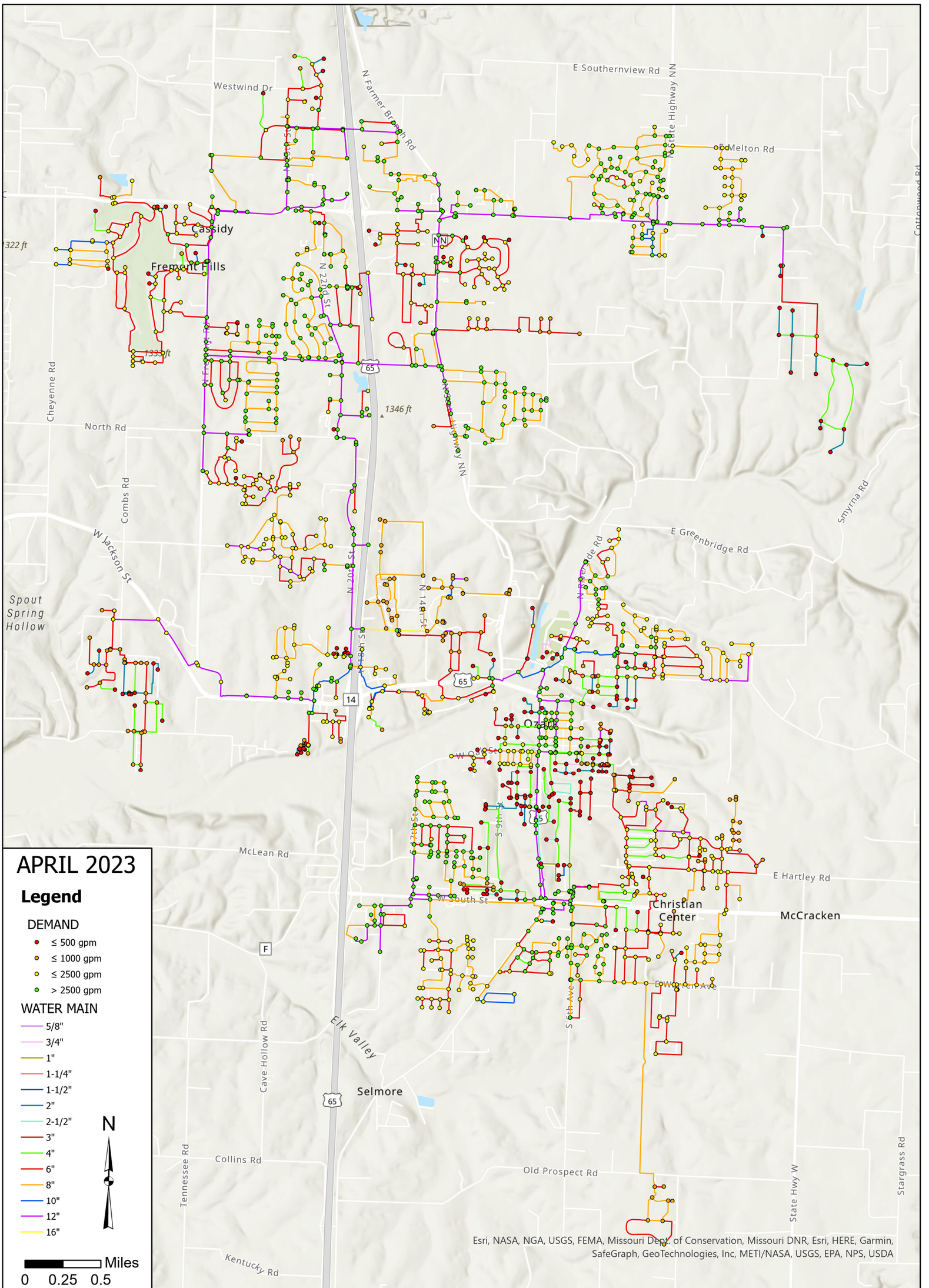


EXISTING PEAK DEMAND HYDRAULIC MODEL ANALYSIS

COCHRAN

Appendix H

Existing Fire Flow Hydraulic Analysis



EXISTING FIRE FLOW HYDRAULIC MODEL ANALYSIS

COCHRAN

Appendix I

Basic Financial Statements: 2016 to 2021

CITY OF OZARK, MISSOURI

BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTARY DATA
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2016

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City of Ozark, Missouri

Office of Administration

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual financial report of the City of Ozark for the fiscal year ended December 31, 2016.

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2016 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2016, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri . We are located in the southwestern part of the state, in an area considered to be a top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor and six council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator, and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing council, and for overseeing the day-to-day operations of the government. The council is elected on a non-partisan basis. Council members serve two-year staggered terms, with three council members elected every year. The mayor is elected to serve a two-year term. Two council members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In September of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the council, where the council is required to hold public hearings on the proposed budget. The council must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing council. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local economy

Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. The community boasts quality of life amenities such as the Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, and school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,550 students. Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property. Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come.

Although Ozark grew from a population of 5,000 to18,000 citizens in approximately 15 years, the economic downturn slowed Ozark's growth considerably between 2008 and 2010. However, both residential and commercial building permits have begun to increase again and we have seen a steady growth pattern beginning in 2011 which we feel will continue through 2016 and beyond. We believe Ozark's core quality of life amenities such as an affordable cost of living; affordable cost of development, low crime rate, strong schools, and close proximity to good paying jobs in the City of Springfield will continue to make Ozark a desirable place to live, retire, and raise a family.

The City of Ozark experienced steady growth in both the commercial and residential sectors for several years prior to 2007 before the economy began to weaken. Between 2008 and 2010, building permits for both residential and commercial development declined dramatically. Between 2011-2016, the city has begun to see an increase in permits and business registrations, and the city feels optimistic this trend will continue. Ozark's primary commercial areas exist at the three U.S. Highway 65 interchanges.

(1) To accommodate transportation needs at the intersection of US Hwy 65 and Mo State Hwy CC, the City of Ozark, Christian County and Mo Dept. of Transportation partnered to construct a $10 M + diverging diamond interchange. Based upon these new transportation improvements, the City anticipates new commercial development and increased connectivity with surrounding municipalities. Sixty-Five Marketplace Shopping Center, located at the intersection of 65 and CC Highways on the north end of the City, is anchored by a Price Cutter Plus grocery store, Missouri Furniture store, and Brickstone ACE Hardware.

(2) Several restaurants and two gas station/convenience stores are located here, along with banking institutions and many other retail and service businesses. Lamberts Restaurant is located on the south side of CC and draws many tourists off Highway 65 into this commercial area. The Fremont Towne Centre is a commercial subdivision located on the west side of this intersection consisting of several professional office buildings ranging in use from medical to construction services, plus Health MEDX and the Fremont Dental Surgery Center. Many jobs are provided in this area.

(3) The Ozark Centre shopping area, located at the intersection of 65 and FF Highways at the south end of Ozark, is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, and one gas station. The strip mall opened in 2011 has provided new opportunities for new commercial infill. Additionally multiple commercial outlets have been developed such as Whiskey River, Domino's Pizza and Casey's General Store. .

(4) The intersection of Highways 65 and 14 serves as the primary entrance into our Central Business District, a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of retail establishments, lodging, automotive sales and service, Casey's General Store, several restaurants, several antique retailers, and various financial institutions. Ozark Corners Shopping Center is also located here and is anchored by Chambers Outlet Store and a state of the art newly renovated McDonalds.

(5) The City has recently approved the developed of a new 22-acre commercial retail center called Deerbrooke Commercial. This center is the first multi-lot retail development we have approved in over 12-years and consists of over 10 + development parcels. New uses so far will include a new McDonalds, Kum and Go gas station, and Zaxby's Chicken Restaurant.

B&B Movie Theatres opened the *Ozark/Nixa Cinema 10* in November, 2011 in the Town and Country Commercial Subdivision located just west of the intersection of Highways 65 and 14. The theatre serves as the anchor for an additional 12,000 square feet of retail space housing the Marquee Suites Restaurant and Lounge, and a regional favorite restaurant: Big Whiskey's. This state of the art entertainment venue has digital technology that rivals most movie theaters in the area. For the first time in over forty years, Ozark residents can enjoy major, first run movies without having to drive into the City of Springfield. Also in the Town and Country development is a financial institution and a local high end jewelry store, Mitchem Jewelers.

The City continues to aggressively market the Finley River Neighborhood Redevelopment District in the heart of our Central Business District (CBD). In 2015, the City negotiated a refinance of the debt for this property. Uniting this debt with one lender has made the eventual sale or development of this property more feasible.

The City completed over $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park. After completion of the DREAM initiative, City Leaders and staff sought to expand the initiative to include the entire City. In 2016 the City of Ozark developed its first City-wide strategic plan. The purpose of this document was to define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement. These actions will help preserve, protect and promote the quality of life for our Citizens.

Our continued cooperation with State agencies such as MoDot and the Missouri Finance Board (MFB) will build important relationships that will help us secure future funding when it becomes available.

The City of Ozark is home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,500 students. This campus hosts Phase One of a pedestrian greenway trail. Phase Two, creating over one mile of trail, is slated for completion in the near future. Eventually, this pedestrian trail will connect to the Finley River Trail the City plans to construct along the banks of the beautiful Finley River.

Major manufacturers: Tracker Marine, boat trailers; Third Street Sportswear, sports apparel; Prestressed Casting Company, industrial concrete products; Concurrent Corporation, computer components; North American Tank, Stainless Steel Tanks; Republic Refrigeration and Health MedEx, medical software developers.

Major retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 288. Lowe's currently employs approximately 140. Lambert's restaurant employs approximately 217.

Major service businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families. Murfins Market, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community.

Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.
The City is fortunate to have several dentists, medical physicians' offices, and eye care centers located here. Mercy Clinic, formally St. Johns Clinic has built a new 13,500 sq. foot clinic to serve the citizens of Ozark and Christian County. Cox Health Systems currently operate medical clinics within the city.

According to census figures, the City of Ozark's employed labor force is approximately 5,400.

Long-term financial planning.

The new Elk Valley Wastewater Treatment Plant and Interceptor became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system should meet the city's sewer capacity needs well into the future.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, catering facilities, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and should meet the recreational needs of our citizens for many years. Phase IV of the Finley River Greenways Trail project was completed in 2009.

A portion of this trail meanders alongside the peaceful Finley River behind the Ozark Community Center.

The City of Ozark successfully passed an extension of the ½ cent sales tax for parks and storm water on April 5, 2011. This will allow the City to repay its Community Center bond debt and the City refinanced the OC facility in 2014 obtaining lower interest rates than the original loan.

The City of Ozark recently completed a Public Water System Study and Master Plan. Per new DNR regulations, our current water system is inadequate to handle the current and future users and fire flow pressure requirements. The City has and/or will be acquiring the necessary properties to construct three new water wells and elevated storage tanks. The total cost of required improvements is anticipated to be approximately $12 million dollars and shall commence over a 5-year period. To date, the Fremont and Becky Lane Water Towers have been completed and the 17th Street water tower/well project is 50% complete. The Board of Aldermen has already approved by ordinance the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City of Ozark recently passed in April of 2017 a new 3/8 cent transportation sales tax dedicated to transportation improvements including streets, intersections, bridges, and pedestrian trails. The new tax is estimated to generate an approximate $5.5 million dollars of new revenue over a 5-year period. There is a 5-year sunset on the tax and therefore the city will have to ask voters to renew this sales tax in 2022.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. The City was successful in obtaining three Transportation Alternative Program grants from the Ozark Transportation Organization (OTO), a federally funded program that allows for the construction of new sidewalks, ADA ramps, and driveway replacements between single family neighborhoods, schools, and other important commercial/recreational areas throughout the city. The City will be completing its third sidewalk improvement project on Hartley Street connecting major neighborhoods to the East Elementary in 2017. .

Working in conjunction with OTO, Mo Dept. of Transportation the City of Ozark will be accomplishing major transportation projects in the next 5-years using the new sales tax revenue, Federal Funds, and State Funds.

Cash management policies and practices.
Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk management.
During 2016, the City was insured by Missouri Public Risk (MPR) for Property/Casualty and General Liability coverage and Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and other post-employment benefits.
The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

CITY OF OZARK, MISSOURI
ELECTED OFFICIALS AND ADMINISTRATION
December 31, 2016

ELECTED OFFICIALS

Mayor	Rick Gardner
Councilman – Ward I	Nathan Posten
Councilman – Ward I	Heather Alder
Councilman – Ward II	Bruce Galloway
Councilman – Ward II	Ted Smith
Councilman – Ward III	Eddie Campbell
Councilman – Ward III	Melissa Wagner

ADMINISTRATION

City Administrator	Steve Childers
City Attorney	David Collignon
Municipal Judge	Jason Johnson
Municipal Court Clerk	Kamera Anderson
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Tim Clothier
Public Works/EMA Director	Jeremy Parsons
Park Director	Samantha Wagner
Planning & Development Director	Jeremy Parsons, Interim

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

2259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 6866
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Ozark, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Ozark, Missouri, as of and for the year ended December 31, 2016, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

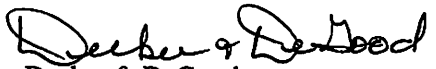
Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis on* pages 9 through 16, and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information and letter of transmittal, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The letter of transmittal has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provided any assurance on it.



Decker & DeGood
Springfield, Missouri
June 27, 2017

City of Ozark Missouri

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2016. Please read it in conjunction with the City's financial statements, which begin on page 17.

Financial Highlights and Significant Events

The City's total government-wide revenues exceeded total governmental-wide expenses for the year, resulting in an increase in net position of $ 3,890,445

The PFC purchased office space adjoining the Municipal Court Suite and Public Works Suite. This purchase will allow for future expansion and for improvements for access to the Municipal Court.

Also, the City is continuing to work toward completion of the 2013 and 2016 Water System Improvements. In 2016 the City sold $ 6,700,000 in bonds to complete the water system expansion and improvements begun previously. In prior years two new water tanks and well were completed. There is a third well and tank under construction at this time. Other improvements are in various stages of planning and construction.

The City completed $ 865,000 in street overlay and cooperated with Missouri Department of Transportation and other local agencies to complete intersection improvements at US Hwy 65 and Mo Hwy 14. With transportation improvements being a focus, the City was successful in passing a 3/8 cent transportation sales tax that is expected to generate 1.1 million dollars per year for needed improvements.

The City's General Fund ended the year with a fund balance of $ 2,910,289, an increase of $ 135,883 from the previous year.

Overview of the Financial Statements

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner similar to private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the City. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows and outflows of resources with the difference 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 government's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes.)

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, judiciary, public safety, transportation, culture and recreation. The business-type activities include the water, sewer, and solid waste collection systems.

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law, while others are established to help control and manage money for a particular purpose. The City's two kinds of funds are as follows:

- Governmental funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual method of accounting, which measures cash when earned and expenditures when incurred. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

  The City of Ozark adopts an annual budget for its governmental funds and a comparison of actual to budget has been provided to demonstrate compliance with the authorized budget. The Statement of Revenues, Expenditures and Changes in Fund Balance on a Budgetary Basis can be found on pages 60-61 of this report.

  The basic governmental fund financial statements (Balance Sheet and Statement of Revenues, Expenditures and Change in Fund Balance) can be found on pages 19 to 22.

- Proprietary funds – When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the

City's enterprise fund is the same as the business-type activities we report in the government-wide statements but provides more detail and additional information, such as cash flows. The basic proprietary fund financial statements (Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows) can be found on pages 23-25 of this report.

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. The notes to the financial statements can be found on pages 26-59 of this report.

Required Supplemental Information

In addition to the basic financial statements the required supplementary information can be found on pages 60-63 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. The City's governmental activities net position exceeded liabilities by $ 22.0 million at December 31, 2016. This was an increase from the prior year due to a reduction in operating expenses.

The City's business-type activities net position exceeded liabilities by $ 33.0 million at December 31, 2016. This increase was due to a gain in the proprietary funds of $ 2.2 million.

As of December 31, 2016, net position changed as follows:

City of Ozark
Net Position

	Governmental Activities		Business-type Activities	
	2016	2015	2016	2015
Current Assets	$ 8,071,708	$ 7,717,653	$ 23,165,457	$ 16,894,953
Capital assets	35,235,011	34,699,337	41,578,203	40,869,872
Total Assets	43,306,719	42,416,990	64,743,660	57,764,825
Deferred outflows	1,421,993	610,661	746,551	155,280
Current Liabilities	1,588,561	1,431,712	2,679,074	2,754,400
Long-term Debt	20,872,016	21,232,762	29,759,367	24,260,659
Total Liabilities	22,460,577	22,664,474	32,438,441	27,015,059
Deferred inflows	253,727	83,581	50,749	59,658
Net Position:				
Net investment in capital assets	13,521,562	11,821,889	10,695,017	14,521,276
Restricted	2,151,834	1,545,000	9,782,390	6,682,768
Unrestricted	6,341,012	6,912,707	12,523,614	9,641,344
Total net position	$ 22,014,408	$ 20,279,596	$ 33,001,021	$ 30,845,388

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2016	2015	2016	2015
Revenues:				
Program Revenues:				
Charge for services	$ 2,268,975	$ 2,249,655	$ 7,909,416	$ 7,594,158
Operating grants and contributions	81,829	123,174	56,173	-
Capital grants and contributions	887,685	676,169	1,100,650	179,615
General Revenues:				
Taxes	7,460,776	7,272,166	909,443	892,753
Interest	23,139	16,923	54,735	47,475
Other	(40,813)	101,145	-	-
Transfers	121,898	78,000	(121,898)	(78,000)
Total Revenue	10,803,489	10,517,232	9,908,519	8,636,001
Expenses:				
Administration	1,218,057	1,150,947	-	-
Public Safety	2,930,467	2,628,419	-	-
Parks and recreation	2,675,328	2,568,444	-	-
Streets	1,332,357	1,315,161	-	-
Interest	912,468	1,063,885	-	-
Water	-	-	2,606,761	2,474,304
Sewer	-	-	4,310,197	3,838,042
Sanitation	-	-	835,928	797,122
Total Expense	9,068,677	8,726,856	7,752,886	7,109,468
Change in Net Position	1,734,812	1,790,376	2,155,633	1,526,533
Net Position, beginning	20,279,596	18,489,220	30,845,388	29,318,855
Net Position, ending	$ 22,014,408	$ 20,279,596	$ 33,001,021	$ 30,845,388

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2016	2015	Change Amount	Change %
Revenues:					
Property taxes	7.41%	$ 793,228	$ 783,205	$ 10,023	1.28%
Franchise fees	5.08%	543,546	564,066	(20,520)	-3.64%
Sales taxes	50.58%	5,414,821	5,263,539	151,282	2.87%
Missouri motor fuel taxes	6.61%	707,187	697,088	10,099	1.45%
Licenses & permits	2.52%	270,224	176,018	94,206	53.52%
Charges for services	15.54%	1,663,272	1,549,487	113,785	7.34%
Fines & forfeitures	1.83%	195,666	407,433	(211,767)	-51.98%
Interest	0.22%	23,139	16,923	6,216	36.73%
Grants	1.34%	143,314	267,343	(124,029)	-46.39%
Miscellaneous	8.89%	951,245	683,837	267,408	39.10%
Total	100.00%	10,705,642	10,408,939	296,703	2.85%
Expenditures:					
General government	10.20%	1,112,235	1,086,354	25,881	2.38%
Police	24.55%	2,676,369	2,470,055	206,314	8.35%
Streets	7.02%	765,599	765,585	14	0.00%
Parks	20.28%	2,210,641	2,121,315	89,326	4.21%
Capital outlay	24.32%	2,651,472	1,762,335	889,137	50.45%
Debt service	13.63%	1,485,885	1,323,649	162,236	12.26%
	100.00%	10,902,201	9,529,293	1,372,908	14.41%

A notable change in 2016 is an increase in donations combined in the Miscellaneous income (the duck stadium) offset by substantial decrease in fines accounted for the net increase of $ 296,703. On the expenditure side, as part of the donation, a like amount of capital improvements increased by the same dollar amount.

Business-type Activities

In reviewing the current to the past year on the waterworks and sewerage fund and solid waste fund, we noted the following:

	2016	2015	Change Amount	Change %
Waterworks and sewerage				
Revenue	$ 6,983,756	$ 6,715,577	$ 268,179	3.99%
Expense net of Depreciation and interfund	4,048,222	4,023,378	24,844	0.62%
Operating Income	1,107,987	1,023,064	84,923	8.30%
Solid waste				
Revenue	925,660	878,581	47,079	5.36%
Expense net of Depreciation and interfund	835,928	797,122	38,806	4.87%
Operating Income	89,732	81,459	8,273	10.16%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on December 5, 2016. A schedule of the City's original and final amended budgets compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2016, the City had $ 112,050,381 invested in capital assets. (See table below). This represents an increase of $ 5,060,556 from the prior year.

Capital Assets

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	$ 7,468,643	$ 7,312,643	$ 948,500	$ 948,500	$ 8,417,143	$ 8,261,143
Improvements	16,282,748	14,943,284	-	-	16,282,748	14,943,284
Buildings	17,547,533	16,675,565	198,337	198,337	17,745,870	16,873,902
Water system	-	-	18,246,914	14,704,697	18,246,914	14,704,697
Waste system	-	-	44,493,718	43,928,003	44,493,718	43,928,003
Machinery & Equipment	3,875,709	3,980,735	-	-	3,875,709	3,980,735
Construction -in-Progress	300,466	328,886	2,687,813	3,969,175	2,988,279	4,298,061
	$ 45,475,099	$ 43,241,113	$ 66,575,282	$ 63,748,712	$ 112,050,381	$ 106,989,825

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 52,486,144 in outstanding notes as compared to the prior year of $ 47,644,051.

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenue Bonds	$ -	$ -	$ 15,875,000	$ 17,185,000	$ 15,875,000	$ 17,185,000
Special assessment debt	101,649	108,665	1,158,653	1,269,137	1,260,302	1,377,802
Certificates of Participation	19,233,456	19,454,792	13,926,544	7,380,670	33,160,000	26,835,462
Lease & Note Obligations	2,190,842	2,245,787	-	-	2,190,842	2,245,787
TOTALS	$ 21,525,947	$ 21,809,244	$ 30,960,197	$ 25,834,807	$ 52,486,144	$ 47,644,051

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS

The City of Ozark is the county seat of Christian County and is located in one of the fastest growing areas of the state. The population of Ozark has grown approximately 90% in the last decade. Housing starts and business development have continued to improve for the last 3 years.

NEXT YEAR'S BUDGET AND RATES

The City's 2017 budget reflects revenues of $ 18,901,893 and expenditures of $ 21,954,156. This budget includes $ 825,000 for street improvements, and $550,000 for new storm water control improvements. $ 1,320,000 is also budgeted for sewer system improvements. The 2013-2017 Water Improvement projects are continuing with planning and construction of an additional elevated water storage tower, a stand tank, one well, and one well house. This project will be ongoing through 2018. Rates and fees for the water and sewer system are reviewed to ensure adequate collections for debt retirement. The Park's Department budgeted for preparing a Master Plan Study. There are also allocations for purchase of new equipment and vehicles as needed by several departments.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 3,589,614	$ 10,986,580	$ 14,576,194
Accounts receivable-			
Utilities, net	-	542,716	542,716
Property taxes	569,961	132,475	702,436
Sales taxes	526,727	71,035	597,762
Franchise taxes	93,287	-	93,287
Missouri motor fuel taxes	57,402	-	57,402
Interest	-	259,791	259,791
Other	22,494	-	22,494
Internal balances	200	(200)	-
Prepaid items	133,612	99,253	232,865
Security deposits	11,776	-	11,776
Restricted assets-cash and cash equivalents	3,066,635	11,073,807	14,140,442
Capital assets:			
Land	7,468,643	948,500	8,417,143
Construction in progress	300,466	2,687,913	2,988,379
Other capital assets, net of accumulated depreciation	27,278,400	37,941,790	65,220,190
Net pension assets	187,502	-	187,502
Total Assets	43,306,719	64,743,660	108,050,379
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	296,752	76,187	372,939
Deferred amounts related to pensions	1,125,241	670,364	1,795,605
Total Deferred Outflows of Resources	1,421,993	746,551	2,168,544
LIABILITIES			
Accounts payable	94,595	238,101	332,696
Accrued wages and benefits	128,597	64,231	192,828
Accrued sales tax	-	2,366	2,366
Accrued interest	134,306	495,491	629,797
Customer deposits and bonds	423,860	-	423,860
Compensated absences	153,272	62,096	215,368
Noncurrent liabilities:			
Amounts due within one year	653,931	1,816,789	2,470,720
Amounts due in more than one year:			
Revenue Bonds	-	14,515,000	14,515,000
Note Payables	1,788,512	-	1,788,512
Special Obligations	94,304	1,047,608	1,141,912
Capital Lease Obligations and Participations	18,989,200	13,580,800	32,570,000
Customer deposits	-	521,546	521,546
Net pension liability	-	94,413	94,413
Total Liabilities	22,460,577	32,438,441	54,899,018
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	253,727	50,749	304,476
NET POSITION			
Net investment in capital assets	13,521,562	10,695,017	24,216,579
Restricted for:			
Debt service	2,151,834	3,274,713	5,426,547
Construction projects	-	6,507,677	6,507,677
Unrestricted	6,341,012	12,523,614	18,864,626
Total Net Position	$ 22,014,408	$ 33,001,021	$ 55,015,429

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,218,057	$ 347,107	$ -	$ 794,200	$ (76,750)	$ -	$ (76,750)
Public safety:							
Police	2,878,231	78,023	45,973	61,485	(2,692,750)	-	(2,692,750)
Court	52,236	195,666	-	-	143,430	-	143,430
Storm water	60,794	-	-	-	(60,794)	-	(60,794)
Streets	1,271,563	-	6,224	-	(1,265,339)	-	(1,265,339)
Parks	2,675,328	1,648,179	29,632	32,000	(965,517)	-	(965,517)
Interest on long-term debt	912,468	-	-	-	(912,468)	-	(912,468)
Total governmental activities	9,068,677	2,268,975	81,829	887,685	(5,830,188)	-	(5,830,188)
Business-type activities:							
Water	2,606,761	3,574,036	56,173	247,350	-	1,270,798	1,270,798
Sewer	4,310,197	3,409,720	-	853,300	-	(47,177)	(47,177)
Sanitation	835,928	925,660	-	-	-	89,732	89,732
Total business-type activities	7,752,886	7,909,416	56,173	1,100,650	-	1,313,353	1,313,353
Total Primary Government	$ 16,821,563	$ 10,178,391	$ 138,002	$ 1,988,335	(5,830,188)	1,313,353	(4,516,835)
General Revenues							
Taxes:							
Property taxes for general purposes					637,852	-	637,852
Property taxes for park purposes					157,370	-	157,370
Property taxes for debt services purposes					-	159,005	159,005
Franchise taxes					543,546	-	543,546
Sales taxes					5,238,644	750,438	5,989,082
Missouri motor fuel taxes					707,187	-	707,187
Christian County sales tax					176,177	-	176,177
Interest on investments					23,139	54,735	77,874
Miscellaneous					17,232	-	17,232
Transfers					121,898	(121,898)	-
Insurance proceeds					10,678	-	10,678
Sale of assets					(68,723)	-	(68,723)
Total general revenues, transfers and special items					7,565,000	842,280	8,407,280
Change in net position					1,734,812	2,155,633	3,890,445
Net position beginning					20,279,596	30,845,388	51,124,984
Net position ending					$ 22,014,408	$ 33,001,021	$ 55,015,429

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

ASSETS	General Fund	Park/ Stormwater Funds	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 1,297,903	$ 1,550,348	$ 741,363	$ 3,589,614
Accounts receivable-				
Real estate taxes	451,859	118,102	-	569,961
Sales tax	313,623	142,069	71,035	526,727
Franchise tax	93,287	-	-	93,287
Missouri motor fuel taxes	57,402	-	-	57,402
Other	22,494	-	-	22,494
Due from other funds	361,235	88,147	667	450,049
Prepaid items	88,371	45,241	-	133,612
Security deposits	-	11,776	-	11,776
Restricted assets: Cash and cash equivalents	914,801	2,151,834	-	3,066,635
Total Assets	$ 3,600,975	$ 4,107,517	$ 813,065	$ 8,521,557
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	$ 17,362	$ 77,233	$ -	$ 94,595
Accrued liabilities-				
Wages, taxes, and benefits payable	92,412	36,185	-	128,597
Compensated absences	135,823	17,449	-	153,272
Security deposits	402,241	9,000	-	411,241
Court bonds	12,619	-	-	12,619
Due to other funds	-	-	449,849	449,849
Total Liabilities	660,457	139,867	449,849	1,250,173
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	30,229	7,497	-	37,726
FUND BALANCES				
Fund Balances -				
Nonspendable	449,606	133,388	667	583,661
Restricted	204,884	3,826,765	130,379	4,162,028
Assigned	101,927	-	232,170	334,097
Unassigned	2,153,872	-	-	2,153,872
Total Fund Balances	2,910,289	3,960,153	363,216	7,233,658
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 3,600,975	$ 4,107,517	$ 813,065	$ 8,521,557

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2016

Total Fund Balances-Governmental Funds		$ 7,233,658
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	7,769,109	
Depreciable assets	27,278,400	
		35,047,509
Revenue that is unearned in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.		37,726
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Net pension asset		187,502
Deferred outflows - pension related		1,125,241
Deferred inflows - pension related		(253,727)
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	296,752	
Long-term liabilities at year-end consist of:		
Special obligation	(101,649)	
Certificates of participations	(19,233,456)	
Note payables-PFC and LCRA	(2,190,842)	
Accrued interest	(134,306)	
		(21,363,501)
Net position of governmental activities		$ 22,014,408

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Park/ Stormwater Funds	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ 635,858	$ 157,370	$ -	$ 793,228
Franchise taxes	543,546	-	-	543,546
Sales taxes	3,001,815	1,486,392	750,437	5,238,644
Intergovernmental revenue:				
Missouri motor fuel taxes	707,187	-	-	707,187
Christian County sales tax	176,177	-	-	176,177
Licenses & permits	270,224	-	-	270,224
Charges for services				
Park programs	-	1,585,249	-	1,585,249
Police services	78,023	-	-	78,023
Fines & forfeitures	195,666	-	-	195,666
Interest	11,703	7,316	4,120	23,139
Grants	113,682	29,632	-	143,314
Rents	73,533	62,930	3,350	139,813
Donations	794,200	-	-	794,200
Miscellaneous	7,982	8,650	600	17,232
Total Revenues	6,609,596	3,337,539	758,507	10,705,642
EXPENDITURES				
Current:				
General government	1,109,119	-	3,116	1,112,235
Police	2,625,386	-	-	2,625,386
Court	50,983	-	-	50,983
Storm water	-	55,918	-	55,918
Streets	709,681	-	-	709,681
Parks	-	2,210,641	-	2,210,641
Capital outlay	1,895,025	381,447	375,000	2,651,472
Debt service:				
Principal retirement	13,353	215,000	354,945	583,298
Interest and fiscal agent fees	16,440	797,925	88,222	902,587
Total Expenditures	6,419,987	3,660,931	821,283	10,902,201
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	189,609	(323,392)	(62,776)	(196,559)
OTHER FINANCING SOURCES (USES)				
Transfers in	925,392	470,289	556,653	1,952,334
Transfers out	(983,045)	-	(847,391)	(1,830,436)
Loan proceeds	-	-	300,000	300,000
Sale of assets	3,927	-	-	3,927
Insurance claims	-	10,678	-	10,678
Impact fees	-	32,000	-	32,000
Total Other Sources (Uses)	(53,726)	512,967	9,262	468,503
NET CHANGE IN FUND BALANCE	135,883	189,575	(53,514)	271,944
FUND BALANCES - BEGINNING	2,774,406	3,770,578	416,730	6,961,714
FUND BALANCES - ENDING	$ 2,910,289	$ 3,960,153	$ 363,216	$ 7,233,658

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

Net change in fund balances--total governmental funds	$	271,944
Amounts reported for *governmental activities* in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlays		2,651,472
Depreciation expense		(1,162,446)
Cost basis of assets sold or retired		(72,650)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt payments of principal		583,298
Proceeds of new note payable issue		(300,000)
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measureable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.		1,994
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		
Pension expense		(228,919)
Accrued interest		(9,881)
Change in net position of governmental activities	$	1,734,812

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

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 10,861,004	$ 125,576	$ 10,986,580
Receivables:			
Accounts receivables, net	469,674	73,042	542,716
Property taxes	132,475	-	132,475
Interest SRF	259,791	-	259,791
Sales tax	71,035	-	71,035
Due from other funds	441	24,079	24,520
Prepaid items	99,253	-	99,253
Total Current Assets	11,893,673	222,697	12,116,370
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	4,566,130	-	4,566,130
Construction	6,507,677	-	6,507,677
Capital assets:			
Land	948,500	-	948,500
Construction in progress	2,687,913	-	2,687,913
Other capital assets, net of accumulated depreciation	37,941,790	-	37,941,790
Total Noncurrent Assets	52,652,010	-	52,652,010
Total Assets	64,545,683	222,697	64,768,380
Deferred Outflow of Resources			
Discount on 2016 debt issue	76,187	-	76,187
Deferred amounts related to pensions	670,364	-	670,364
Total Deferred Outflows	746,551	-	746,551
LIABILITIES			
Current liabilities:			
Accounts payable	238,101	-	238,101
Accrued wages	64,231	-	64,231
Accrued sales tax	2,366	-	2,366
Accrued interest	495,491	-	495,491
Due to other funds	24,720	-	24,720
Compensated absences	62,096	-	62,096
Debt due within one year:			
Revenue bonds payable	1,360,000	-	1,360,000
NID bonds payable	111,045	-	111,045
Certificates of participation loan	345,744	-	345,744
Total Current Liabilities	2,703,794	-	2,703,794
Noncurrent liabilities:			
Revenue bonds payable	14,515,000	-	14,515,000
NID bonds payable	1,047,608	-	1,047,608
Certificates of participation loan	13,580,800	-	13,580,800
Customer deposits	521,546	-	521,546
Net pension liability	94,413	-	94,413
Total Noncurrent Liabilities	29,759,367	-	29,759,367
Total Liabilities	32,463,161	-	32,463,161
Deferred Inflows of Resources			
Deferred amounts related to pensions	50,749	-	50,749
NET POSITION			
Net investment in capital assets	10,695,017	-	10,695,017
Restricted for-			
Debt reserves	3,274,713	-	3,274,713
Construction projects	6,507,677	-	6,507,677
Unrestricted	12,300,917	222,697	12,523,614
Total Net Position	$ 32,778,324	$ 222,697	$ 33,001,021

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Waterworks and Sewerage Fund			Solid Waste	
OPERATING REVENUES:	Water Dept.	Sewer Dept.	Total	Fund	Total
Charges for services	$ 3,465,561	$ 2,885,359	$ 6,350,920	$ 925,660	$ 7,276,580
Hookups and reconnect fees	52,140	506,634	558,774	-	558,774
Miscellaneous income	56,335	17,727	74,062	-	74,062
Total Operating Revenue	3,574,036	3,409,720	6,983,756	925,660	7,909,416
OPERATING EXPENSES:					
Wages and benefits	937,384	1,133,759	2,071,143	-	2,071,143
Insurance	37,298	82,682	119,980	-	119,980
Repairs and maintenance	142,002	373,725	515,727	-	515,727
Utilities	332,083	361,877	693,960	-	693,960
Contracted refuse hauling and other expense	-	-	-	835,928	835,928
All other expense	266,252	381,160	647,412	-	647,412
Depreciation	494,993	1,200,178	1,695,171	-	1,695,171
Total Operating Expenses	2,210,012	3,533,381	5,743,393	835,928	6,579,321
OPERATING INCOME (LOSS)	1,364,024	(123,661)	1,240,363	89,732	1,330,095
NON-OPERATING REVENUES (EXPENSES):					
Property taxes	-	159,005	159,005	-	159,005
Sales taxes	-	750,438	750,438	-	750,438
Interest income-checking and savings	54,735	-	54,735	-	54,735
Cost of debt issuance 2016 COP	(123,813)	-	(123,813)	-	(123,813)
Interest expense and agent fees	(272,936)	(776,816)	(1,049,752)	-	(1,049,752)
Total Non-operating Revenues (Expenses)	(342,014)	132,627	(209,387)	-	(209,387)
INCOME BEFORE OPERATING TRANSFERS, CAPITAL CONTRIBUTIONS, AND GRANTS	1,022,010	8,966	1,030,976	89,732	1,120,708
TRANSFERS, CAPITAL CONTRIBUTIONS, AND GRANTS					
Capital contributions	247,350	853,300	1,100,650	-	1,100,650
Grants	56,173	-	56,173	-	56,173
Transfers	(21,948)	(21,948)	(43,896)	(78,002)	(121,898)
Total	281,575	831,352	1,112,927	(78,002)	1,034,925
CHANGE IN NET POSITION			2,143,903	11,730	2,155,633
TOTAL NET POSITION - BEGINNING			30,634,421	210,967	30,845,388
TOTAL NET POSITION - ENDING			$ 32,778,324	$ 222,697	$ 33,001,021

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

CITY OF OZARK, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 7,050,896	$ 921,261	$ 7,972,157
Payments to suppliers	(1,806,766)	(835,928)	(2,642,694)
Payments to employees	(1,977,289)	-	(1,977,289)
Net Cash Provided by Operating Activities	3,266,841	85,333	3,352,174
CASH FLOWS FROM NONCAPITAL ACTIVIITES:			
Transfers (to)	(43,896)	(78,002)	(121,898)
(Increase) in due from other funds	-	(7,849)	(7,849)
Grants for storm damage	56,173	-	56,173
Property taxes	159,005	-	159,005
Sales taxes	750,438	-	750,438
Net Cash Provided by (Used for) Noncapital Activities	921,720	(85,851)	835,869
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	1,100,650	-	1,100,650
Debt issuance for construction	6,700,000	-	6,700,000
Cost of debt issuance	(123,813)	-	(123,813)
Payments for capital acquisitions	(3,001,311)	-	(3,001,311)
Principal Repayments	(1,574,611)	-	(1,574,611)
Interest paid	(1,055,033)	-	(1,055,033)
Net Cash Provided by Capital and Related Financing Activities	2,045,882	-	2,045,882
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	54,735	-	54,735
Net Cash Provided by Investing Activities	54,735	-	54,735
NET CASH INCREASE (DECREASE) FOR THE YEAR	6,289,178	(518)	6,288,660
CASH AT BEGINNING OF YEAR	15,645,633	126,094	15,771,727
CASH AT END OF YEAR	$ 21,934,811	$ 125,576	$ 22,060,387
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 10,861,004	$ 125,576	$ 10,986,580
Restricted assets-Cash and cash equivalents	11,073,807	-	11,073,807
	$ 21,934,811	$ 125,576	$ 22,060,387
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 1,240,363	$ 89,732	$ 1,330,095
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation	1,695,171	-	1,695,171
(Increase) Decrease in accounts receivable	30,117	(4,399)	25,718
(Increase) Decrease in prepaid expenses	(7,518)	-	(7,518)
Increase (Decrease) in accounts payable	167,371	-	167,371
Increase (Decrease) in accrued wages and benefits	9,645	-	9,645
Increase (Decrease) in pensions	84,209	-	84,209
Increase (Decrease) in other liabilities	10,460	-	10,460
Increase in customer deposits	37,023	-	37,023
Net Cash Provided by Operating Activities	$ 3,266,841	$ 85,333	$ 3,352,174

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services; public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Blended component units

The organizations listed below are, in substance, the same as the Government, despite being legally separate from the Government. Therefore, they are reported as part of the primary government. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters in February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

FINANCIAL STATEMENTS PRESENTATION

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. The fund financial statements report information about the City's funds. Separate columns are presented for each major governmental fund, major enterprise fund and blended presented component unit fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

The City reports the following major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following fund types of nonmajor funds:

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

Debt Service Funds – This fund represents the component units PFC and LCRA which receive transfers from the General Fund $ 390,808 for use in paying the principal and interest on bank loans.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at fair value.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had no allowances for doubtful accounts as 99% of accounts receivable is collected within the next month. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

Prepaid items

Payment made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items in both the government-wide and fund financial statements.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation - continued

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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Capitalization of interest

As required by the interest topic of FASB *Accounting Standards Codification* (ASC), the enterprise funds capitalize net interest costs on funds borrowed to finance the construction of capital assets. Interest cost information for the enterprise funds for the year ended December 31, 2016 is as follows:

	Water Department	Sewer Department	Solid Waste Fund
Total interest costs	$ 272,936	$ 776,816	$ -

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five year anniversary of the respective debt issue. As of December 31, 2016, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

UNAVAILABLE REVENUES

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Unavailable
Taxes receivable in excess of 60 days, net	$ 37,726

Pensions

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

Fund Balances-Governmental Funds

As of December 31, 2016, fund balances of the governmental funds are classified as follows:

Non-spendable - This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned - This classification includes amounts that are intended by the City to be used for a specific purpose but are neither restricted nor committed. Assignments may be made only by the government body or official.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances-Governmental Funds - continued

Unassigned - This classification represents all amounts not included in the other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds may report negative unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 607,991.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restrictions of Net Position

The following schedule shows the breakdown of restrictions as required by debt issues and capital improvements:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 3,250,337
Depreciation and replacement	24,376
	$ 3,274,713
Construction projects	$ 6,507,677
Governmental Activities	
Debt reserves	$ 2,151,834

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2016 was $ 255,774,402 with the levy set at $ .2922 total broken down $ .2337 for General Fund and $ .0585 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 3,001,815) plus a Christian County Sales tax ($ 176,177), ¼ cent capital improvement sales tax ($ 750,437), ½ cent Park/Stormwater sales tax ($ 1,486,392) and ¼ cent sewer sales tax for capital improvements ($ 750,438).

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2016, expenditures did not exceed appropriations in any of the Governmental Funds.

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 25,577,440. The City did not have any general obligation bonds outstanding as of December 31, 2016

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2016 the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does have a written investment policy covering credit risk.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2016, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 4,541,754	$ 3,250,337
Deprecation and replacement	24,376	24,376
Projects	6,507,677	-
	$ 11,073,807	$ 3,274,713

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt reserves	$ 2,151,834	$ 2,124,279
General Fund		
Debt reserves	27,555	$ 27,555
Grants and donations	265,608	
Court	13,647	
Operation reserves	607,991	
	$ 3,066,635	

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2016 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 7,312,643	$ 156,000	$ -	$ 7,468,643
Construction in progress	328,886	-	28,420	300,466
Total capital assets not being depreciated	7,641,529	156,000	28,420	7,769,109
Capital assets, being depreciated:				
Land improvements	14,943,284	1,339,464	-	16,282,748
Buildings	16,675,565	997,696	125,728	17,547,533
Machinery and Vehicles	3,980,735	186,731	291,757	3,875,709
Total capital assets being depreciated	35,599,584	2,523,891	417,485	37,705,990
Less: Accumulated depreciation for:				
Land improvements	3,964,022	591,008	-	4,555,030
Buildings	2,567,049	349,569	59,892	2,856,726
Machinery and Vehicles	3,078,908	221,869	284,943	3,015,834
Total accumulated depreciation	9,609,979	1,162,446	344,835	10,427,590
Total capital assets being depreciated, net	25,989,605	1,361,445	72,650	27,278,400
Governmental activities capital assets, net	$ 33,631,134	$ 1,517,445	$ 101,070	$ 35,047,509

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 55,986
Police	132,182
Court	1,253
Storm water	4,876
Streets	542,584
Parks	425,565
	$ 1,162,446

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 948,500	$ -	$ -	$ 948,500
Construction in progress	3,969,175	2,028,338	3,309,600	2,687,913
Total capital assets not being depreciated	$ 4,917,675	$ 2,028,338	$ 3,309,600	$ 3,636,413
Capital assets, being depreciated:				
Buildings	$ 198,337	$ -	$ -	$ 198,337
Water system	14,729,666	3,559,849	42,601	18,246,914
Waste water system	43,928,003	614,006	48,291	44,493,718
Total capital assets being depreciated	58,856,006	4,173,855	90,892	62,938,969
Less accumulated depreciation for:				
Buildings	(35,767)	(3,967)	-	(39,734)
Water system	(7,223,073)	(493,616)	(37,329)	(7,679,360)
Waste water system	(16,128,786)	(1,197,588)	(48,289)	(17,278,085)
Total accumulated depreciation	(23,387,626)	(1,695,171)	(85,618)	(24,997,179)
Total capital assets being depreciated, net	$ 35,468,380			$ 37,941,790
Business-type activities capital assets, net	$ 40,386,055			$ 41,578,203

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 494,993
Wastewater	1,200,178
	$ 1,695,171

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2016 as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 17,185,000	$ -	$ 1,310,000	$ 15,875,000	$ 1,360,000
Cert. of Part.	7,380,670	6,700,000	154,126	13,926,544	345,744
NID Bonds	1,269,137	-	110,484	1,158,653	111,045
Totals	$ 25,834,807	$ 6,700,000	$ 1,574,610	$ 30,960,197	$ 1,816,789
Compensated Absences	$ 81,925	$ 80,233	$ 100,062	$ 62,096	$ 62,096

As reported on the financial statement:	
Amount due within one year	$ 1,816,789
Amount due in more than one year:	
Revenue bonds	14,515,000
NID Bonds	1,047,608
Certificate of participation	13,580,800
	$ 30,960,197

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

State Revolving Fund Program Bonds: The City has $ 15,620,000 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2016, the reserve fund has approximately $ 10,898,490.

NOTE E – LONG-TERM DEBT (Continued)

The Proprietary Funds long-term debt as of December 31, 2016 follows:

Revenue Bonds

$ 3,000,000, 1997D Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 125,000 to $ 180,000 and with interest rates ranging from 4.3% to 6.0% payments are made monthly to trustee with the debt maturing January 1, 2018. State Revolving Fund Program.	$	360,000
$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.		360,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.		4,365,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.		10,535,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.		255,000
Total Business-type debt revenue bonds		$ 15,875,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2016 follows:

Year Ending December 31,	Principal	Interest	Total
2017	$ 1,360,000	$ 692,624	$ 2,052,624
2018	1,380,000	632,633	2,012,633
2019	1,240,000	568,951	1,808,951
2020	1,285,000	513,393	1,798,393
2021	1,325,000	407,507	1,732,507
2022-2026	7,110,000	1,319,451	8,429,451
2027-2028	2,175,000	96,140	2,271,140
	$ 15,875,000	$ 4,230,699	$ 20,105,699

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 7,226,544
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,700,000
Total Certificates of Participations	$ 13,926,544

NOTE E – LONG-TERM DEBT (Continued)

Year Ending December 31,	Water Department Principal	Water Department Interest	General Fund Principal	General Fund Interest
2017	$ 345,744	$ 480,873	$ 14,256	$ 11,260
2018	364,952	471,374	15,048	10,820
2019	414,754	459,903	15,246	10,366
2020	433,962	447,622	16,038	9,897
2021	438,764	434,982	16,236	9,412
2022-2026	2,564,564	1,932,617	95,436	37,710
2027-2031	3,076,048	1,388,492	83,952	17,944
2032-2036	4,537,756	656,930	42,244	2,284
2037-2038	1,750,000	57,364	-	-
	$ 13,926,544	$ 6,330,157	$ 298,456	$ 109,693

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District, Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 582,500
$ 797,500 2006 Series Stonegate Improvement District, Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026	398,750
$ 270,000 2006 Series Laurel Hills Improvement District, Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027	177,403
	$ 1,158,653

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2016 is as follows:

Year Ending December 31,	Principal	Interest	Total
2017	$ 111,045	$ 53,427	$ 164,472
2018	111,607	48,205	159,812
2019	112,193	42,960	155,153
2020	112,789	37,759	150,548
2021	113,443	32,389	145,832
2022-2026	577,799	81,488	659,287
2027	19,777	860	20,637
	$ 1,158,653	$ 297,088	$ 1,455,741

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2016:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 108,665	$ -	$ 7,016	$ 101,649	$ 7,345
Certificates of Participation	19,454,792	-	221,336	19,233,456	244,256
PFC & LCRA Notes payable	2,245,787	300,000	354,945	2,190,842	402,330
	$ 21,809,244	$ 300,000	$ 583,297	$ 21,525,947	$ 653,931
Compensated absences	$ 176,962	$ 133,642	$ 157,332	$ 153,272	$ 153,272

As reported on the financial statement:

Amount due within one year	$ 653,931
Amount due in more than one year:	
Notes payable	1,788,512
Special Assessment Bonds	94,304
Certificates of Participation	18,989,200
Total	$ 21,525,947

For governmental activities, liability for compensated absences are generally liquidated by the General Fund.

The Governmental long-term special obligation debt as of December 31, 2016 follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 101,649

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2016 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2017	$ 7,345	$ 4,574	$ 11,919
2018	7,676	4,244	11,920
2019	8,021	3,898	11,919
2020	8,372	3,547	11,919
2021	8,759	3,161	11,920
2022-2026	50,068	9,527	59,595
2027	11,408	513	11,921
	$ 101,649	$ 29,464	$ 131,113

The Governmental long-term certification of participation debt as of December 31, 2016 follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 18,935,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	298,456
	$ 19,233,456

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2016 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2017	$ 244,256	$ 817,098	$ 1,061,354
2018	255,048	812,058	1,067,106
2019	275,246	806,804	1,082,050
2020	291,038	798,535	1,089,573
2021	311,236	789,800	1,101,036
2022-2026	1,905,436	3,769,350	5,674,786
2027-2031	2,668,952	3,254,684	5,923,636
2032-2036	3,552,244	2,616,836	6,169,080
2037-2041	4,690,000	1,757,440	6,447,440
2044	5,040,000	518,412	5,558,412
	$ 19,233,456	$ 15,941,017	$ 35,174,473

Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2016:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 2,245,787	$ 300,000	$ 354,945	$ 2,190,842	$ 397,456

As reported on the financial statement:

Amount due within one year	$ 397,456
Amount due in more than one year:	
Note payables	1,793,386
Total	$ 2,190,842

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2016 follows:

Public Financing Corporation	
$ 886,400 note payable entered into February 25, 2009, for purchase of 2009 land acquisition. This note as of October 8, 2015 was redeemed with a new loan for $ 788,864. Payments were then $12,018.68 with an interest rate of 4% and final payment October 8, 2021	$ 632,043
$300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	293,185
Total	$ 925,228
Land Clearance for Redevelopment Authority	
$ 1,535,582 note payable entered into October 8, 2015 for the redemption of other notes for the purchase of property. Terms are $ 24,066.42 per month at 4.00% interest with final payment October 8, 2021.	$ 1,265,614

The annual requirement to amortize the note payables as of December 31, 2016 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2017	$ 402,330	$ 77,503	$ 479,833
2018	418,614	61,219	479,833
2019	435,270	44,563	479,833
2020	452,517	27,316	479,833
2021	398,330	9,333	407,663
2022-2023	83,781	2,045	85,826
	$ 2,190,842	$ 221,979	$ 2,412,821

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

At December 31, 2016, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

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

Benefits provided

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

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

	2016 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

Employees covered by benefit terms

At June 30, 2016, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	31
Inactive employees entitled to but not yet receiving benefits	32
Active employees	95
Total	158

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 9.6% General and 9.2% Police of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2016.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial assumptions

The total pension liability in the February 28, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2016 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	48.50%	5.50%
Fixed Income	25.00%	2.25%
Real Assets	20.00%	4.50%
Strategic Assets	6.50%	7.50%

Discount rate

The discount rate used to measure the total pension liability is 7.09%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2015	$ (10,095,461)	$ 11,474,471	$ 1,379,010
Changes for the year:			
Service Cost	(359,531)	-	(359,531)
Interest	(731,857)	-	(731,857)
Changes in assumptions	(596,565)	-	(596,565)
Difference between expected and actual experience	138,114	-	138,114
Contribution - employer	-	401,675	401,675
Net investment income	-	(15,442)	(15,442)
Benefit payments, including refunds	361,316	(361,316)	-
Administrative expense	-	(12,118)	(12,118)
Other changes	-	(110,197)	(110,197)
Net changes	(1,188,523)	(97,398)	(1,285,921)
Balances at 6/30/2016	$ (11,283,984)	$ 11,377,073	$ 93,089

Sensitivity of the net pension liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.09% for General Division and 6.25% for Police Division, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower 6.09% for General Division and 6.25% for Police Division or one percentage point higher 8.09% for General Division and 8.25% for Police Division than the current rate.

1% Decrease	Current Single Discount Rate Assumption	1% Increase
	GENERAL DIVISION	
6.09%	**7.09%**	**8.09%**
$ 1,358,214	$ 179,972	$ (785,105)
	POLICE DIVISION	
6.25%	**7.25%**	**8.25%**
$ 405,418	$ (273,061)	$ (817,341)

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

For the year ended June 30, 2016 the employer recognized pension expense of $ 707,349. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 62,287	$ (304,476)
Differences in assumptions	514,592	-
Excess(deficit) in investment returns	1,019,481	-
Contributions subsequent to the measurement date*	199,245	-
Total	$ 1,795,605	$ (304,476)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2017.

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

Year ended:	
2016	$ 525,586
2017	326,341
2018	326,344
2019	211,691
2020	42,809
Thereafter	58,358
Total	$ 1,491,129

Payable to the Pension Plan

At December 31, 2016, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2016.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used for operations and property lease payments as set forth in the approved budget:

	To	From
Operation transfers:		
General Fund	$ 78,002	$ 470,289
Park Fund	470,289	-
Solid Waste	-	78,002
	$ 548,291	$ 548,291
Debt service:		
General Fund	$ -	$ 512,757
Water and Sewer Fund	-	43,896
Debt Service Fund	556,653	-
	$ 556,653	$ 556,653

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the following funds paid from the Capital Improvement Fund for reimbursements of capital improvements and assets transferred from component units to Waterworks and Sewerage System Fund are as follows:

	To	From
General Fund	$ 847,391	$ -
Capital Improvement Fund	-	847,391
	$ 847,391	$ 847,391

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 59,649 was received during the year ended December 31, 2016 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2017	$ 77,163
2018	77,163
2019	77,163
2020	77,163
2021	77,163

NOTE M – BUILDING AND EQUIPMENT LEASE

The City leases fitness equipment for the Park OC Center. The following is a summary of future lease payments:

	Fitness Equipment
2017	$ 61,804
2018	61,804
2019	61,804
2020	61,804

NOTE N – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2016 is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
South Plane Well & Tower	$ 3,100,000	$ 69,923	$ 3,030,077
Hwy NN Sewer Improvement	190,000	17,988	172,012
2013 Water Improvements	2,842,918	2,600,002	242,916
	$ 6,132,918	$ 2,687,913	$ 3,445,005

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

The City adopted the following statements during the year ended December 31, 2016:

GASB Statement No. 77, *Tax Abatement Disclosures.* This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

*Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients,
*The gross dollar amount of taxes abated during the period,
*Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The City had no abatement issues to report for the year ending December 31, 2016.

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

The Statements which might impact the City are as follows:

GASB Statement No. 80, *Blending Requirements for Certain Component Units-an amendment of GASB Statement NO. 14,* issued June 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. This Statement establishes additional blending requirement for the financial statement presentation of component units that are organized as not-for-profit corporation in which the primary government is the sole corporate member.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements,* issued March 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. This Statement is to improve accounting and financial reporting by establishing recognition and measurement requirements for irrevocable split-interest agreements. Another objective of this Statement is to enhance the transparency and decision-usefulness of general purpose external financial reports, and their value for assessing accountability, by more clearly identifying resources that are available to a government.

GASB Statement No. 82, *Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73* issued March 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017 except for the requirement of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end, In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. This Statement is to improve consistency in the application of pension accounting and financial reporting requirements by addressing certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68 *Accounting and Financial Reporting for Pension,* and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.*

GASB Statement No. 83, *Certain Asset Retirement Obligations,* issued November 2016, will be effective for the City beginning with its fiscal year ending December 31, 2019. This Statement is to provide financial statement users with information about assets retirement obligations (AROs) that were not addressed in GASB standards establishing uniform accounting and financial reporting requirement for these obligations.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 631,150	$ 616,650	$ 635,858	$ 19,208
Franchise taxes	544,000	537,500	543,546	6,046
Sales taxes	3,027,375	2,927,728	3,001,815	74,087
Intergovernmental:				
Missouri motor fuel taxes	700,000	700,000	707,187	7,187
Christian County sales tax	31,000	146,000	176,177	30,177
Charge for services:				
Police services	-	60,000	78,023	18,023
Licenses & permits	144,750	262,050	270,224	8,174
Fines & forfeitures	451,200	230,900	195,666	(35,234)
Interest	6,801	6,456	11,703	5,247
Grants	18,835	77,924	113,682	35,758
Rents	70,567	69,967	73,533	3,566
Donations	5,000	605,000	794,200	189,200
Miscellaneous	9,750	17,404	7,982	(9,422)
Total Revenues	5,640,428	6,257,579	6,609,596	352,017
EXPENDITURES				
Current:				
General government	1,723,291	1,663,266	1,109,119	554,147
Police	2,716,208	2,787,408	2,625,386	162,022
Court	49,000	77,200	50,983	26,217
Street	952,948	911,423	709,681	201,742
Capital outlay	1,115,000	1,735,000	1,895,025	(160,025)
Debt service:				
Principal	7,017	7,017	13,353	(6,336)
Interest and fees	4,904	4,904	16,440	(11,536)
Total Expenditures	6,568,368	7,186,218	6,419,987	766,231
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(927,940)	(928,639)	189,609	1,118,248
OTHER FINANCING SOURCES (USES)				
Transfers (to) from other funds	472,287	459,787	(57,653)	(517,440)
Sale of assets	500	6,077	3,927	(2,150)
	472,787	465,864	(53,726)	(519,590)
NET CHANGE IN FUND BALANCE	$ (455,153)	$ (462,775)	135,883	$ 598,658
FUND BALANCES - BEGINNING			2,774,406	
FUND BALANCES - ENDING			$ 2,910,289	

See accompanying independent auditors' report

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 148,900	$ 146,400	$ 157,370	$ 10,970
Sales taxes	1,496,521	1,463,521	1,486,392	22,871
Charge for services:				
Park programs	1,445,900	1,442,535	1,585,249	142,714
Interest	-	2,300	7,316	5,016
Grants	-	8,500	29,632	21,132
Rents	40,500	54,500	62,930	8,430
Miscellaneous	2,100	1,720	8,650	6,930
Total Revenues	3,133,921	3,119,476	3,337,539	218,063
Current:				
Administration park department	2,540,698	2,394,038	2,210,641	183,397
Storm water	79,000	47,750	55,918	(8,168)
Capital outlay	400,000	343,200	381,447	(38,247)
Debt service:				
Principal	215,000	215,000	215,000	-
Interest and fees	810,138	798,138	797,925	213
Total Expenditures	4,044,836	3,798,126	3,660,931	137,195
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(910,915)	(678,650)	(323,392)	355,258
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	479,106	460,106	470,289	10,183
Insurance proceeds	-	10,678	10,678	-
Impact fees	25,000	15,500	32,000	16,500
NET CHANGE IN FUND BALANCE	$ (406,809)	$ (192,366)	189,575	$ 381,941
FUND BALANCES - BEGINNING			3,770,578	
FUND BALANCES - ENDING			$ 3,960,153	

See accompanying independent auditors' report

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2016	2015
Total Pension Liability		
Service costs	$ (359,531)	$ (359,695)
Interest on Total Pension Liability	(731,857)	(688,854)
Changes in Benefit Terms	-	-
Difference between expected and actual experience	138,114	165,300
Changes in assumptions	(596,565)	-
Benefit payments, including refunds	361,316	221,179
Net change in total pension liability	(1,188,523)	(662,070)
Total Pension Liability-beginning	(10,095,461)	(9,433,391)
Total Pension Liability-ending	$ (11,283,984)	$ (10,095,461)
Plan Fiduciary Net Position		
Contributions - employer	$ 401,675	$ 449,197
Contributions - employee	-	6,291
Net investment income	(15,442)	225,128
Benefits payments, including refunds	(361,316)	(221,179)
Pension Plan Administrative Expense	(12,118)	(12,956)
Other (Net Transfer)	(110,197)	245,288
Net change in plan fiduciary net position	(97,398)	691,769
Plan Fiduciary Net Position-beginning	11,474,471	10,782,702
Plan Fiduciary Net Position-ending	$ 11,377,073	$ 11,474,471
Net Pension (Liability)/Asset	$ 93,089	$ 1,379,010
Plan fiduciary net position as a percentage of the total pension liability	100.82%	113.66%
Covered-employee payroll	$ 4,163,024	$ 4,070,250
Net Pension liability as a percentage of covered employee payroll	2.24%	33.88%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS
FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2007	$ 397,894	$ 397,894	$ -	$ 3,187,785	12.48%
2008	420,208	420,208	-	3,451,133	12.18%
2009	456,015	456,015	-	3,870,807	11.78%
2010	519,220	502,289	16,931	3,926,061	12.79%
2011	505,881	505,881	-	3,859,744	13.11%
2012	524,410	524,410	-	3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 29, 2016
Notes:	The roll-forward of total pension liability from February 29, 2016 to June 30, 2016 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Multiple bases from 1 to 15 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information:	New assumptions adopted based on the 5-year experience study for the period March 1, 2010 through February 28, 2015.

See accompanying independent auditors' report.

CITY OF OZARK, MISSOURI

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Capital Improvement Fund	PFC & LCRA Debt Service Fund	Total
ASSETS			
Cash and cash equivalents	$ 59,344	$ 682,019	$ 741,363
Accounts receivable-sales tax	71,035	-	71,035
Due from other funds	667	-	667
TOTAL ASSETS	$ 131,046	$ 682,019	$ 813,065
LIABILITIES			
Due to other funds	$ -	$ 449,849	$ 449,849
Total Liabilities	-	449,849	449,849
FUND BALANCES			
Nonspendable	667	-	667
Restricted	130,379	-	130,379
Assigned	-	232,170	232,170
Total Fund Balances	131,046	232,170	363,216
TOTAL LIABILITIES AND FUND BALANCES	$ 131,046	$ 682,019	$ 813,065

The notes to financial statements are an integral part of this statement.

CITY OF OZARK, MISSOURI

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Capital Improvement Fund	PFC & LCRA Debt Service Fund	Total
REVENUES;			
Sales taxes	$ 750,437	$ -	$ 750,437
Interest	-	4,120	4,120
Rents	-	3,350	3,350
Miscellaneous	-	600	600
Total Revenues	750,437	8,070	758,507
EXPENDITURES:			
General government	-	3,116	3,116
Capital outlay	-	375,000	375,000
Debt service:			
Principal	-	354,945	354,945
Interest and fees	-	88,222	88,222
Total Expenditures	-	821,283	821,283
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	750,437	(813,213)	(62,776)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	556,653	556,653
Transfer (out)	(847,391)	-	(847,391)
Loan proceeds	-	300,000	300,000
	(847,391)	856,653	9,262
NET CHANGE IN FUND BALANCE	(96,954)	43,440	(53,514)
FUND BALANCES - BEGINNING	228,000	188,730	416,730
FUND BALANCES - ENDING	$ 131,046	$ 232,170	$ 363,216

The notes to financial statements are an integral part of this statement.

CITY OF OZARK, MISSOURI

BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTARY DATA
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2017

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City of Ozark, Missouri

Office of Administration

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

June 27, 2018

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual financial report of the City of Ozark for the fiscal year ended December 31, 2017.

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2017 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2017, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri for the past 2 decades. We are located in the southwestern part of the state, in an area considered to be a top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing Board consisting of the mayor and six Board of Aldermen. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator, and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing Board, and for overseeing the day-to-day operations of the government. The Board of Aldermen is elected on a non-partisan basis. Board members serve two-year staggered terms, with three Board members elected every year. The mayor is elected to serve a two-year term. Two Board members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In the fall of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the Board, where the Board is required to hold public hearings on the proposed budget. The Board must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing Board. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local economy

Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. The community boasts quality of life amenities such as the Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, and school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,550 students. Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property. Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come.

Although Ozark grew from a population of 5,000 to18,000 citizens in approximately 15 years, the economic downturn slowed Ozark's growth considerably between 2008 and 2010. However, both residential and commercial building permits have begun to increase again and we have seen a steady growth pattern beginning in 2011 which we believe will continue through 2018 and beyond. We believe Ozark's core quality of life amenities such as an affordable cost of living; affordable cost of development, low crime rate, strong schools, and close proximity to good paying jobs in the City of Springfield will continue to make Ozark a desirable place to live, retire, and raise a family.

The City of Ozark experienced steady growth in both the commercial and residential sectors for several years prior to 2007 before the economy began to weaken. Between 2008 and 2010, building permits for both residential and commercial development declined dramatically. Between 2011-2017 the city has begun to see an increase in permits and business registrations, and the city feels optimistic this trend will continue. Ozark's primary commercial areas exist at the three U.S. Highway 65 interchanges.

(1) Business Highway 65 also runs through the heart of the city, known as the Historic Downtown River District. The City recently received voter approval in April 2017 for its first ever 3/8 cent transportation sales tax. This sales tax has a sunset clause of 5-years and is estimated to generate nearly $5.5 million dollars in new revenue that will be dedicated to transportation improvements such as roads, bridges, sidewalks, and trails. The City also secured over $15 million dollars of cost share funds for major projects on two segments of Business 65, and has partnered with the County and Ozark Special Road District to build a new bridge over the Finley River just up river and north of the Historic Downtown River District. These new projects will alleviate traffic congestion, improve safety, advance public recreation, and increase economic development. .

(2) Several restaurants and two gas station/convenience stores are located here, along with banking institutions and many other retail and service businesses. Lamberts Restaurant is located on the south side of CC and draws many tourists off Highway 65 into this commercial area. The Fremont Towne Centre is a commercial subdivision located on the west side of this intersection consisting of several professional office buildings ranging in use from medical to construction services, plus Health MEDX and the Fremont Dental Surgery Center. Many jobs are provided in this area.

(3) The Ozark Centre shopping area, located at the intersection of 65 and FF Highways at the south end of Ozark, is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, and one gas station. The strip mall opened in 2011 has provided new opportunities for new commercial infill. Additionally multiple commercial outlets have been developed such as Whiskey River, Domino's Pizza and Casey's General Store. .

(4) The intersection of Highways 65 and 14 serves as the primary entrance into our Central Business District, a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of retail establishments, lodging, automotive sales and service, Casey's General Store, several restaurants, several antique retailers, and various financial institutions. Ozark Corners Shopping Center is also located here and is anchored by Chambers Outlet Store, a state of the art newly renovated McDonalds and the new Farm & Home Retail Store.

(5) The City has recently approved the developed of a new 22-acre commercial retail center called Deerbrooke Commercial. This center is the first multi-lot retail development we have approved in over 12-years and consists of over 10 + development parcels. New uses so far will include a new McDonalds, Kum and Go gas station, and Zaxby's Chicken Restaurant.

B&B Movie Theatres opened the *Ozark/Nixa Cinema 10* in November, 2011 in the Town and Country Commercial Subdivision located just west of the intersection of Highways 65 and 14. The theatre serves as the anchor for an additional 12,000 square feet of retail space housing the Marquee Suites Restaurant and Lounge, and a regional favorite restaurant: Big Whiskey's. This state of the art entertainment venue has digital technology that rivals most movie theaters in the area. For the first time in over forty years, Ozark residents can enjoy major, first run movies without having to drive into the City of Springfield. Also in the Town and Country development is a financial institution and the newly expanded jewelry store, Mitchem Jewelers.

The City continues to aggressively market the Finley River Neighborhood Redevelopment District in the heart of our Central Business District (CBD). In 2015, the City negotiated a refinance of the debt for this property. Consolidating this debt with one lender has made the eventual sale or development of this property more feasible.

The City completed over $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park. After completion of the DREAM initiative, City Leaders and staff sought to expand the initiative to include the entire City. In 2016 the City of Ozark developed its first City-wide strategic plan. The purpose of this document was to define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement. These actions will help preserve, protect and promote the quality of life for our Citizens.

Our continued cooperation with State agencies such as MoDot the Missouri Finance Board (MFB), and the Dept. of Economic Development will build important relationships that will help us secure future funding when it becomes available.

The City of Ozark is home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,500 students. The community college was recently successful in obtaining voter approval for an increase in their general tax levy. With this new revenue they intend to expand their services at the Richwood Valley Campus by bringing their Turf Management, Landscaping and Agricultural Programs to Ozark. This will require the building of new facilities in 2018-2019. This campus hosts Phase One of a pedestrian greenway trail. Phase Two, creating over one mile of trail, is slated for completion in the near future. Eventually, this pedestrian trail will connect to the Finley River Trail the City plans to construct along the banks of the beautiful Finley River.

Major manufacturers: Tracker Marine, boat trailers; Third Street Sportswear, sports apparel; Prestressed Casting Company, industrial concrete products; Concurrent Corporation, computer components; North American Tank, Stainless Steel Tanks; Republic Refrigeration and Health MedEx, medical software developers.

Major retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 288. Lowe's currently employs approximately 140. Lambert's restaurant employs approximately 217.

Major service businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families. Murfins Market, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community.

Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.
The City is fortunate to have several dentists, medical physicians' offices, and eye care centers located here. Mercy Clinic, formally St. Johns Clinic has built a new 13,500 sq. foot clinic to serve the citizens of Ozark and Christian County. Cox Health Systems currently operate medical clinics within the city.

According to census figures, the City of Ozark's employed labor force is approximately 5,400.

Long-term financial planning.

The new Elk Valley Wastewater Treatment Plant and Interceptor became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system should meet the city's sewer capacity needs well into the future.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and should meet the recreational needs of our citizens for many years.

A portion of the Finley River trail meanders alongside the peaceful Finley River behind the Ozark Community Center.

The City of Ozark is in the process of completing needed improvements to our water delivery system. These much needed projects are being funded to two separate bond issues totaling $14,205,000 . We believe these improvement will handle the current and future users and fire flow pressure requirements for citizens of the City of Ozark.. To date, the Fremont and Becky Lane Water Towers have been completed and the 17th Street water tower/well project is 75% complete. The Board of Aldermen has already approved by ordinance the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City of Ozark recently passed in April of 2017 a new 3/8 cent transportation sales tax dedicated to transportation improvements including streets, intersections, bridges, and pedestrian trails. The new tax is estimated to generate an approximate $5.5 million dollars of new revenue over a 5-year period. There is a 5-year sunset on the tax and therefore the city will have to ask voters to renew this sales tax in 2022.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. The City was successful in obtaining three Transportation Alternative Program grants from the Ozark Transportation Organization (OTO), a federally funded program that allows for the construction of new sidewalks, ADA ramps, and driveway replacements between single family neighborhoods, schools, and other important commercial/recreational areas throughout the city. The City will be completing its third sidewalk improvement project on Hartley Street connecting major neighborhoods to the East Elementary in 2017. .

Working in conjunction with OTO, Mo Dept. of Transportation the City of Ozark will be accomplishing major transportation projects in the next 5-years using the new sales tax revenue, Federal Funds, and State Funds.

Cash management policies and practices.
Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk management.
During 2017, the City was insured by Missouri Public Risk (MPR) for Property/Casualty and General Liability coverage and Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and other post-employment benefits.
The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

CITY OF OZARK, MISSOURI
ELECTED OFFICIALS AND ADMINISTRATION
December 31, 2017

ELECTED OFFICIALS

Mayor	Rick Gardner
Councilman – Ward I	John Torgeson
Councilman – Ward I	Nathan Posten
Councilman – Ward II	Bruce Galloway
Councilman – Ward II	Ted Smith
Councilman – Ward III	Jason Shaffer
Councilman – Ward III	Heather Alder

ADMINISTRATION

City Administrator	Steve Childers
City Attorney	Amanda Callaway
Municipal Judge	David Johnson
Municipal Court Clerk	Kamera Anderson
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Tim Clothier
Public Works/EMA Director	Jeremy Parsons
Park Director	Samantha Payne
Planning & Development Director	Cameron Smith

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0028

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Ozark, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Ozark, Missouri, as of and for the year ended December 31, 2017, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

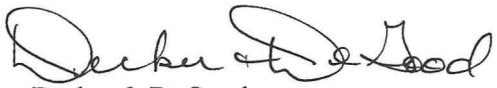
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis on* pages 9 through 16, and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Ozark, Missouri's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provided any assurance on it.



Decker & DeGood
Springfield, Missouri
June 21, 2018

City of Ozark, Missouri

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2017. Please read it in conjunction with the City's financial statements, which begin on page 17.

Financial Highlights and Significant Events

- On a government-wide basis, the assets and deferred outflows of resources of the City exceeded its liabilities and deferred outflows of resources for the most recent fiscal year by $58,936,386. The City has unrestricted net position totaling $ 17,310,120, which can be used to fund the City's functions/programs.
- As of December 31, 2017, governmental activities and business-type activities had net positions of $ 24,291,206 and $ 34,645,180, respectively.
- At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $ 6,695,664, a decrease of $ 711,168 in comparison with the prior year. Approximately 24% or $ 1,615,972 is available for discretionary spending by the City. The remaining fund balance is either restricted by outside parties or not in spendable form.

Overview of the Financial Statements

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner similar to private-sector business. All governmental and business-type activities are consolidated to arrive at a total for the City. There are two government-wide statements, the statement of net position and the statement of activities, which are described below.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows and outflows of resources with the difference 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 government's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes.)

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, judiciary, public safety, transportation, culture and recreation. The business-type activities include the water, sewer, and solid waste collection systems.

The government-wide financial statements can be found on pages 17 and 18 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law, while others are established to help control and manage money for a particular purpose. The City's two kinds of funds are as follows:

- Governmental funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual method of accounting, which measures cash when earned and expenditures when incurred. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

  The City of Ozark adopts an annual budget for its governmental funds and a comparison of actual to budget has been provided to demonstrate compliance with the authorized budget. The Statement of Revenues, Expenditures and Changes in Fund Balance on a Budgetary Basis can be found on pages 62-63 of this report.

  The basic governmental fund financial statements (Balance Sheet and Statement of Revenues, Expenditures and Change in Fund Balance) can be found on pages 19 to 22.

- Proprietary funds – When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise fund is the same as the business-type activities we report in the government-wide statements but provides more detail and additional information, such as cash flows. The basic proprietary fund financial statements (Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows) can be found on pages 23-25 of this report.

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. The notes to the financial statements can be found on pages 26-61 of this report.

Required Supplemental Information

In addition to the basic financial statements the required supplementary information can be found on pages 62-65 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. The City's governmental activities net position exceeded liabilities by $ 24.3 million at December 31, 2017. This was an increase from the prior year due to a developer's contribution of infrastructure.

The City's business-type activities net position exceeded liabilities by $ 34.6 million at December 31, 2017. This increase was due to a gain in the proprietary funds of $ 1.6 million.

As of December 31, 2017, net position changed as follows:

City of Ozark
Net Position

	Governmental Activities		Business-type Activities	
	2017	2016	2017	2016
Current Assets	$ 8,024,906	$ 8,071,708	$ 20,718,317	$ 23,165,457
Capital assets	37,836,540	35,235,011	44,137,582	41,578,203
Total Assets	45,861,446	43,306,719	64,855,899	64,743,660
Deferred outflows	1,068,997	1,421,993	408,836	746,551
Current Liabilities	1,373,710	1,588,561	2,641,731	2,679,074
Long-term Debt	20,922,643	20,872,016	27,844,584	29,759,367
Total Liabilities	22,296,353	22,460,577	30,486,315	32,438,441
Deferred inflows	342,884	253,727	133,240	50,749
Net Position:				
Net investment in capital assets	16,388,853	13,521,562	15,068,037	10,695,017
Restricted	2,182,340	2,151,834	7,987,036	9,782,390
Unrestricted	5,720,013	6,341,012	11,590,107	12,523,614
Total net position	$ 24,291,206	$ 22,014,408	$ 34,645,180	$ 33,001,021

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2017	2016	2017	2016
Revenues:				
Program Revenues:				
Charge for services	$ 2,294,580	$ 2,268,975	$ 7,916,878	$ 7,909,416
Operating grants and contributions	46,812	81,829	-	56,173
Capital grants and contributions	1,755,873	887,685	808,097	1,100,650
General Revenues:				
Taxes	7,563,977	7,460,776	888,284	909,443
Interest	21,916	23,139	61,939	54,735
Other	37,223	(40,813)	-	-
Transfers	83,000	121,898	(83,000)	(121,898)
Total Revenue	11,803,381	10,803,489	9,592,198	9,908,519
Expenses:				
Administration	1,252,244	1,218,057	-	-
Public Safety	2,947,731	2,930,467	-	-
Parks and recreation	2,708,982	2,675,328	-	-
Stormwater	43,121	-	-	-
Streets	1,675,404	1,332,357	-	-
Interest	899,101	912,468	-	-
Water	-	-	3,008,455	2,606,761
Sewer	-	-	4,072,227	4,310,197
Sanitation	-	-	867,357	835,928
Total Expense	9,526,583	9,068,677	7,948,039	7,752,886
Change in Net Position	2,276,798	1,734,812	1,644,159	2,155,633
Net Position, beginning	22,014,408	20,279,596	33,001,021	30,845,388
Net Position, ending	$ 24,291,206	$ 22,014,408	$ 34,645,180	$ 33,001,021

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2017	2016	Change Amount	Change %
Revenues:					
Property taxes	8.26%	$ 858,847	$ 793,228	$ 65,619	8.27%
Franchise fees	5.32%	553,334	543,546	9,788	1.80%
Sales taxes	52.22%	5,432,563	5,414,821	17,742	0.33%
Missouri motor fuel taxes	6.93%	720,627	707,187	13,440	1.90%
Licenses & permits	1.90%	197,903	270,224	(72,321)	-26.76%
Charges for services	16.27%	1,693,137	1,663,272	29,865	1.80%
Fines & forfeitures	1.18%	122,656	195,666	(73,010)	-37.31%
Interest	0.21%	21,916	23,139	(1,223)	-5.29%
Grants	1.94%	201,539	143,314	58,225	40.63%
Miscellaneous	5.78%	601,308	951,245	(349,937)	-36.79%
Total	100.00%	10,403,830	10,705,642	(301,812)	-2.82%
Expenditures:					
General government	9.27%	1,181,518	1,112,235	69,283	6.23%
Police	21.91%	2,793,442	2,676,369	117,073	4.37%
Streets	7.30%	930,395	765,599	164,796	21.53%
Parks	17.88%	2,280,012	2,210,641	69,371	3.14%
Capital outlay	31.46%	4,011,156	2,651,472	1,359,684	51.28%
Debt service	12.17%	1,552,119	1,485,885	66,234	4.46%
	100.00%	12,748,642	10,902,201	1,846,441	16.94%

A notable change in 2017, is an increase in donations combined in the Miscellaneous income (a developer's contribution of infrastructure) offset by a substantial decrease in fines accounted for the net increase of $ 296,703. On the expenditure side, as part of the donation, a like amount of capital improvements increased by the same dollar amount.

Business-type Activities

In reviewing the current to the past year on the waterworks and sewerage fund and solid waste fund, we noted the following:

	2017	2016	Change Amount	Change %
Waterworks and sewerage				
Revenue	$ 6,947,504	$ 6,983,756	$ (36,252)	-0.52%
Expense net of Depreciation and interfund	4,550,726	4,048,222	502,504	12.41%
Operating Income	774,104	1,107,987	(333,883)	-30.13%
Solid waste				
Revenue	969,374	925,660	43,714	4.72%
Expense net of Depreciation and interfund	867,357	835,928	31,429	3.76%
Operating Income	102,017	89,732	12,285	13.69%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on December 4, 2017. A schedule of the City's original and final amended budgets compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2017, the City had $ 120,278,920 invested in capital assets. (See table below). This represents an increase of $ 8,228,539 from the prior year.

Capital Assets

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	$ 7,859,460	$ 7,468,643	$ 948,500	$ 948,500	$ 8,807,960	$ 8,417,143
Improvements	18,949,725	16,282,748	-	-	18,949,725	16,282,748
Buildings	18,091,688	17,547,533	198,337	198,337	18,290,025	17,745,870
Water system	-	-	18,882,815	18,246,914	18,882,815	18,246,914
Waste system	-	-	45,079,963	44,493,718	45,079,963	44,493,718
Machinery & Equipment	3,945,165	3,875,709	-	-	3,945,165	3,875,709
Construction -in-Progress	466,055	300,466	5,580,202	2,687,813	6,046,257	2,988,279
	$ 49,312,093	$ 45,475,099	$ 70,689,817	$ 66,575,282	$ 120,001,910	$ 112,050,381

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 50,430,408 in outstanding notes as compared to the prior year of $ 52,486,144.

	Governmental Activities		Business-type Activities		Total	
	2017	2016	20174	2016	2017	2016
Revenue Bonds	$ -	$ -	$ 14,515,000	$ 15,875,000	$ 14,515,000	$ 15,875,000
Special assessment debt	94,304	101,649	1,047,608	1,158,653	1,141,912	1,260,302
Certificates of Participation	18,989,200	19,233,456	13,579,504	13,926,544	32,568,704	33,160,000
Lease & Note Obligations	2,204,792	2,190,842	-	-	2,204,792	2,190,842
TOTALS	$ 21,288,296	$ 21,525,947	$ 29,142,112	$ 30,960,197	$ 50,430,408	$ 52,486,144

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS

The City of Ozark is the county seat of Christian County and is located in one of the fastest growing areas of the state. The population of Ozark has grown approximately 90% in the last decade. Housing starts and business development have continued to improve for the last 3 years.

NEXT YEAR'S BUDGET AND RATES

The City's 2018 budget reflect revenues of $ 20,116,973 and carryover from previous year of $ 12,205,351.03 providing $ 32,322,324 available funds. The total expenditures are projected to be $ 22,498,966. This budget does provide for $ 825,000 in street overlay improvements and $ 829,180 for additional transportation improvements as a result of funds available from the 3/8 cent transportation sales tax now being collected. The City is continuing with water improvements from the 2013 and 2016 Water Improvement Bond funds and also budgeted $ 950,000 for sewer system extensions and improvements.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 3,014,768	$ 11,351,274	$ 14,366,042
Accounts receivable-			
Utilities, net	-	585,042	585,042
Property taxes	601,999	133,923	735,922
Sales taxes	417,850	49,800	467,650
Franchise taxes	96,854	-	96,854
Missouri motor fuel taxes	59,042	-	59,042
Interest	-	224,807	224,807
Other	9,415	-	9,415
Internal balances	208	(208)	-
Prepaid expenses	165,637	110,196	275,833
Security deposits	11,776	-	11,776
Restricted assets-cash and cash equivalents	3,052,462	8,075,026	11,127,488
Capital assets:			
Land	7,859,460	948,500	8,807,960
Construction in progress	466,055	5,580,202	6,046,257
Other capital assets, net of accumulated depreciation	29,511,025	37,608,880	67,119,905
Net pension assets	594,895	188,457	783,352
Total Assets	45,861,446	64,855,899	110,717,345
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	281,914	72,566	354,480
Deferred amounts related to pensions	787,083	336,270	1,123,353
Total Deferred Outflows of Resources	1,068,997	408,836	1,477,833
LIABILITIES			
Accounts payable	211,928	174,152	386,080
Accrued wages and benefits	131,547	68,312	199,859
Accrued sales tax	-	2,570	2,570
Accrued interest	135,023	462,862	597,885
Noncurrent liabilities:			
Debt and Compensated absences due within one year	895,212	1,933,835	2,829,047
Debt due in more than one year:	20,548,201	27,285,552	47,833,753
Customer deposits and bonds	374,442	559,032	933,474
Total Liabilities	22,296,353	30,486,315	52,782,668
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	342,884	133,240	476,124
NET POSITION			
Net investment in capital assets	16,388,853	15,068,037	31,456,890
Restricted for:			
Debt service	2,182,340	2,932,974	5,115,314
Construction projects	-	5,054,062	5,054,062
Unrestricted	5,720,013	11,590,107	17,310,120
Total Net Position	$ 24,291,206	$ 34,645,180	$ 58,936,386

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2017

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,252,244	$ 424,095	$ 1,500	$ -	$ (826,649)	$ -	$ (826,649)
Public safety:							
Police	2,897,024	207,103	27,591	22,094	(2,640,236)	-	(2,640,236)
Court	50,707	-	-	-	(50,707)	-	(50,707)
Storm water	43,121	-	-	-	(43,121)	-	(43,121)
Streets	1,675,404	-	1,195	1,718,834	44,625	-	44,625
Parks	2,708,982	1,663,382	16,526	14,945	(1,014,129)	-	(1,014,129)
Interest on long-term debt	899,101	-	-	-	(899,101)	-	(899,101)
Total governmental activities	9,526,583	2,294,580	46,812	1,755,873	(5,429,318)	-	(5,429,318)
Business-type activities:							
Water	3,008,455	3,659,305	-	432,686	-	1,083,536	1,083,536
Sewer	4,072,227	3,288,199	-	375,411	-	(408,617)	(408,617)
Sanitation	867,357	969,374	-	-	-	102,017	102,017
Total business-type activities	7,948,039	7,916,878	-	808,097	-	776,936	776,936
Total Government	$ 17,474,622	$ 10,211,458	$ 46,812	$ 2,563,970	(5,429,318)	776,936	(4,652,382)
General Revenues							
Taxes:							
Property taxes for general purposes					695,654	-	695,654
Property taxes for park purposes					161,799	-	161,799
Property taxes for debt purposes					-	147,271	147,271
Franchise taxes					553,334	-	553,334
Sales taxes					5,343,377	741,013	6,084,390
Missouri motor fuel taxes					720,627	-	720,627
Christian County sales tax					89,186	-	89,186
Interest on investments					21,916	61,939	83,855
Miscellaneous					6,835	-	6,835
Transfers					83,000	(83,000)	-
Insurance proceeds					30,388	-	30,388
Total general revenues, transfers and special items					7,706,116	867,223	8,573,339
Change in net position					2,276,798	1,644,159	3,920,957
Net position beginning					22,014,408	33,001,021	55,015,429
Net position ending					$ 24,291,206	$ 34,645,180	$ 58,936,386

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

ASSETS	General Fund	Park/ Stormwater Funds	PFC & LCRA Debt Service Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
Cash and cash equivalents	$ 691,991	$ 1,652,976	$ 630,394	$ 39,407	$ 3,014,768
Accounts receivable-					
Real estate taxes	485,263	116,736	-	-	601,999
Sales tax	268,450	99,600	-	49,800	417,850
Franchise tax	96,854	-	-	-	96,854
Missouri motor fuel taxes	59,042	-	-	-	59,042
Other	9,415	-	-	-	9,415
Due from other funds	359,467	89,923	-	667	450,057
Prepaid expenses	113,294	52,343	-	-	165,637
Security deposits	-	11,776	-	-	11,776
Restricted assets: Cash and cash equivalents	897,767	2,154,695	-	-	3,052,462
Total Assets	$ 2,981,543	$ 4,178,049	$ 630,394	$ 89,874	$ 7,879,860
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
LIABILITIES					
Accounts payable	$ 130,903	$ 81,025	$ -	$ -	$ 211,928
Accrued liabilities-					
Wages, taxes, and benefits payable	96,187	35,360	-	-	131,547
Security deposits	354,536	9,000	-	-	363,536
Court bonds	10,906	-	-	-	10,906
Due to other funds	-	-	449,849	-	449,849
Total Liabilities	592,532	125,385	449,849	-	1,167,766
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	13,199	3,231	-	-	16,430
FUND BALANCES					
Fund Balances -					
Nonspendable	472,799	142,266	-	-	615,065
Restricted	209,894	3,907,167	180,545	89,874	4,387,480
Assigned	77,147	-	-	-	77,147
Unassigned	1,615,972	-	-	-	1,615,972
Total Fund Balances	2,375,812	4,049,433	180,545	89,874	6,695,664
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,981,543	$ 4,178,049	$ 630,394	$ 89,874	$ 7,879,860

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2017

Total Fund Balances-Governmental Funds		$ 6,695,664
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	8,325,515	
Depreciable assets	29,511,025	
		37,836,540
Revenue that is unearned in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.		16,430
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Net pension asset	594,895	
Deferred outflows - pension related	787,083	
Deferred inflows - pension related	(342,884)	
		1,039,094
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	281,914	
Long-term liabilities at year-end consist of:		
Compensated absences	(155,117)	
Debt	(21,288,296)	
Accrued interest	(135,023)	
		(21,296,522)
Net position of governmental activities		$ 24,291,206

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Park/ Stormwater Funds	PFC & LCRA Debt Service Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
REVENUES					
Taxes:					
Property taxes	$ 696,351	$ 162,496	$ -	$ -	$ 858,847
Franchise taxes	553,334	-	-	-	553,334
Sales taxes	3,119,760	1,482,397	-	741,220	5,343,377
Intergovernmental revenue:					
Missouri motor fuel taxes	720,627	-	-	-	720,627
Christian County sales tax	89,186	-	-	-	89,186
Licenses & permits	197,903	-	-	-	197,903
Charges for services					
Park programs	-	1,608,690	-	-	1,608,690
Police services	84,447	-	-	-	84,447
Fines & forfeitures	122,656	-	-	-	122,656
Interest	11,007	6,369	4,540	-	21,916
Grants	185,013	16,526	-	-	201,539
Rents	83,608	54,692	141,624	-	279,924
Donations	314,154	-	-	-	314,154
Miscellaneous	6,629	-	601	-	7,230
Total Revenues	6,184,675	3,331,170	146,765	741,220	10,403,830
EXPENDITURES					
Current:					
General government	1,181,518	-	-	-	1,181,518
Police	2,742,996	-	-	-	2,742,996
Court	50,446	-	-	-	50,446
Storm water	-	37,846	-		37,846
Streets	892,549	-	-	-	892,549
Parks	-	2,280,012	-	-	2,280,012
Capital outlay	3,078,288	409,368	523,500	-	4,011,156
Debt service:					
Principal retirement	21,601	230,000	416,972	-	668,573
Interest and fiscal agent fees	1,593	796,089	85,864	-	883,546
Total Expenditures	7,968,991	3,753,315	1,026,336	-	12,748,642
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(1,784,316)	(422,145)	(879,571)	741,220	(2,344,812)
OTHER FINANCING SOURCES (USES)					
Transfers in	865,392	459,081	397,024	-	1,721,497
Transfers out	(856,105)	-	-	(782,392)	(1,638,497)
Loan proceeds	-	-	430,922	-	430,922
Shared costs Riverside Bridge	(200,000)	-	-	-	(200,000)
Developer's contribution	1,272,047	-	-	-	1,272,047
Sale of assets	2,342	-	-	-	2,342
Insurance claims	30,388	-	-	-	30,388
Impact fees	-	14,945	-	-	14,945
Total Other Sources (Uses)	1,114,064	474,026	827,946	(782,392)	1,633,644
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(670,252)	51,881	(51,625)	(41,172)	(711,168)
FUND BALANCES - BEGINNING (RESTATED)	3,046,064	3,997,552	232,170	131,046	7,406,832
FUND BALANCES - ENDING	$ 2,375,812	$ 4,049,433	$ 180,545	$ 89,874	$ 6,695,664

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Net change in fund balances--total governmental funds	$ (711,168)
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	4,011,156
Depreciation expense	(1,215,337)
Cost basis of assets sold or retired	(6,788)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt payments of principal	668,573
Proceeds of new note payable issue	(430,922)
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.	(1,394)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Compensated absences	(1,845)
Pension expense	(19,922)
Amortization of Deferred Amount on refunding	(14,838)
Accrued interest	(717)
Change in net position of governmental activities	$ 2,276,798

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

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2017

	Waterworks and Sewerage Fund	Nonmajor Fund Solid Waste Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 11,152,204	$ 199,070	$ 11,351,274
Receivables:			
Accounts receivables, net	503,238	81,804	585,042
Property taxes	133,923	-	133,923
Interest SRF	224,807	-	224,807
Sales tax	49,800	-	49,800
Due from other funds	441	33,190	33,631
Prepaid expenses	110,196	-	110,196
Total Current Assets	12,174,609	314,064	12,488,673
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	3,020,964	-	3,020,964
Construction	5,054,062	-	5,054,062
Capital assets:			
Land	948,500	-	948,500
Construction in progress	5,580,202	-	5,580,202
Other capital assets, net of accumulated depreciation	37,608,880	-	37,608,880
Net pension assets	188,457	-	188,457
Total Noncurrent Assets	52,401,065	-	52,401,065
Total Assets	64,575,674	314,064	64,889,738
Deferred Outflow of Resources			
Discount on 2016 debt issue	72,566	-	72,566
Deferred amounts related to pensions	336,270	-	336,270
Total Deferred Outflows	408,836	-	408,836
LIABILITIES			
Current liabilities:			
Accounts payable	101,823	72,329	174,152
Accrued wages	68,312	-	68,312
Accrued sales tax	2,570	-	2,570
Accrued interest	462,862	-	462,862
Due to other funds	33,818	21	33,839
Debt and Compensated absences due within one year:	1,933,835	-	1,933,835
Total Current Liabilities	2,603,220	72,350	2,675,570
Noncurrent liabilities:			
Revenue bonds payable	27,285,552	-	27,285,552
Customer deposits	559,032	-	559,032
Total Noncurrent Liabilities	27,844,584	-	27,844,584
Total Liabilities	30,447,804	72,350	30,520,154
Deferred Inflows of Resources			
Deferred amounts related to pensions	133,240	-	133,240
NET POSITION			
Net investment in capital assets	15,068,037	-	15,068,037
Restricted for-			
Debt reserves	2,932,974	-	2,932,974
Construction projects	5,054,062	-	5,054,062
Unrestricted	11,348,393	241,714	11,590,107
Total Net Position	$ 34,403,466	$ 241,714	$ 34,645,180

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Waterworks and Sewerage Fund			Nonmajor Fund Solid Waste	
OPERATING REVENUES:	Water Dept.	Sewer Dept.	Total	Fund	Total
Charges for services	$ 3,608,960	$ 2,878,615	$ 6,487,575	$ 969,374	$ 7,456,949
Hookups and reconnect fees	39,475	381,362	420,837	-	420,837
Miscellaneous income	10,870	28,222	39,092	-	39,092
Total Operating Revenue	3,659,305	3,288,199	6,947,504	969,374	7,916,878
OPERATING EXPENSES:					
Wages and benefits	1,026,785	1,268,333	2,295,118	-	2,295,118
Insurance	74,863	109,807	184,670	-	184,670
Repairs and maintenance	174,729	394,837	569,566	-	569,566
Utilities	332,123	362,928	695,051	-	695,051
Contracted refuse hauling and other expense	-	-	-	867,357	867,357
All other expense	418,647	387,674	806,321	-	806,321
Depreciation	492,814	1,206,871	1,699,685	-	1,699,685
Total Operating Expenses	2,519,961	3,730,450	6,250,411	867,357	7,117,768
OPERATING INCOME (LOSS)	1,139,344	(442,251)	697,093	102,017	799,110
NON-OPERATING REVENUES (EXPENSES):					
Property taxes	147,271	-	147,271	-	147,271
Sales taxes	-	741,013	741,013	-	741,013
Interest income-checking and savings	61,939	-	61,939	-	61,939
Interest expense and agent fees	(488,494)	(341,777)	(830,271)	-	(830,271)
Total Non-operating Revenues (Expenses)	(279,284)	399,236	119,952	-	119,952
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	860,060	(43,015)	817,045	102,017	919,062
CAPITAL TRANSFERS AND CONTRIBUTIONS					
Capital contributions	432,686	375,411	808,097	-	808,097
Transfers	-	-	-	(83,000)	(83,000)
Total	432,686	375,411	808,097	(83,000)	725,097
CHANGE IN NET POSITION			1,625,142	19,017	1,644,159
TOTAL NET POSITION - BEGINNING			32,778,324	222,697	33,001,021
TOTAL NET POSITION - ENDING			$ 34,403,466	$ 241,714	$ 34,645,180

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

CITY OF OZARK, MISSOURI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 7,006,761	$ 969,374	$ 7,976,135
Payments to suppliers	(2,402,829)	(812,901)	(3,215,730)
Payments to employees	(2,142,142)	-	(2,142,142)
Net Cash Provided by Operating Activities	2,461,790	156,473	2,618,263
CASH FLOWS FROM NONCAPITAL ACTIVIITES:			
Transfers (to)	-	(83,000)	(83,000)
Increase in due from other funds	9,098	21	9,119
Property taxes	147,271	-	147,271
Sales taxes	741,013	-	741,013
Net Cash Provided by (Used for) Noncapital Activities	897,382	(82,979)	814,403
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	808,097	-	808,097
Payments for capital acquisitions	(4,256,680)	-	(4,256,680)
Principal Repayments	(1,818,085)	-	(1,818,085)
Interest paid	(862,024)	-	(862,024)
Net Cash (Used for) Capital and Related Financing Activities	(6,128,692)	-	(6,128,692)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	61,939	-	61,939
Net Cash Provided by Investing Activities	61,939	-	61,939
NET CASH INCREASE (DECREASE) FOR THE YEAR	(2,707,581)	73,494	(2,634,087)
CASH AT BEGINNING OF YEAR	21,934,811	125,576	22,060,387
CASH AT END OF YEAR	$ 19,227,230	$ 199,070	$ 19,426,300
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 11,152,204	$ 199,070	$ 11,351,274
Restricted assets-Cash and cash equivalents	8,075,026	-	8,075,026
	$ 19,227,230	$ 199,070	$ 19,426,300
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 697,093	$ 102,017	$ 799,110
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation	1,699,685	(8,762)	1,690,923
(Increase) Decrease in accounts receivable	21,207	-	21,207
(Increase) Decrease in prepaid expenses	(10,943)	(9,111)	(20,054)
Increase (Decrease) in accounts payable	(136,278)	72,329	(63,949)
Increase (Decrease) in accrued wages and benefits	19,261	-	19,261
Increase (Decrease) in pensions	133,715	-	133,715
Increase (Decrease) in other liabilities	204	-	204
Increase in customer deposits	37,846	-	37,846
Net Cash Provided by Operating Activities	$ 2,461,790	$ 156,473	$ 2,618,263

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services; public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Blended component units

The organizations listed below are, in substance, the same as the Government, despite being legally separate from the Government. Therefore, they are reported as part of the primary government. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters in February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

Debt Service Funds – This fund represents the component units PFC and LCRA which receive transfers from the General Fund $ 390,808 for use in paying the principal and interest on bank loans.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Nonmajor Fund Types:

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonmajor Fund Types: - continued

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at fair value.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had $ $ 33,643 for water and sewer and $ 4,823 for solid waste as allowances for doubtful accounts. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

Prepaid items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. The cost of governmental fund-type prepaids is recorded as an expenditure when consumed rather than when purchased.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation - continued

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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Capitalization of interest

As required by the interest topic of FASB *Accounting Standards Codification* (ASC), the enterprise funds capitalize net interest costs on funds borrowed to finance the construction of capital assets. Interest cost information for the enterprise funds for the year ended December 31, 2017 is as follows:

	Water Department	Sewer Department	Solid Waste Fund
Total interest costs	$ 488,494	$ 341,777	$ -

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five year anniversary of the respective debt issue. As of December 31, 2017, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unavailable Revenues

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Unavailable
Taxes receivable in excess of 60 days, net	$ 16,430

Pensions

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

Fund Balances-Governmental Funds

As of December 31, 2017, fund balances of the governmental funds are classified as follows:

Non-spendable - This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned - This classification includes amounts that are intended by the City to be used for a specific purpose but are neither restricted nor committed. Assignments may be made only by the government body or official.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances-Governmental Funds - continued

Unassigned - This classification represents the residual positive balance within the General Fund, which has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 610,726.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restrictions of Net Position

The following schedule shows the breakdown of restrictions as required by debt issues and capital improvements:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 2,043,947
Depreciation and replacement	889,027
	$ 2,932,974
Construction projects	$ 5,054,062
Governmental Activities	
Debt reserves	$ 2,182,340

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2017 was $ 270,983,895 with the levy set at $ .2922 total broken down $ .2337 for General Fund and $ .0585 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 2,964,89), 3/8 cent Transportation sales tax ($ 154,869) plus a Christian County sales tax ($ 89,186), ¼ cent Capital Improvement sales tax ($ 741,220), ½ cent Park/Storm Water sales tax ($ 1,482,397) and ¼ cent Sewer sales tax for Capital Improvements ($ 741,013).

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2017, expenditures did not exceed appropriations in any of the Governmental Funds.

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 27,135,005. The City did not have any general obligation bonds outstanding as of December 31, 2017

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2017, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does have a written investment policy covering credit risk.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2017, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 2,131,937	$ 2,043,947
Depreciation and replacement	889,027	889,027
Projects	5,054,062	-
	$ 8,075,026	$ 2,932,974

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt reserves	$ 2,154,695	$ 2,154,695
General Fund		
Debt reserves	27,645	$ 27,645
Grants and donations	248,665	
Court	10,731	
Operation reserves	610,726	
	$ 3,052,462	

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2017 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 7,468,643	$ 390,817	$ -	$ 7,859,460
Construction in progress	300,466	165,589	-	466,055
Total capital assets not being depreciated	7,769,109	556,406	-	8,325,515
Capital assets, being depreciated:				
Land improvements	16,282,748	2,666,977	-	18,949,725
Buildings	17,547,533	544,155	-	18,091,688
Machinery and Vehicles	3,875,709	243,619	174,163	3,945,165
Total capital assets being depreciated	37,705,990	3,454,751	174,163	40,986,578
Less: Accumulated depreciation for:				
Land improvements	4,555,030	633,963	-	5,188,993
Buildings	2,856,726	358,539	-	3,215,265
Machinery and Vehicles	3,015,834	222,835	167,374	3,071,295
Total accumulated depreciation	10,427,590	1,215,337	167,374	11,475,553
Total capital assets being depreciated, net	27,278,400	2,239,414	6,789	29,511,025
Governmental activities capital assets, net	$ 35,047,509	$ 2,795,820	$ 6,789	$ 37,836,540

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 66,685
Police	125,380
Court	261
Storm water	5,275
Streets	586,926
Parks	430,810
	$ 1,215,337

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 948,500	$ -	$ -	$ 948,500
Construction in progress	2,764,925	2,892,288	77,011	5,580,202
Total capital assets not being depreciated	$ 3,713,425	$ 2,892,288	$ 77,011	$ 6,528,702
Capital assets, being depreciated:				
Buildings	$ 198,337	$ -	$ -	$ 198,337
Water system	18,246,914	675,565	39,664	18,882,815
Waste water system	44,493,718	696,623	110,378	45,079,963
Total capital assets being depreciated	62,938,969	1,372,188	150,042	64,161,115
Less accumulated depreciation for:				
Buildings	(39,734)	(3,967)	-	(43,701)
Water system	(7,679,612)	(491,688)	(34,249)	(8,137,051)
Waste water system	(17,277,831)	(1,204,030)	(110,378)	(18,371,483)
Total accumulated depreciation	(24,997,177)	(1,699,685)	(144,627)	(26,552,235)
Total capital assets being depreciated, net	$ 37,941,792			$ 37,608,880
Business-type activities capital assets, net	$ 41,655,217			$ 44,137,582

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 492,814
Wastewater	1,206,871
	$ 1,699,685

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2017 as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 15,875,000	$ -	$ 1,360,000	$ 14,515,000	$ 1,380,000
Cert. of Part.	13,926,544	-	347,040	13,579,504	364,952
NID Bonds	1,158,653	-	111,045	1,047,608	111,607
Totals	$ 30,960,197	$ -	$ 1,818,085	$ 29,142,112	$ 1,856,559
Compensated Absences	$ 62,096	$ 103,338	$ 88,158	$ 77,276	$ 77,276

As reported on the financial statement:	
Amount due within one year	
Debt	$ 1,856,559
Compensated absences	77,276
Amount due in more than one year:	
Revenue bonds	13,135,000
NID Bonds	936,001
Certificate of participation	13,214,552
	$ 29,219,388

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

State Revolving Fund Program Bonds: The City has $ 10,353,617 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will

NOTE E – LONG-TERM DEBT (Continued)

serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2017, the reserve fund has approximately $ 10,898,490.

The Proprietary Funds long-term debt as of December 31, 2017 follows:

Revenue Bonds	
$ 3,000,000, 1997D Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 125,000 to $ 180,000 and with interest rates ranging from 4.3% to 6.0% payments are made monthly to trustee with the debt maturing January 1, 2018. State Revolving Fund Program.	$ 180,000
$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.	305,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.	3,955,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.	9,850,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.	225,000
Total Business-type debt revenue bonds	$ 14,515,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2017 follows:

Year Ending December 31,	Principal	Interest	Total
2018	$ 1,380,000	$ 632,633	$ 2,012,633
2019	1,240,000	568,951	1,808,951
2020	1,285,000	513,393	1,798,393
2021	1,325,000	407,507	1,732,507
2022	1,380,000	394,183	1,774,183
2023-2027	6,795,000	997,127	7,792,127
8	1,110,000	24,281	1,134,281
	$ 14,515,000	$ 3,538,075	$ 18,053,075

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 6,879,504
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,700,000
Total Certificates of Participations	$ 13,579,504

NOTE E – LONG-TERM DEBT (Continued)

Year Ending December 31,	Water Department		General Fund	
	Principal	Interest	Principal	Interest
2018	$ 363,190	$ 471,374	$ 13,266	$ 11,260
2019	414,754	459,903	15,048	10,820
2020	433,962	447,622	15,246	10,366
2021	438,764	434,982	16,038	9,897
2022	443,764	421,480	16,236	9,412
2023-2027	2,679,812	1,837,054	95,436	37,710
2028+2032	3,213,770	1,266,194	84,185	17,944
2033-2037	4,701,488	496,213	28,745	2,284
2038	890,000	14,463	-	-
	$ 13,579,504	$ 5,849,285	$ 284,200	$ 109,693

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District, Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 524,250
$ 797,500 2006 Series Stonegate Improvement District, Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026	358,875
$ 270,000 2006 Series Laurel Hills Improvement District, Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027	164,483
	$ 1,047,608

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2017 is as follows:

Year Ending December 31,	Principal	Interest	Total
2018	$ 111,607	$ 48,205	$ 159,812
2019	112,193	42,960	155,153
2020	112,789	37,759	150,548
2021	113,443	32,389	145,832
2022	114,109	27,063	141,172
2023-2027	483,467	55,285	538,752
	$ 1,047,608	$ 243,661	$ 1,291,269

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2017:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 101,649		$ 7,345	$ 94,304	$ 7,676
Certificates of Participation	19,233,456		244,256	18,989,200	253,266
PFC & LCRA Notes payable	2,190,842	430,922	416,972	2,204,792	479,153
	$ 21,525,947	$ 430,922	$ 668,573	$ 21,288,296	$ 740,095
Compensated absences	$ 153,272	$ 165,983	$ 164,138	$ 155,117	$ 155,117

As reported on the financial statement:

Amount due within one year	
Debt	$ 740,095
Compensated absences	155,117
Amount due in more than one year:	
Notes payable	1,725,639
Special Assessment Bonds	86,628
Certificates of Participation	18,735,934
Total	$ 21,443,413

For governmental activities, liability for compensated absences are generally liquidated by the General Fund.

The Governmental long-term special obligation debt as of December 31, 2017 follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 94,304

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2017 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	$ 7,676	$ 4,244	$ 11,920
2019	8,021	3,898	11,919
2020	8,372	3,547	11,919
2021	8,759	3,161	11,920
2022	9,153	2,766	11,919
2023-2027	52,323	7,274	59,597
	$ 94,304	$ 24,890	$ 119,194

The Governmental long-term certification of participation debt as of December 31, 2017 follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 18,705,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	284,200
	$ 18,989,200

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2017 is as follows:

December 31,	Principal	Interest	Totals
2018	$ 253,266	$ 812,498	$ 1,065,764
2019	275,048	807,258	1,082,306
2020	290,246	799,004	1,089,250
2021	311,038	790,285	1,101,323
2022	331,236	780,950	1,112,186
2023-2027	2,035,436	3,692,100	5,727,536
2028-2032	2,849,185	3,136,884	5,986,069
2033-2037	3,748,745	2,468,449	6,217,194
2038-2042	4,960,000	1,550,276	6,510,276
2043-2044	3,935,000	295,850	4,230,850
	$ 18,989,200	$ 15,133,554	$ 34,122,754

Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2017:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 2,190,842	$ 430,922	$ 416,972	$ 2,204,792	$ 479,153

As reported on the financial statement:

Amount due within one year	$ 479,153
Amount due in more than one year:	
Note payables	1,725,639
Total	$ 2,204,792

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2017 follows:

Public Financing Corporation	
$ 886,400 note payable entered into February 25, 2009, for purchase of 2009 land acquisition. Payable with quarterly principal and interest payments of $12,018.68 and annual adjustable interest rate of 4.00%. With final payment October 8, 2021	$ 511,180
$300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	252,847
$ 430,922 Lease obligation entered into on August 1, 2017 for the purchase Office Warehouse at 751 N. 9th Street. Payable quarterly payments of $ 17,255.43 including principal and interest at 3.18% interest rate with the final payment September 1, 2024	417,169
Total	$ 1,181,196

Land Clearance for Redevelopment Authority	
$ 1,535,582 note payable entered into October 8, 2015 for the redemption of other notes for the purchase of property. Terms are $ 24,066.42 per month at 4.00% interest with final payment October 8, 2021.	$ 1,023,596

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the note payables as of December 31, 2017 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2018	$ 479,153	$ 69,564	$ 548,717
2019	498,741	50,114	548,855
2020	501,846	33,573	535,419
2021	460,267	16,418	476,685
2022	109,210	6,717	115,927
2023-2024	155,575	4,457	160,032
	$ 2,204,792	$ 180,843	$ 2,385,635

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

At December 31, 2017, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

The City of Ozark's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

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

	2017 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

Employees covered by benefit terms

At June 30, 2017, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	30
Active employees	106
Total	169

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 10.3% General and 8.2% Police of annual covered payroll.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

The employer's net pension liability was measured as June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2017.

Actuarial assumptions

The total pension liability in the February 28, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment expenses

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2017 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.00%	5.29%
Fixed Income	26.00%	2.93%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2016	$ 11,283,984	$ (11,377,073)	$ (93,089)
Changes for the year:			
Service Cost	368,306	-	368,306
Interest	808,447	-	808,447
Changes in assumptions	(175,642)	-	(175,642)
Difference between expected and actual experience	41,033	-	41,033
Contribution - employer	-	(409,182)	(409,182)
Net investment income	-	(1,353,122)	(1,353,122)
Benefit payments, including refunds	(297,516)	297,516	-
Administrative expense	-	12,898	12,898
Other changes	-	16,999	16,999
Net changes	744,628	(1,434,891)	(690,263)
Balances at 6/30/2017	$ 12,028,612	$ (12,811,964)	$ (783,352)

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate

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

1% Decrease	Current Single Discount Rate Assumption	1% Increase
	GENERAL DIVISION	
6.25%	7.25%	8.25%
$ 773,125	$ (423,976)	$ (1,405,377)
	POLICE DIVISION	
6.25%	7.25%	8.25%
$ 393,378	$ (359,376)	$ (963,897)

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

For the year ended June 30, 2017 the employer recognized pension expense of $ 578,648. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 160,148	$ (327,665)
Differences in assumptions	432,619	(148,459)
Excess(deficit) in investment returns	315,651	-
Contributions subsequent to the measurement date*	214,935	-
Total	$ 1,123,353	$ (476,124)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2018.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

Year ended:		
2018	$	199,609
2019		199,612
2020		84,959
2021		(83,925)
2022		32,339
Thereafter		(300)
Total	$	432,294

Payable to the Pension Plan

At December 31, 2017, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used for operations and property lease payments as set forth in the approved budget:

Operation transfers:	To	From
General Fund	$ 83,000	$ 459,081
Park Fund	459,081	-
Solid Waste	-	83,000
	$ 542,081	$ 542,081
Debt service:		
General Fund	$ -	$ 397,024
Debt Service Fund	397,024	-
	$ 397,024	$ 397,024

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the following funds paid from the Capital Improvement Fund for reimbursements of capital improvements and assets transferred from component units to Waterworks and Sewerage System Fund are as follows:

	To	From
General Fund	$ 782,392	$ -
Capital Improvement Fund	-	782,392
	$ 782,392	$ 782,392

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 80,808 was received during the year ended December 31, 2017 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2018	$ 79,551
2019	82,398
2020	85,375
2021	88,487
2022	91,740

NOTE M – BUILDING AND EQUIPMENT LEASE

The City leases fitness equipment for the Park OC Center. The following is a summary of future lease payments:

	Fitness Equipment
2018	$ 61,804
2019	61,804
2020	61,804

NOTE N – SHARED COST RIVERSIDE BRIDGE

The City contributed $ 200,000 to the construction of Riverside Bridge with the Ozark Special Road District. This bridge will remain the asset of the road district and the City will have no responsibility with maintenance or improvements of the bridge.

NOTE O – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2017 is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
Becky Lane Water Tower*	$ 2,872,839	$2,872,839	$ -
17th Street Water Tower	2,843,060	2,689,375	153,685
HWY NN Sewer Improvement	700,000	17,988	682,012
	$ 6,415,899	$5,580,202	$ 835,697

*Complete but not on line as of December 31, 2017

NOTE P – RESTATEMENT OF BEGINNING BALANCES

During the current year, it was determined that compensated absences were incorrectly recorded in the Governmental Funds as a current liability. To correct this error the beginning fund balances were adjusted as follows:

	General Fund	Park/ Storm Water Fund
Beginning Fund Balance	$ 2,910,289	$ 3,960,153
Adjustment to correct error	135,775	17,499
Beginning Fund Balance As Restated	$ 3,046,064	$ 3,977,652

NOTE Q– FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

NOTE Q – FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

The City adopted the following statements during the year ended December 31, 2017:

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement did not have a material effect on the financial statements as the City has no OPEB plans.

GASB Statement No. 80, *Blending Requirements for Certain Component Units-an amendment of GASB Statement NO. 14,* issued June 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. This Statement establishes additional blending requirement for the financial statement presentation of component units that are organized as not-for-profit corporation in which the primary government is the sole corporate member.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements,* issued March 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017. This Statement is to improve accounting and financial reporting by establishing recognition and measurement requirements for irrevocable split-interest agreements. Another objective of this Statement is to enhance the transparency and decision-usefulness of general purpose external financial reports, and their value for assessing accountability, by more clearly identifying resources that are available to a government.

GASB Statement No. 82, *Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73* issued March 2016, will be effective for the City beginning with its fiscal year ending December 31, 2017 except for the requirement of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. This Statement is to improve consistency in the application of pension accounting and financial reporting requirements by addressing certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68 *Accounting and Financial Reporting for Pension,* and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.*

The City did not have any changes to report for the year ending December 31, 2017 upon adopting GASB 74, 80 to 82.

The Statements which might impact the City are as follows:
GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* The objective of this Statement is to improve accounting and financial reporting by state and local governments for OPEB. This Statement replaces the requirements of Statements No. 45 and No. 57. The Statement is effective for periods beginning after June 15, 2017.

NOTE Q – FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

GASB Statement No. 83, *Certain Asset Retirement Obligations,* issued November 2016, will be effective for the City beginning with its fiscal year ending December 31, 2019. This Statement is to provide financial statement users with information about assets retirement obligations (AROs) that were not addressed in GASB standards establishing uniform accounting and financial reporting requirement for these obligations.

GASB Statement No. 84, *Fiduciary Activities,* issued January 2017, will be effective for the City beginning after December 15, 2018. This Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 85, *Omnibus 2017 Activities,* issued March 2017, will be effective for the City beginning after June 15, 2017. This Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB].

GASB Statement No. 86, *Certain Debt Extinguishment Issues,* issued May 2017, will be effective for the City beginning after June 15, 2017. This Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

GASB Statement No. 87, *Leases,* issued June 2017, will be effective for the City beginning after December 25, 2019. This Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 628,000	$ 603,000	$ 696,351	$ 93,351
Franchise taxes	547,500	565,000	553,334	(11,666)
Sales taxes	2,956,608	3,020,000	3,119,760	99,760
Intergovernmental:				
Missouri motor fuel taxes	700,000	715,000	720,627	5,627
Christian County sales tax	36,800	97,000	89,186	(7,814)
Charge for services:				
Police services	65,000	83,000	84,447	1,447
Licenses & permits	212,750	200,500	197,903	(2,597)
Fines & forfeitures	205,000	118,500	122,656	4,156
Interest	4,535	5,868	11,007	5,139
Grants	39,890	139,382	185,013	45,631
Rents	69,967	71,967	83,608	11,641
Donations	5,000	311,100	314,154	3,054
Miscellaneous	5,000	5,000	6,629	1,629
Total Revenues	5,476,050	5,935,317	6,184,675	249,358
EXPENDITURES				
Current:				
General government	1,346,280	1,246,330	1,181,518	64,812
Police	2,726,731	2,781,931	2,742,996	38,935
Court	52,500	51,800	50,446	1,354
Street	1,046,059	1,529,476	892,549	636,927
Capital outlay	951,700	3,303,723	3,278,288	25,435
Debt service:				
Principal	20,000	22,900	21,601	1,299
Interest and fees	7,000	1,600	1,593	7
Total Expenditures	6,150,270	8,937,760	8,168,991	768,769
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(674,220)	(3,002,443)	(1,984,316)	1,018,127
OTHER FINANCING SOURCES (USES)				
Transfers (to) from other funds	-	-	9,287	9,287
Developers contributions	-	1,272,047	1,272,047	
Insurance claims	-	17,430	30,388	
Sale of assets	500	2,300	2,342	42
	500	1,291,777	1,314,064	9,329
NET CHANGE IN FUND BALANCE	$ (673,720)	$ (1,710,666)	(670,252)	$ 1,040,414
FUND BALANCES - BEGINNING			3,046,064	
FUND BALANCES - ENDING			$ 2,375,812	

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 152,800	$ 152,800	$ 162,496	$ 9,696
Sales taxes	1,478,000	1,500,000	1,482,397	(17,603)
Charge for services:				
Park programs	1,473,350	1,463,105	1,608,690	145,585
Interest	1,500	3,000	6,369	3,369
Grants	-	10,000	16,526	6,526
Rents	44,650	44,650	54,692	10,042
Total Revenues	3,150,300	3,173,555	3,331,170	157,615
Current:				
Administration park department	2,575,388	2,554,888	2,280,012	274,876
Storm water	54,500	399,020	37,846	361,174
Capital outlay	550,000	400,000	409,368	(9,368)
Debt service:				
Principal	230,000	241,000	230,000	11,000
Interest and fees	805,900	808,800	796,089	12,711
Total Expenditures	4,215,788	4,403,708	3,753,315	650,393
EXCESS (DEFIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(1,065,488)	(1,230,153)	(422,145)	808,008
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	443,491	450,000	459,081	9,081
Impact fees	15,000	15,000	14,945	(55)
NET CHANGE IN FUND BALANCE	$ (606,997)	$ (765,153)	51,881	$ 817,034
FUND BALANCES - BEGINNING			3,997,552	
FUND BALANCES - ENDING			$ 4,049,433	

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2017	2016	2015
Total Pension Liability			
Service costs	$ 368,306	$ 359,531	$ 359,695
Interest on Total Pension Liability	808,447	731,857	688,854
Changes in Benefit Terms	-	-	-
Difference between expected and actual experience	41,033	(138,114)	(165,300)
Changes in assumptions	(175,642)	596,565	-
Benefit payments, including refunds	(297,516)	(361,316)	(221,179)
Net change in total pension liability	744,628	1,188,523	662,070
Total Pension Liability-beginning	11,283,984	10,095,461	9,433,391
Total Pension Liability-ending	$ 12,028,612	$ 11,283,984	$ 10,095,461
Plan Fiduciary Net Position			
Contributions - employer	$ (409,182)	$ (401,675)	$ (449,197)
Contributions - employee	-	-	(6,291)
Net investment income	(1,353,122)	15,442	(225,128)
Benefits payments, including refunds	297,516	361,316	221,179
Pension Plan Administrative Expense	12,898	12,118	12,956
Other (Net Transfer)	16,999	110,197	(245,288)
Net change in plan fiduciary net position	(1,434,891)	97,398	(691,769)
Plan Fiduciary Net Position-beginning	(11,377,073)	(11,474,471)	(10,782,702)
Plan Fiduciary Net Position-ending	$ (12,811,964)	$ (11,377,073)	$ (11,474,471)
Net Pension Liability/(Asset)	$ (783,352)	$ (93,089)	$ (1,379,010)
Plan fiduciary net position as a percentage of the total pension liability	106.51%	100.82%	113.66%
Covered-employee payroll	$ 4,199,370	$ 4,163,024	$ 4,070,250
Net Pension liability as a percentage of covered employee payroll	-18.65%	-2.24%	-33.88%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2008	$ 420,208	$ 420,208	$ -	$ 3,451,133	12.18%
2009	456,015	456,015	-	3,870,807	11.78%
2010	519,220	502,289	16,931	3,926,061	12.79%
2011	505,881	505,881	-	3,859,744	13.11%
2012	524,410	524,410	-	3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%
2016	394,221	394,221	-	4,163,024	9.47%
2017	424,770	424,770	-	4,422,290	9.61%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 28, 2017
Notes:	The roll-forward of total pension liability from February 28, 2017 to June 30, 2017 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 13 to 15 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information:	None

City of Ozark Missouri

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Making Ozark Better Every Day

2018 Comprehensive Annual Financial Report

FOR THE FISCAL YEAR ENDED DEC. 31, 2018

CITY OF OZARK, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 2018

REPORT PREPARED AND SUBMITTED

BY THE FINANCE DEPARTMENT

Stephen Childers, City Administrator
And
Mary Edna Wilson, Finance Director

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City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2018

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SECTION I – INTRODUCTORY SECTION

June 26, 2019

To the Honorable Mayor, Board of Aldermen, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the City of Ozark for the fiscal year ended December 31, 2018

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2018 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2018, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

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Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri for the past 2 decades. We are located in the southwestern part of the state, in an area considered to be a top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing Board consisting of the mayor and six members of the Board of Aldermen. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator, and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing Board, and for overseeing the day-to-day operations of the government. The Board of Aldermen is elected on a non-partisan basis. Board members serve two-year staggered terms, with three Board members elected every year. The mayor is elected to serve a two-year term. Two Board members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In the fall of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the Board, where the Board is required to hold public hearings on the proposed budget. The Board must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing Board. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local Eeconomy

Although Ozark grew from a population of 5,000 to 18,000 in approximately 15 years, the economic crash of 2008 slowed Ozark's growth considerably between 2008 and 2010. Fortunately both residential and commercial development started again in 2011, and we expect that trend to continue through 2019 and beyond. Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our

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available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come.

Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. We believe Ozark's core "quality of life" attributes such as an affordable cost of living; affordable cost of development, low crime rate, and close proximity to good paying jobs in the City of Springfield makes Ozark a desirable place to live, retire, and raise a family. Our community is home to the beautiful Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, and an exceptionally strong school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,679 students. The Ozark School District is the City's largest employer.

The City of Ozark is also home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,500 students. The community college was recently successful in obtaining voter approval for an increase in their general tax levy. With this new revenue they intend to expand their services at the Richwood Valley Campus by bringing their Turf Management, Landscaping and Agricultural Programs to Ozark. A new facility for this program is under construction and will be open in 2019. The Richwood Valley Campus is encompassed by a wonderful pedestrian greenway trail, and that trail will be connected to other trail/sidewalk infrastructure in 2019-2020 that will allow a continuous walkway from the campus to the central business district.

Major Manufacturers: Tracker Marine, boat trailers; Third Street Sportswear, sports apparel; Prestressed Casting Company, industrial concrete products; Concurrent Corporation, computer components; North American Tank, stainless steel tanks; Republic Refrigeration, commercial & industrial refrigeration equipment.

Major Retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 288. Lowe's currently employs approximately 140. Lambert's restaurant employs approximately 217. Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.

Major Service Businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families. Murfins Market, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community. The City is also fortunate to have several dentists, medical physicians' offices, and eye care centers located here. The two major medical providers, Mercy & Cox Health, also have medical facilities in Ozark including a emergency walk in clinic as well as clinics that can perform minor medical procedures.

According to census figures, the City of Ozark's employed labor force is approximately 5,400.

Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property.

(1) North Ozark – Located at the NE corner of our northern most interchange is the nationally known destination restaurant "Lamberts," which draws over one-hundred thousand visitors a year. Two new local restaurants have also located at this intersection "The Vineyard" and "B-52's. Both are exceptional and have provided new economic benefits to Ozark. At the NW corner of this intersection is our newest commercial shopping center, Deerbrooke Commercial Place. This development boasts a new McDonald's, Kum & Go convenience store, and a new commercial strip center that will include a Prima's Mexican Cantina and other commercial venues.

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Deerbrooke has other large commercial lots that have not yet been developed but are zoned to accommodate hospitality and other retail uses. At the SW corner of this intersection is the Fremont Towne Centre. This development consists of several professional office buildings ranging in use from medical to construction services. The newest retailer to this area is the Christian County Discount Grocery Store, which includes over 25,000 square feet of new retail space. Anchoring the SE corner of this intersection is the newly renovated U.S Baseball stadium. The stadium owners recently completed over $3M of upgrades to the turf and scoreboard and are currently building a new club house for players. U.S. Baseball Park hosts regularly scheduled minor league and college games, and will be hosting the 2019 Missouri High School Championship competitions.

(2) Central Ozark - The NW corner of the intersection of Highway 65 and Highway 14 serves as the primary entrance into our Central Business District and is also a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of gas stations, convenience stores, restaurants, movie theaters, lodging, antique retailers, automotive sales, financial institutions and various professional offices. The Ozark Corners Shopping Center is home to one of our McDonald's, Chambers Outlet Store, and the new Family Center Farm & Home retail store.

B&B Movie Theatres opened at this location in November, 2011 in the Town and Country Commercial Subdivision. The theatre serves as the anchor for an additional 12,000 square feet of retail space housing the Marquee Suites Restaurant and Lounge, and a regional favorite restaurant: Big Whiskey's. This state of the art entertainment venue has digital technology that rivals most movie theaters in the area. For the first time in over forty years, Ozark residents can enjoy major, first run movies without having to drive into the City of Springfield. Also in the Town and Country development is a financial institution and the newly expanded jewelry store, Mitchem Jewelers.

(3) South Ozark – The intersection of Highway 65 & FF is the access to our largest and most profitable commercial district called Ozark Center. The Ozark Centre shopping area is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, a gas station and will soon have a full service car wash. Several strip centers and retail stores, including Walgreens, lie just to the east of Ozark Center including the offices of the Ozark Chamber of Commerce.

(4) Central Business District – This district can be reached from any interchange in Ozark but is most directly served by the Highway 65/14 Central interchange. Business 65 runs through the heart of the city known as the Ozark Downtown River District. Within this district lies the beautiful Finley River, home to a new tourist destination called Finley Farms. Finley Farms consists of 54-master planned acres and will feature the newly renovated Ozark Mill Restaurant and Brewery, a wedding chapel, cottages, outdoor education buildings, an Ozark Heritage Museum, and the Ozark Farmers Market. Ozark is the county seat of Christian County and within the center of our downtown (the square) sits the historic Christian County Courthouse which still houses many of the offices of our local elected officials. Along the perimeter of the square and across the street from the courthouse are many more historically significant buildings which have been renovated and repurposed as modern retail, office, and shopping locations. Some also include residential loft apartments on the upper floors. One new restaurant called "The Finley," which was the former Ozark Presbyterian Church is now an eatery, meeting space, and speakeasy. Also new to the historic downtown square is the recently opened Christian County Court Facility which will not only serve to make our community safer but will provide much needed additional parking for downtown customers.

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Long-Term "Financial" Planning.

Planning for the future is essential to a growing city. Ozark has taken this seriously over the past decade and is conducting updates to all of its existing master plans. In March 2019 the Planning and Zoning Commission adopted an update to their Comprehensive Land Use Plan which sets forth the guidelines for land use and zoning to maximize the highest and best use for properties. This plan supports the goals and objectives that were established by the Board of Aldermen in their recently adopted 2016 Strategic Plan. These documents define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement actions that will help preserve, protect and promote the quality of life for our Citizens.

The Ozark Land Clearance for Redevelopment Authority (LCRA) and Public Funding Corporation (PFC) acquired approximately 15-acres of development land in the central business district after the economic crash in approximately 2009. The debt on this property is paid by the City of Ozark through a lease agreement with the LCRA and PFC. In 2015, the City consolidated the seven loans on this property with a single bank (Springfield First Community Bank-SFC) and refinanced the debt under one loan. Although this debt has impacted the general revenue fund significantly, city leaders decided to aggressively pay down the debt on this property which is scheduled to be paid off in 2021. In order to make this property more marketable, the City has completed different land use plans over the years to make the property more marketable. In addition, the City has completed $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park.

Ozark's first sewer master plan was completed in 2005. According to this plan, and recognizing the pressure of new development on our older sewer facility, the Board of Aldermen decided to borrow over $20M to construct the new Elk Valley Wastewater Treatment Plant and Interceptor gravity sewer main which became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system provided for future growth and now that the economy is growing again will be able to provide sewer capacity for the new growth. However, as that occurred over a decade ago the city's sewer system has aged and more improvements need to be made. The City's Public Works Department is completing an update to the sewer master plan in which a priority list of projects will be included. This list is estimated to cost the city an additional $12M over the next decades and the Board of Aldermen will have to make many decisions in 2019 of how to proceed.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and is currently meeting the recreational needs of our citizens. However, as the city grows so does the desire and demand for more recreational amenities such as trails, parks, open space, playgrounds, and sports fields. Our Park and Recreation Department completed a Park Master Plan at the end of 2018 which included a citizen survey outlining a list of priorities they wanted to see happen over the next decade. How to pay for these new amenities is the challenge and probably always will be so we are working to identify both public and private funding options.

The City of Ozark is in the process of completing needed improvements to our water delivery system. These much needed projects are being funded by two separate bond issues totaling $14,205,000. We believe these improvement will handle the current and future users and fire flow pressure requirements for citizens of the City of Ozark. To date, the Fremont, Becky Lane, and 17th Street water towers/wells have been completed. The Board of Aldermen has

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already approved by ordinance the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City received voter approval in April 2017 for its first ever 3/8 cent transportation sales tax. This sales tax has a sunset clause of 5-years and is estimated to generate nearly $5.5 million dollars in new revenue that will be dedicated to transportation improvements such as roads, bridges, sidewalks, and trails. The City also secured over $15 million dollars of cost share funds for major projects on two segments of Business 65, and has partnered with Christian County and Ozark Special Road District to build a new bridge over the Finley River just up river and north of the Historic Downtown River District. These new projects will alleviate traffic congestion, improve safety, advance public recreation, and increase economic development.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. In 2018 the City was successful in obtaining three Transportation Alternative Program (TAP) grants from the Ozark Transportation Organization (OTO), a federally funded program that allows for the construction of new sidewalks, ADA ramps, and driveway replacements between single family neighborhoods, schools, and other important commercial/recreational areas throughout the city. In 2019, the City was successful in obtaining four more TAP grants totaling over $1M in federal funding assistance.

Working in conjunction with OTO, Mo Dept. of Transportation (MoDot) the City of Ozark will be accomplishing many major transportation projects in the next 5-years using the new sales tax revenue, State and Federal Funds.

Cash Management Policies and Practices.
Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk Management.
During 2018, the City was insured by Missouri Public Risk (MPR) for Property/Casualty and General Liability coverage and Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and Other Post-Employment Benefits.
The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

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Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the Board of Aldermen for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

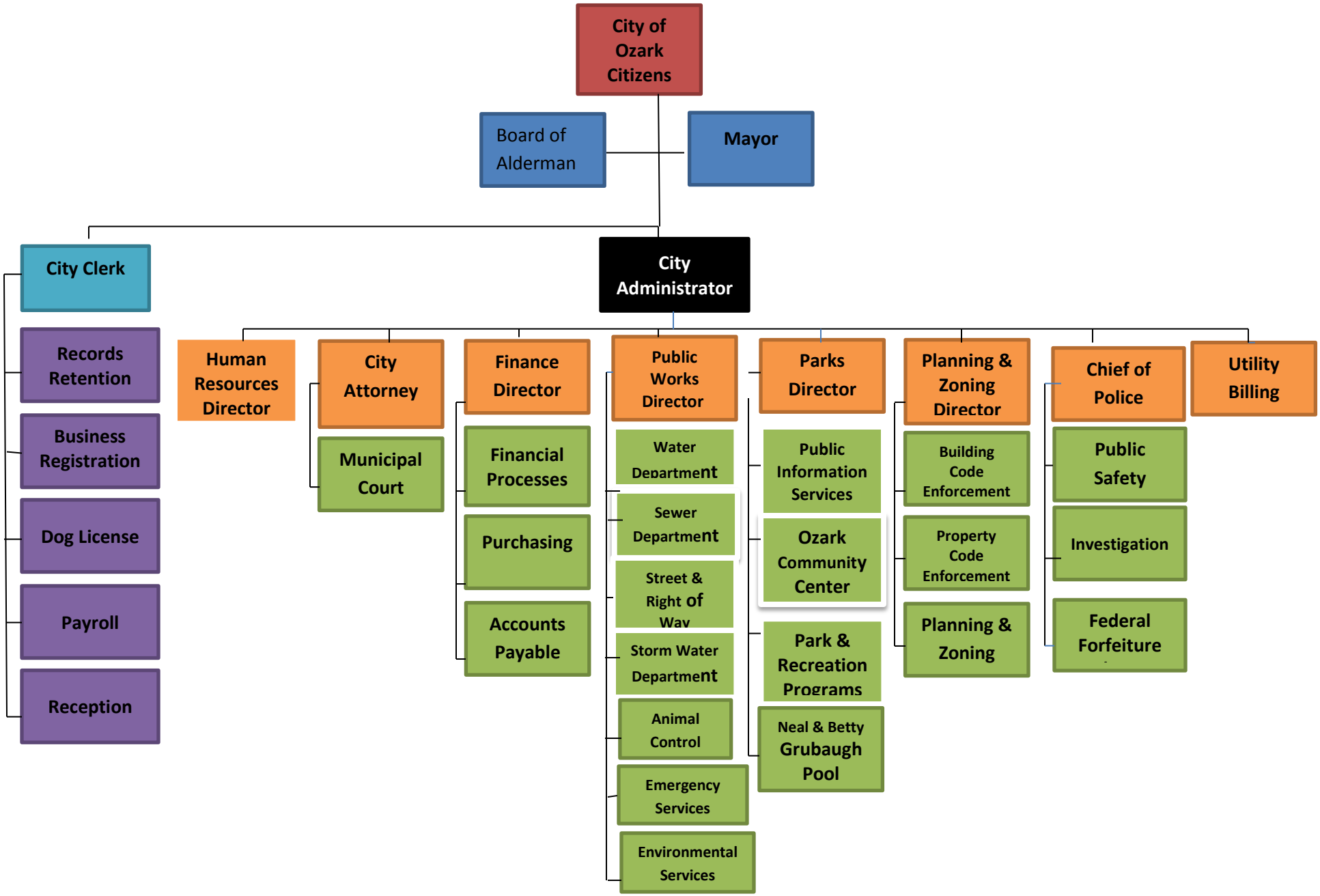
Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

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CITY OF OZARK ORGANIZATIONAL CHART



CITY OF OZARK, MISSOURI

ELECTED OFFICIALS AND ADMINISTRATION

December 31, 2018

ELECTED OFFICIALS

Mayor	Rick Gardner
Alderman – Ward I	John Torgeson
Alderman – Ward I	Nathan Posten
Alderman – Ward II	Bruce Galloway
Alderman – Ward II	Ted Smith
Alderman – Ward III	Jason Shaffer
Alderman – Ward III	Heather Alder

ADMINISTRATION

City Administrator	Steve Childers
City Attorney	Amanda Callaway
Municipal Judge	Jason Johnson
Municipal Court Clerk	Rachel Underwood
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Interim Justin Arnold
Public Works/EMA Director	Jeremy Parsons
Parks & Recreation Director	Samantha Payne
Planning & Development Director	Cameron Smith

SECTION II – FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Ozark, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Ozark, Missouri, as of and for the year ended December 31, 2018, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis on* pages 3 through 12, and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budget to actual individual nonmajor fund and capital improvement fund financial statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The budget to actual individual nonmajor fund and capital improvement fund financial statements 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. We have applied certain limited procedures to the other information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

Decker & DeGood
Springfield, Missouri
June 20, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2018. Please read it in conjunction with the City's financial statements, which begin on page 13.

Financial Highlights

* The assets and deferred outflows of resources of the City of Ozark exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by $ 63,426,941 (net position). Of this amount, $ 17,486,056 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
* As of December 31, 2018, governmental activities and business-type activities had net positions of $ 27,104,130 and $ 36,322,811, respectively.
* At the end of the current fiscal year, the City of Ozark's governmental funds reported combined ending fund balances of $ 8,138,278, an increase of $ 1,442,614 in comparison with the prior year. Approximately 27.61% or $ 2,247,686 is available for discretionary spending by the City of Ozark. The remaining fund balance is either restricted by outside parties or in nonspendable form.
* The unassigned fund balance for the General Fund, $ 2,247,686, is 30.66% of total General Fund expenditures, and is an increase in comparison with the prior year unassigned fund balance.
* The City of Ozark's long-term debt obligations decreased by $ 2,592,019, or 5.14% as compared to fiscal year 2018.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of Ozark's basic financial statements. The City of Ozark's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial* statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City of Ozark's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 of Ozark is improving or deteriorating.

The *statement of activities* presents information showing how the City of Ozark's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Ozark include general government, public safety, transportation, sanitation, culture and recreation. The business-type activities include the Water and Sewer systems.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ozark, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Ozark can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *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, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Ozark maintains five 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 and Street Fund which are considered to be major funds. Data from the other three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Ozark adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary funds. The City of Ozark maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Ozark uses enterprises funds to account for its Water and Sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer operations which are considered to be major funds of the City of Ozark.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-57 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Ozark's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 58-62 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions and major fund budgets. Combining fund statements and schedules can be found on pages 63-64 of this report.

The budget to actual of nonmajor governmental fund and capital project fund is presented immediately following the required supplementary information on pensions. The schedules can be found on page 65 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the City of Ozark, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $ 63,426,941, at the close of the most recent fiscal year.

City of Ozark
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current Assets and other assets	$ 9,074,178	$ 8,024,906	$ 20,114,165	$ 20,718,317	$ 29,188,343	$ 28,743,223
Capital Assets	39,260,060	37,836,540	45,074,571	44,137,582	84,334,631	81,974,122
Total Assets	48,334,238	45,861,446	65,188,736	64,855,899	113,522,974	110,717,345
Deferred Outflows of Resources						
Deferred on refunding	267,076	281,914	68,937	72,566	336,013	354,480
Deferred pension related	502,495	787,083	286,220	336,270	788,715	1,123,353
Total Deferred Outflows	769,571	1,068,997	355,157	408,836	1,124,728	1,477,833
Current Liabilities	1,308,960	1,373,710	2,732,832	2,641,731	4,041,792	4,015,441
Long-term Debt	20,121,030	20,922,643	26,130,878	27,844,584	46,251,908	48,767,227
Total Liabilities	21,429,990	22,296,353	28,863,710	30,486,315	50,293,700	52,782,668
Deferred Inflows						
Deferred pension related	569,689	342,884	357,372	133,240	927,061	476,124
Total Deferred Inflows	569,689	342,884	357,372	133,240	927,061	476,124
Net Position:						
Invested in capital assets-net	19,792,488	16,388,853	19,715,659	15,068,037	39,508,147	31,456,890
Restricted	819,556	2,182,340	5,613,182	7,987,036	6,432,738	10,169,376
Unrestricted	6,492,086	5,720,013	10,993,970	11,590,107	17,486,056	17,310,120
Total net position	$ 27,104,130	$ 24,291,206	$ 36,322,811	$ 34,645,180	$ 63,426,941	$ 58,936,386

By far, the largest portion of the City of Ozark's net position (62.29%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Ozark uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although, the City of Ozark's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Ozark's net position (10.14%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $ 17,486,056 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Ozark is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City of Ozark's overall net position improved $ 4,490,555 or a difference of $ 569,598 from the prior year's improvement.

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2018	2017	2018	2017
Revenues:				
Program Revenues:				
Charge for services	$ 2,349,866	$ 2,294,580	$ 8,195,716	$ 7,916,878
Operating grants and contributions	25,414	46,812	-	-
Capital grants and contributions	1,950,444	1,755,873	1,073,536	808,097
General Revenues:				
Taxes	8,395,893	7,563,977	944,646	888,284
Interest	88,650	21,916	368,386	61,939
Other	37,092	37,223	13,314	-
Total Revenues	12,847,359	11,720,381	10,595,598	9,675,198
Expenses:				
Administration	1,511,583	1,252,244	-	-
Public Safety	3,139,038	2,947,731	-	-
Parks and recreation	2,926,520	2,708,982	-	-
Stormwater	20,028	43,121	-	-
Streets	1,644,791	1,675,404	-	-
Interest	892,475	899,101	-	-
Water	-	-	3,452,953	3,008,455
Sewer	-	-	4,369,956	4,072,227
Sanitation	-	-	995,058	867,357
Total Expenses	10,134,435	9,526,583	8,817,967	7,948,039
Other sources and (uses):				
Transfers	100,000	83,000	(100,000)	(83,000)
Change in Net Position	2,812,924	2,276,798	1,677,631	1,644,159
Net Position, beginning	24,291,206	22,014,408	34,645,180	33,001,021
Net Position, ending	$ 27,104,130	$ 24,291,206	$ 36,322,811	$ 34,645,180

Governmental Activities. During the current fiscal year, net position for governmental activities increased $ 2,812,924 which was an increase of $ 536,126 as compared to the prior fiscal year with an ending balance of $ 27,104,130. The increase was due to an increase in sales tax revenue of $ 741,923 as compared to the prior year less added cost in the street department.

Business-type Activities. For the City of Ozark's business-type activities, the results for the current fiscal year were positive in that the overall net position increased to reach an ending balance of $ 36,322,811 or a $ 1,677,631 increase which was $ 33,472 more than the prior year. This increase was due mainly to an increase in sales of $ 210,544 offset by operating expenses.

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2018	2017	Change Amount	Change %
Revenues:					
Property taxes	7.75%	$ 865,025	$ 858,847	$ 6,178	0.72%
Franchise fees	5.69%	635,272	553,334	81,938	14.81%
Sales taxes	55.31%	6,174,486	5,432,563	741,923	13.66%
Missouri motor fuel taxes	6.43%	717,511	720,627	(3,116)	-0.43%
Licenses & permits	2.30%	256,903	197,903	59,000	29.81%
Charges for services	15.52%	1,732,060	1,693,137	38,923	2.30%
Fines & forfeitures	1.06%	118,860	122,656	(3,796)	-3.09%
Interest	0.79%	88,650	21,916	66,734	304.50%
Grants	2.65%	295,306	201,539	93,767	46.53%
Miscellaneous	2.50%	279,135	601,308	(322,173)	-53.58%
Total	100.00%	11,163,208	10,403,830	759,378	7.30%

	Percent of Total	2018	2017	Change Amount	Change %
Expenditures:					
General government	10.61%	1,220,641	1,181,518	39,123	3.31%
Police	23.91%	2,750,377	2,793,442	(43,065)	-1.54%
Streets	6.11%	703,411	930,395	(226,984)	-24.40%
Parks	21.34%	2,455,382	2,280,012	175,370	7.69%
Capital outlay	24.00%	2,761,174	4,011,156	(1,249,982)	-31.16%
Debt service	14.03%	1,614,012	1,552,119	61,893	3.99%
	100.00%	11,504,997	12,748,642	(1,243,645)	-9.76%

The General Fund revenue increased by $ 547,076 over the prior year due an increase in sales tax of $ 566,576 with current operating expenditures remaining relative the same within $ 55,556 of comparison.

The Park/Storm Water Fund increased by $ 405,795 over the prior year which again is attributable to an increase in sales tax of $ 95,644 and park program fees of $ 78,471 combining that with a decrease in capital improvements of $ 279,196.

Business-type Activities

In reviewing the current to the past year on the Waterworks and Sewerage Fund and Solid Waste Fund, we noted the following:

	2018	2017	Change Amount	Change %
Waterworks and Sewerage				
Revenue	$ 7,158,048	$ 6,947,504	$ 210,544	3.03%
Expense net of Depreciation and interfund	6,080,516	6,211,268	(130,752)	-2.11%
Operating Income	690,365	697,093	(6,728)	-0.97%
Solid Waste				
Revenue	1,008,788	969,374	39,414	4.07%
Expense net of Depreciation and interfund	995,058	867,357	127,701	14.72%
Operating Income	13,730	102,017	(88,287)	-86.54%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the City revises its annual budget to reflect the increase they were receiving in sales tax by $ 93,821 and in grants they had received but had not anticipated at the beginning of the year by $ 264,086 along with franchise taxes of $ 85,437 along with other slight revenue increases. On the expenditure side the City had received the contribution of a subdivision which increase capital outlay $ 1,667,708 which was offset by the contribution show in "Other Sources and (Uses).

The Park/Storm Water Fund budget was increased due to an improvement in park user fees of $ 307,085 and decrease in storm water projects of $ 72,785.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2018, the City had $ 84,360,221 invested in capital assets. (See table below). This represents an increase of $ 2,386,100 from the prior year.

CITY OF OZARK'S CAPITAL ASSETS

(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	$ 7,885,052	$ 7,859,460	$ 948,500	$ 948,500	$ 8,833,552	$ 8,807,960
Improvements	16,141,053	13,760,731	-	-	16,141,053	13,760,731
Buildings	14,484,898	14,876,425	150,669	154,636	14,635,567	15,031,061
Water system	-	-	16,982,265	10,745,766	16,982,265	10,745,766
Waste system	-	-	26,709,868	26,708,477	26,709,868	26,708,477
Machinery & Equipment	749,057	873,870	-	-	749,057	873,870
Construction -in-Progress	-	466,054	283,269	5,580,202	283,269	6,046,256
	$ 39,260,060	$ 37,836,540	$ 45,074,571	$ 44,137,581	$ 84,334,631	$ 81,974,121

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 47,838,389 in outstanding notes as compared to the prior year of $ 50,430,408.

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenue Bonds	$ -	$ -	$ 13,135,000	$ 14,515,000	$ 13,135,000	$ 14,515,000
Special assessment debt	86,628	94,304	-	1,047,608	86,628	1,141,912
Certificates of Participation	18,736,816	18,989,200	13,213,184	13,579,504	31,950,000	32,568,704
Lease & Note Obligations	1,730,760	2,204,792	936,001	-	2,666,761	2,204,792
TOTALS	$ 20,554,204	$ 21,288,296	$ 27,284,185	$ 29,142,112	$ 47,838,389	$ 50,430,408

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS

The City has partnered with Christian County and Ozark Special Road District to construct a new bridge across the Finley River. The City will use available unrestricted funds as well as funds allocated to the City of Ozark from Missouri Dept. of Transportation and Development and the Ozark Transportation Organization.

The first full year of collections, 2018, from the 3/8 cent Transportation Sales Tax totaled $1,171,645.00. This increased sales tax provided funds for several projects for the citizens in 2018 including street overlay totaling $849,092.00 and sidewalk and trail projects totaling $130,602.77. The City was also able to partner with Missouri Department of Transportation and Development for improvement projects to 2 intersections in Ozark, US BU65/Rte. 14/Selmore Road and US BU 65/NN. These are both long term projects with completion dates in 2020 and 2021.

NEXT YEAR'S BUDGET AND RATES

The City of Ozark experienced a 38% increase in the number of building permits issued in 2018 from 2017. As a result of the increased number of permits, our income increased 57% in 2018 over 2017. However, due to a projected decrease in expected residential permits, income was reduced by 23% in the 2019 budget.

The 2019 Budget for the City of Ozark reflects expenses of $22,510,970 and revenues of $20,272,988. Expenditures are comprised of $15,172,646 in operations, $4,093,324 debt repayment and $3,245,000 capital improvement projects. The revenue will cover 100% of the operational cost and the debt cost. Revenues will also cover 57% of the cost of capital improvements while the remaining 43% or $1,389,658.00 will be covered with unassigned fund balance.

Capital projects for 2019 are budgeted at $3,245,000 total. Of that amount $1,250,000 will be utilized for Proprietary Fund Improvements including equipment and system improvements. For governmental funds $330,000 will be used for equipment and vehicles. The remainder of $1,665,000 will be used for road improvements, cost share for Missouri Department of Transportation Projects and Dept. of Natural Resources Trails Grant Projects.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 4,130,372	$ 11,916,761	$ 16,047,133
Accounts receivable-			
Utilities, net	-	566,979	566,979
Real estate taxes, net	608,622	148,927	757,549
Sales taxes	657,839	68,981	726,820
Franchise taxes	113,850	-	113,850
Missouri motor fuel taxes	56,689	-	56,689
Interest	-	198,360	198,360
Other	6,344	-	6,344
Internal balances	246	(207)	39
Prepaid items	166,659	111,297	277,956
Security deposits	11,776	-	11,776
Restricted assets-cash and cash equivalents	2,996,430	7,006,369	10,002,799
Capital assets:			
Land	7,885,052	948,500	8,833,552
Construction in progress	-	283,269	283,269
Other capital assets, net of accumulated depreciation	31,375,008	43,842,802	75,217,810
Net pension assets	325,351	96,698	422,049
Total Assets	48,334,238	65,188,736	113,522,974
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	267,076	68,937	336,013
Deferred amounts related to pensions	502,495	286,220	788,715
Total Deferred Outflows of Resources	769,571	355,157	1,124,728
LIABILITIES			
Accounts payable	113,600	367,690	481,290
Accrued wages and benefits	128,284	64,212	192,496
Accrued sales tax	-	3,464	3,464
Accrued interest	132,740	490,701	623,441
Noncurrent liabilities:			
Due within one year:			
Debt	781,810	1,737,193	2,519,003
Compensated absences	152,526	69,572	222,098
Debt due in more than one year:	19,772,394	25,546,992	45,319,386
Customer deposits and bonds	348,636	583,886	932,522
Total Liabilities	21,429,990	28,863,710	50,293,700
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	569,689	357,372	927,061
NET POSITION			
Net investment in capital assets	19,792,488	19,715,659	39,508,147
Restricted for:			
Debt service	819,556	1,856,336	2,675,892
Construction projects	-	3,756,846	3,756,846
Unrestricted	6,492,086	10,993,970	17,486,056
Total Net Position	$ 27,104,130	$ 36,322,811	$ 63,426,941

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,511,583	$ 340,061	$ -	$ -	$ (1,171,522)	$ -	$ (1,171,522)
Public safety:							
Police	3,080,580	44,899	13,766	52,963	(2,968,952)	-	(2,968,952)
Court	58,458	118,860	-	-	60,402	-	60,402
Storm water	20,028	-	-	-	(20,028)	-	(20,028)
Streets	1,644,791	-	11,648	1,897,481	264,338	-	264,338
Parks	2,926,520	1,728,821	-	-	(1,197,699)	-	(1,197,699)
Interest on long-term debt	892,475	117,225	-	-	(775,250)	-	(775,250)
Total governmental activities	10,134,435	2,349,866	25,414	1,950,444	(5,808,711)	-	(5,808,711)
Business-type activities:							
Water	3,452,953	3,722,018	-	532,798	-	801,863	801,863
Sewer	4,369,956	3,464,910	-	540,738	-	(364,308)	(364,308)
Sanitation	995,058	1,008,788	-	-	-	13,730	13,730
Total business-type activities	8,817,967	8,195,716	-	1,073,536	-	451,285	451,285
Total Government	$ 18,952,402	$ 10,545,582	$ 25,414	$ 3,023,980	(5,808,711)	451,285	(5,357,426)
General Revenues							
Taxes:							
Property taxes for general purposes					695,764	-	695,764
Property taxes for park purposes					172,860	-	172,860
Property taxes for debt purposes					-	155,632	155,632
Franchise taxes					635,272	-	635,272
Sales taxes					6,053,391	789,014	6,842,405
Missouri motor fuel taxes					717,511	-	717,511
Christian County sales tax					121,095	-	121,095
Interest on investments					88,650	368,386	457,036
Miscellaneous					37,092	-	37,092
Transfers					100,000	(100,000)	-
Gain on sale of assets					-	13,314	13,314
Total general revenues, transfers and special items					8,621,635	1,226,346	9,847,981
Change in net position					2,812,924	1,677,631	4,490,555
Net position beginning					24,291,206	34,645,180	58,936,386
Net position ending					$ 27,104,130	$ 36,322,811	$ 63,426,941

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

ASSETS	General Fund	Park/ Stormwater Funds	Total Nonmajor Funds	Total Governmental Funds
Cash and cash equivalents	$ 1,670,541	$ 1,972,790	$ 487,041	$ 4,130,372
Accounts receivable-				
Real estate taxes	488,925	119,697	-	608,622
Sales tax	409,508	179,350	68,981	657,839
Franchise tax	113,850	-	-	113,850
Missouri motor fuel taxes	56,689	-	-	56,689
Other	6,344	-	-	6,344
Due from other funds	347,996	60,043	667	408,706
Prepaid expenses	109,091	57,568	-	166,659
Security deposits	-	11,776	-	11,776
Restricted assets: Cash and cash equivalents	819,556	2,176,874	-	2,996,430
Total Assets	$ 4,022,500	$ 4,578,098	$ 556,689	$ 9,157,287
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	$ 49,289	$ 22,922	$ -	$ 72,211
Accrued liabilities-				
Wages, taxes, and benefits payable	93,223	35,061	-	128,284
Security deposits	323,867	9,000	-	332,867
Court bonds	15,769	-	-	15,769
Due to other funds	-	-	449,849	449,849
Total Liabilities	482,148	66,983	449,849	998,980
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	16,023	4,006	-	20,029
FUND BALANCES				
Fund Balances -				
Nonspendable	457,087	117,611	667	575,365
Restricted	194,144	4,389,498	106,173	4,689,815
Assigned	625,412	-	-	625,412
Unassigned	2,247,686	-	-	2,247,686
Total Fund Balances	3,524,329	4,507,109	106,840	8,138,278
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 4,022,500	$ 4,578,098	$ 556,689	$ 9,157,287

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total Fund Balances-Governmental Funds		$ 8,138,278
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	7,885,052	
Depreciable assets	31,375,008	
		39,260,060
Revenue that is unearned in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.		20,029
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Net pension asset	325,351	
Deferred outflows - pension related	502,495	
Deferred inflows - pension related	(569,689)	
		258,157
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	267,076	
Long-term liabilities at year-end consist of:		
Compensated absences	(152,526)	
Debt	(20,554,204)	
Accrued interest	(132,740)	
		(20,572,394)
Net position of governmental activities		$ 27,104,130

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund	Park/ Stormwater Funds	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ 692,881	$ 172,144	$ -	$ 865,025
Franchise taxes	635,272	-	-	635,272
Sales taxes	3,686,336	1,578,041	789,014	6,053,391
Intergovernmental revenue:				
Missouri motor fuel taxes	717,511	-	-	717,511
Christian County sales tax	121,095	-	-	121,095
Licenses & permits	256,903	-	-	256,903
Charges for services				
Park programs	-	1,687,161	-	1,687,161
Police services	44,899	-	-	44,899
Fines & forfeitures	118,860	-	-	118,860
Interest	46,375	33,068	9,207	88,650
Grants	295,306	-	-	295,306
Rents	83,158	41,660	117,225	242,043
Miscellaneous	33,155	3,937	-	37,092
Total Revenues	6,731,751	3,516,011	915,446	11,163,208
EXPENDITURES				
Current:				
General government	1,220,641	-	-	1,220,641
Police	2,692,161	-	-	2,692,161
Court	58,216	-	-	58,216
Storm water	-	16,482	-	16,482
Streets	686,929	-	-	686,929
Parks	-	2,455,382	-	2,455,382
Capital outlay	2,631,002	130,172	-	2,761,174
Debt service:				
Principal retirement	20,060	240,000	474,032	734,092
Interest and fiscal agent fees	22,358	782,152	75,410	879,920
Total Expenditures	7,331,367	3,624,188	549,442	11,504,997
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(599,616)	(108,177)	366,004	(341,789)
OTHER FINANCING SOURCES (USES)				
Transfers in	857,500	473,409	227,917	1,558,826
Transfers out	(701,326)	-	(757,500)	(1,458,826)
Sale of assets	3,851	-	-	3,851
Developers contribution	1,588,108	69,240	-	1,657,348
Impact fees	-	23,204	-	23,204
Total Other Sources (Uses)	1,748,133	565,853	(529,583)	1,784,403
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,148,517	457,676	(163,579)	1,442,614
FUND BALANCES - BEGINNING	2,375,812	4,049,433	270,419	6,695,664
FUND BALANCES - ENDING	$ 3,524,329	$ 4,507,109	$ 106,840	$ 8,138,278

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Net change in fund balances--total governmental funds	$ 1,442,614
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	2,761,174
Depreciation expense	(1,328,515)
Cost basis of assets sold or retired	(9,020)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt payments of principal	734,092
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.	3,529
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Compensated absences	2,542
Pension expense	(780,937)
Amortization of deferred amount on refunding	(14,838)
Accrued interest	2,283
Change in net position of governmental activities	$ 2,812,924

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

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2018

	Waterworks and Wastewater Fund	Solid Waste Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 11,723,101	$ 193,660	$ 11,916,761
Receivables:			
Accounts receivables, net	486,882	80,097	566,979
Property taxes	148,927	-	148,927
Interest SRF	198,360	-	198,360
Sales tax	68,981	-	68,981
Due from other funds	441	42,129	42,570
Prepaid expenses	111,297	-	111,297
Total Current Assets	12,737,989	315,886	13,053,875
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	3,249,523	-	3,249,523
Construction	3,756,846	-	3,756,846
Capital assets:			
Land	948,500	-	948,500
Construction in progress	283,269	-	283,269
Other capital assets, net of accumulated depreciation	43,842,802	-	43,842,802
Net pension assets	96,698	-	96,698
Total Noncurrent Assets	52,177,638	-	52,177,638
Total Assets	64,915,627	315,886	65,231,513
Deferred Outflow of Resources			
Discount on 2016 debt issue	68,937	-	68,937
Deferred amounts related to pensions	286,220	-	286,220
Total Deferred Outflows	355,157	-	355,157
LIABILITIES			
Current liabilities:			
Accounts payable	207,248	160,442	367,690
Accrued wages	64,212	-	64,212
Accrued sales tax	3,464	-	3,464
Accrued interest	490,701	-	490,701
Due to other funds	42,777	-	42,777
Due within one year:			
Compensated absences	69,572	-	69,572
Debt	1,737,193	-	1,737,193
Total Current Liabilities	2,615,167	160,442	2,775,609
Noncurrent liabilities:			
Revenue bonds payable	25,546,992	-	25,546,992
Customer deposits	583,886	-	583,886
Total Noncurrent Liabilities	26,130,878	-	26,130,878
Total Liabilities	28,746,045	160,442	28,906,487
Deferred Inflows of Resources			
Deferred amounts related to pensions	357,372	-	357,372
NET POSITION			
Net investment in capital assets	19,715,659	-	19,715,659
Restricted for-			
Debt reserves	1,856,336	-	1,856,336
Construction projects	3,756,846	-	3,756,846
Unrestricted	10,838,526	155,444	10,993,970
Total Net Position	$ 36,167,367	$ 155,444	$ 36,322,811

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Waterworks and Wastewater Fund	Solid Waste Fund	Total
OPERATING REVENUES:			
Charges for services	$ 6,526,592	$ 1,008,788	$ 7,535,380
Hookups and reconnect fees	596,657	-	596,657
Miscellaneous income	34,799	-	34,799
Total Operating Revenue	7,158,048	1,008,788	8,166,836
OPERATING EXPENSES:			
Wages and benefits	2,741,900	-	2,741,900
Insurance	192,984	-	192,984
Repairs and maintenance	789,376	-	789,376
Utilities	788,631	-	788,631
Contracted refuse hauling and other expense	-	995,058	995,058
All other expense	762,089	-	762,089
Depreciation	1,742,393	-	1,742,393
Total Operating Expenses	7,017,373	995,058	8,012,431
OPERATING INCOME	140,675	13,730	154,405
NON-OPERATING REVENUES (EXPENSES):			
Property taxes	155,632	-	155,632
Sales taxes	789,014	-	789,014
Sale of assets	13,314	-	13,314
Lease income	28,880	-	28,880
Interest income-checking and savings	368,386	-	368,386
Interest expense and agent fees	(805,536)	-	(805,536)
Total Non-operating Revenues	549,690	-	549,690
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	690,365	13,730	704,095
CAPITAL TRANSFERS AND CONTRIBUTIONS			
Capital contributions	1,073,536	-	1,073,536
Transfers	-	(100,000)	(100,000)
Total	1,073,536	(100,000)	973,536
CHANGE IN NET POSITION	1,763,901	(86,270)	1,677,631
TOTAL NET POSITION - BEGINNING	34,403,466	241,714	34,645,180
TOTAL NET POSITION - ENDING	$ 36,167,367	$ 155,444	$ 36,322,811

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

CITY OF OZARK, MISSOURI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 7,193,520	$ 1,001,535	$ 8,195,055
Payments to suppliers	(2,518,401)	(906,945)	(3,425,346)
Payments to employees	(2,380,059)	-	(2,380,059)
Net Cash Provided by Operating Activities	2,295,060	94,590	2,389,650
CASH FLOWS FROM NONCAPITAL ACTIVIITES:			
Transfers (to)	-	(100,000)	(100,000)
(Increase) in due to other funds	(8,960)	-	(8,960)
Sale of assets	63,500	-	63,500
Lease income	28,880	-	28,880
Property taxes	155,632	-	155,632
Sales taxes	789,014	-	789,014
Net Cash Provided by (Used for) Noncapital Activities	1,028,066	(100,000)	928,066
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	1,073,536	-	1,073,536
Payments for capital acquisitions	(2,729,569)	-	(2,729,569)
Principal Repayments	(1,857,927)	-	(1,857,927)
Interest paid	(675,312)	-	(675,312)
Net Cash (Used for) Capital and Related Financing Activities	(4,189,272)	-	(4,189,272)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	368,386	-	368,386
Net Cash Provided by Investing Activities	368,386	-	368,386
NET CASH (DECREASE) FOR THE YEAR	(497,760)	(5,410)	(503,170)
CASH AT BEGINNING OF YEAR	19,227,230	199,070	19,426,300
CASH AT END OF YEAR	$ 18,729,470	$ 193,660	$ 18,923,130
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 11,723,101	$ 193,660	$ 11,916,761
Restricted assets-Cash and cash equivalents	7,006,369	-	7,006,369
	$ 18,729,470	$ 193,660	$ 18,923,130
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 140,675	$ 13,730	$ 154,405
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation expense	1,742,393	-	1,742,393
(Increase) Decrease in accounts receivable	10,618	(7,253)	3,365
(Increase) Decrease in prepaid expenses	(1,101)	-	(1,101)
Increase (Decrease) in accounts payable	105,425	88,113	193,538
Increase (Decrease) in accrued wages and benefits	(4,100)	-	(4,100)
Increase (Decrease) in pensions	365,941	-	365,941
Increase (Decrease) in other liabilities	(89,645)	-	(89,645)
Increase in customer deposits	24,854	-	24,854
Net Cash Provided by Operating Activities	$ 2,295,060	$ 94,590	$ 2,389,650

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services; public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Blended component units

The organizations listed below are, in substance, the same as the Government, despite being legally separate from the Government. Therefore, they are reported as part of the primary government. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters in February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

Nonmajor Fund Types:

Debt Service Funds – This fund represents the component units PFC and LCRA which receive transfers from the General Fund $ 433,117 for use in paying the principal and interest on bank loans.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonmajor Fund Types: - continued

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at cost.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowances

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had $ $ 32,392 for water and sewer, $ 5,882 for solid waste, and $ 11,342 for property taxes as allowances for doubtful accounts. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

Prepaid items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. The cost of governmental fund-type prepaids is recorded as an expenditure when consumed rather than when purchased.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. 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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Capitalization of interest

As required the enterprise funds capitalize net interest costs on funds borrowed to finance the construction of capital assets. For the current year none was required to be capitalized. Interest cost information for the enterprise funds for the year ended December 31, 2018 is as follows:

	Water Department	Sewer Department	Solid Waste Fund
Total interest costs	$ 625,158	$ 180,378	$ -

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five year anniversary of the respective debt issue. As of December 31, 2018, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Unavailable Revenues

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Unavailable
Taxes receivable in excess of 60 days, net	$ 20,029

Pensions

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

Fund Balances-Governmental Funds

As of December 31, 2018, fund balances of the governmental funds are classified as follows:

Nonspendable - This classification includes amounts that cannot be spent because they are in a nonspendable form, or are required to be maintained intact.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted - This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed - This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned - This classification includes amounts that are intended by the City to be used for a specific purpose but are neither restricted nor committed. Assignments may be made only by the government body or official.

Unassigned - This classification represents the residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories and include all deficit amounts in all other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 625,412.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restrictions of Net Position

The City records restrictions to indicate that a portion of the net position is legally segregated for a specific future use. The following details the description and amounts of all restrictions used by the City as of December 31, 2018:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 955,815
Depreciation and replacement	900,521
	$ 1,856,336
Construction projects	$ 3,756,846
Governmental Activities	
Debt reserves	$ 819,556

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2018 was $ 238,081,012 with the levy set at $ .2922 total broken down $ .2337 for General Fund and $ .0585 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 3,156,059), 3/8 cent Transportation sales tax ($ 530,277) (expires September 30, 2022) plus a Christian County sales tax ($ 121,095), ¼ cent Capital Improvement sales tax ($ 789,014), ½ cent Park/Storm Water sales tax ($ 1,578,041) and ¼ cent Sewer sales tax for Capital Improvements ($ 789,014).

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2018, expenditures did not exceed appropriations in any of the Governmental Funds.

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 23,808,101. The City did not have any general obligation bonds outstanding as of December 31, 2018.

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2018, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does have a written investment policy covering credit risk.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2018, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 2,339,057	$ 955,815
Depreciation and replacement	910,466	900,521
Projects	3,756,846	-
	$ 7,006,369	$ 1,856,336

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt reserves	$ 2,176,874	$ 791,402
General Fund		
Debt reserves	28,154	$ 28,154
Grants and donations	154,348	
Court	11,634	
Operation reserves	625,420	
	$ 2,996,430	

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2018 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 7,859,460	$ 25,592	$ -	$ 7,885,052
Construction in progress	466,054	-	466,054	-
Total capital assets not being depreciated	8,325,514	25,592	466,054	7,885,052
Capital assets, being depreciated:				
Land improvements	18,949,725	3,133,274	-	22,082,999
Buildings	18,091,688	-	-	18,091,688
Machinery and Vehicles	3,945,159	93,954	318,271	3,720,842
Total capital assets being depreciated	40,986,572	3,227,228	318,271	43,895,529
Less: Accumulated depreciation for:				
Land improvements	5,214,584	752,952	-	5,967,536
Buildings	3,215,263	365,937	-	3,581,200
Machinery and Vehicles	3,071,289	209,747	309,251	2,971,785
Total accumulated depreciation	11,501,136	1,328,636	309,251	12,520,521
Total capital assets being depreciated, net	29,485,436	1,898,592	9,020	31,375,008
Governmental activities capital assets, net	$ 37,810,950	$ 1,924,184	$ 475,074	$ 39,260,060

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 74,448
Police	102,705
Court	121
Storm water	6,073
Streets	707,161
Parks	438,128
	$ 1,328,636

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 948,500	$ -	$ -	$ 948,500
Construction in progress	5,580,202	-	5,296,933	283,269
Total capital assets not being depreciated	$ 6,528,702	$ -	$ 5,296,933	$ 1,231,769
Capital assets, being depreciated:				
Buildings	$ 198,337	$ -	$ -	$ 198,337
Water system	18,882,815	6,854,509	551,291	25,186,033
Waste water system	45,079,963	1,171,993	97,952	46,154,004
Total capital assets being depreciated	64,161,115	8,026,502	649,243	71,538,374
Less accumulated depreciation for:				
Buildings	43,701	3,967	-	47,668
Water system	8,137,049	583,153	516,434	8,203,768
Waste water system	18,371,486	1,155,273	82,623	19,444,136
Total accumulated depreciation	26,552,236	1,742,393	599,057	27,695,572
Total capital assets being depreciated, net	$ 37,608,879			$ 43,842,802
Business-type activities capital assets, net	$ 44,137,581			$ 45,074,571

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 584,279
Wastewater	1,158,114
	$ 1,742,393

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2018 as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 14,515,000	$ -	$ 1,380,000	$ 13,135,000	$ 1,240,000
Cert. of Part.	13,579,504	-	366,320	13,213,184	385,000
NID Bonds	1,047,608	-	111,607	936,001	112,193
Totals	$ 29,142,112	$ -	$ 1,857,927	$ 27,284,185	$ 1,737,193
Compensated Absences	$ 77,276	$ 104,679	$ 112,383	$ 69,572	$ 69,572

As reported on the financial statement:	
Amount due within one year	
Debt	$ 1,736,607
Compensated absences	69,572
Amount due in more than one year:	
Revenue bonds	11,895,000
NID Bonds	824,394
Certificate of participation	12,828,184
	$ 27,353,757

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

State Revolving Fund Program Bonds: The City has $ 12,940,000 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will

NOTE E – LONG-TERM DEBT (Continued)

serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2018, the reserve fund has approximately $ 9,419,890.

The Proprietary Funds long-term debt as of December 31, 2018 follows:

Revenue Bonds

$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.	$ 250,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.	3,555,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.	9,135,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.	195,000
	$ 13,135,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2018 follows:

Year Ending December 31,	Principal	Interest	Total
2019	$ 1,240,000	$ 568,951	$ 1,808,951
2020	1,285,000	513,393	1,798,393
2021	1,325,000	407,507	1,732,507
2022	1,380,000	394,183	1,774,183
2023	1,360,000	329,161	1,689,161
2024-2028	6,545,000	692,247	7,237,247
	$ 13,135,000	$ 2,905,442	$ 16,040,442

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 6,513,184
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,700,000
Total Certificates of Participations	$ 13,213,184

NOTE E – LONG-TERM DEBT (Continued)

Year Ending December 31,	Water Department		General Fund	
	Principal	Interest	Principal	Interest
2019	$ 385,000	$ 459,772	$ 15,048	$ 10,820
2020	433,760	447,497	15,246	10,366
2021	438,559	434,863	16,038	9,897
2022	443,558	421,368	17,118	9,412
2023	505,752	406,001	16,236	8,895
2024-2028	2,790,102	1,732,522	100,188	34,029
2029-2033	4,046,453	1,127,028	91,942	13,388
2034-2038	4,170,000	347,753	-	-
	$ 13,213,184	$ 5,376,804	$ 271,816	$ 96,807

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District. Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 466,000
$ 797,500 2006 Series Stonegate Improvement District. Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026.	319,000
$ 270,000 2006 Series Laurel Hills Improvement District. Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027.	151,001
	$ 936,001

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2018 is as follows:

Year Ending December 31,	Principal	Interest	Total
2019	$ 112,193	$ 42,960	$ 155,153
2020	112,789	37,759	150,548
2021	113,443	32,389	145,832
2022	114,109	27,063	141,172
2023	114,805	21,709	136,514
2024-2027	368,662	33,576	402,238
	$ 936,001	$ 195,456	$ 1,131,457

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2018:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 94,304	$ -	$ 7,676	$ 86,628	$ 8,021
Certificates of Participation	18,989,200	-	252,384	18,736,816	275,048
PFC & LCRA Notes payable	2,204,792	-	474,032	1,730,760	498,741
	$ 21,288,296	$ -	$ 734,092	$ 20,554,204	$ 781,810
Compensated absences	$ 155,117	$ 162,026	$ 164,617	$ 152,526	$ 152,526

As reported on the financial statement:

Amount due within one year	
Debt	$ 781,810
Compensated absences	152,526
Amount due in more than one year:	
Notes payable	1,232,019
Special Assessment Bonds	78,607
Certificates of Participation	18,461,768
Total	$ 20,706,730

For governmental activities, liability for compensated absences are generally liquidated by the General Fund.

The Governmental long-term special obligation debt as of December 31, 2018 follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 86,628

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2018 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2019	$ 8,021	$ 3,898	$ 11,919
2020	8,372	3,547	11,919
2021	8,759	3,161	11,920
2022	9,153	2,766	11,919
2023	9,565	2,354	11,919
2024-2027	42,758	4,920	47,678
	$ 86,628	$ 20,646	$ 107,274

The Governmental long-term certification of participation debt as of December 31, 2018 follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 18,465,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	271,816
	$ 18,736,816

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2018 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2019	$ 275,048	$ 807,258	$ 1,082,306
2020	290,048	799,004	1,089,052
2021	310,246	790,285	1,100,531
2022	331,038	780,950	1,111,988
2023	352,118	770,983	1,123,101
2024-2028	2,185,188	3,598,369	5,783,557
2029-2033	3,038,130	3,011,778	6,049,908
2034-2038	3,945,000	2,309,152	6,254,152
2039-2043	5,245,000	1,331,188	6,576,188
2044	2,765,000	122,088	2,887,088
	$ 18,736,816	$ 14,321,055	$ 33,057,871

Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2018:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 2,204,792	$ -	$ 474,032	$ 1,730,760	$ 498,741

As reported on the financial statement:

Amount due within one year	$ 498,741
Amount due in more than one year:	
Note payables	1,232,019
Total	$ 1,730,760

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2018 follows:

Public Financing Corporation	
$ 886,400 note payable entered into February 25, 2009, for purchase of 2009 land acquisition. Payable with quarterly principal and interest payments of $12,018.68 and annual adjustable interest rate of 4.00%. With final payment October 8, 2021	$ 385,286
$ 300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	212,758
$ 430,922 Lease obligation entered into on August 1, 2017 for the purchase Office Warehouse at 751 N. 9th Street. Payable quarterly payments of $ 17,255.43 including principal and interest at 3.18% interest rate with the final payment September 1, 2024	360,979
Total	$ 959,023
Land Clearance for Redevelopment Authority	
$ 1,535,582 note payable entered into October 8, 2015 for the redemption of other notes for the purchase of property. Terms are $ 24,066.42 per month at 4.00% interest with final payment October 8, 2021.	$ 771,737

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the note payables as of December 31, 2018 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2019	$ 498,741	$ 50,114	$ 548,855
2020	501,846	33,573	535,419
2021	465,388	16,418	481,806
2022	109,210	6,717	115,927
2023	104,581	3,586	108,167
2024	50,994	871	51,865
	$ 1,730,760	$ 111,279	$ 1,842,039

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

At December 31, 2018, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

The City of Ozark's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

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

	2018 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

Employees covered by benefit terms

At June 30, 2018, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	37
Inactive employees entitled to but not yet receiving benefits	31
Active employees	106
Total	174

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 12.5% General and 11.9% Police of annual covered payroll.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

The employer's net pension liability was measured as June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2018.

Actuarial assumptions

The total pension liability in the February 28, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment expenses

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2018 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	48.00%	4.81%
Fixed Income	28.50%	1.72%
Real Assets	23.50%	3.42%

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2017	$ 12,028,612	$ (12,811,964)	$ (783,352)
Changes for the year:			
Service Cost	384,253	-	384,253
Interest	871,188	-	871,188
Changes in benefits terms	1,254,378	-	1,254,378
Difference between expected and actual experience	(91,636)	-	(91,636)
Contribution - employer	-	(488,853)	(488,853)
Net investment income	-	(1,633,648)	(1,633,648)
Benefit payments, including refunds	(409,120)	409,120	-
Administrative expense	-	13,320	13,320
Other changes	-	52,301	52,301
Net changes	2,009,063	(1,647,760)	361,303
Balances at 6/30/2018	$ 14,037,675	$ (14,459,724)	$ (422,049)

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate

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

1% Decrease	Current Single Discount Rate Assumption	1% Increase
6.25%	7.25%	8.25%
$ 1,870,596	$ (422,049)	$ (2,284,176)

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

For the year ended June 30, 2018 the employer recognized pension expense of $ 578,648. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 169,240	$ (379,555)
Differences in assumptions	350,646	(121,276)
Excess(deficit) in investment returns	-	(426,230)
Contributions subsequent to the measurement date*	268,829	-
Total	$ 788,715	$ (927,061)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2019.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

Year ended:		
2019	$	43,558
2020		(71,095)
2021		(239,979)
2022		(123,718)
2023		(15,499)
Thereafter		(442)
Total	$	(407,175)

Payable to the Pension Plan

At December 31, 2018, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2018.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used for operations and property lease payments as set forth in the approved budget:

	To	From
Operation transfers:		
General Fund	$ 100,000	$ 473,409
Park Fund	473,409	-
Solid Waste	-	100,000
	$ 573,409	$ 573,409
Debt service:		
General Fund	$ -	$ 227,917
Debt Service Fund	227,917	-
	$ 227,917	$ 227,917

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the following funds paid from the Capital Improvement Fund for reimbursements of capital improvements and assets transferred from component units to Waterworks and Sewerage System Fund are as follows:

	To	From
General Fund	$ 757,500	$ -
Capital Improvement Fund	-	757,500
	$ 757,500	$ 757,500

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 78,758 was received during the year ended December 31, 2018 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2019	$ 82,398
2020	85,375
2021	88,487
2022	91,740
2023	94,993

NOTE M – BUILDING AND EQUIPMENT LEASE

The City leases fitness equipment for the Park OC Center. The following is a summary of future lease payments:

	Fitness Equipment
2019	$ 61,804
2020	61,804

NOTE N – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2018 is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
HWY NN Sewer Improvement	$ 700,000	$ 283,269	$ 416,731
	$ 700,000	$ 283,269	$ 416,731

*Complete but not on line as of December 31, 2018

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

The City adopted the following statements during the year ended December 31, 2018:

GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* The objective of this Statement is to improve accounting and financial reporting by state and local governments for OPEB. This Statement replaces the requirements of Statements No. 45 and No. 57. The Statement is effective for periods beginning after June 15, 2018.

GASB Statement No. 85, *Omnibus 2018 Activities,* issued March 2018, will be effective for the City beginning after June 15, 2018. This Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

GASB Statement No. 86, *Certain Debt Extinguishment Issues,* issued May 2018, will be effective for the City beginning after June 15, 2018. This Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The City did not have any changes to report for the year ending December 31, 2018 upon adopting GASB 75, 85 and 86.

The Statements which might impact the City are as follows:

GASB Statement No. 83, *Certain Asset Retirement Obligations,* issued November 2016, will be effective for the City beginning with its fiscal year ending December 31, 2019. This Statement is to provide financial statement users with information about assets retirement obligations (AROs) that were not addressed in GASB standards establishing uniform accounting and financial reporting requirement for these obligations.

GASB Statement No. 84, *Fiduciary Activities,* issued January 2018, will be effective for the City beginning after December 15, 2018. This Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 87, *Leases,* issued June 2018, will be effective for the City beginning after December 25, 2019. This Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* issued April 2018, will be effective for the City for reporting periods beginning after June 15, 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

GASB Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period,* issued June 2018, will be effective for the City for reporting periods beginning after December 15, 2019. The primary objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 90, *Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61,* issued August 2018, will be effective for the City for reporting periods beginning after December 15, 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organizations should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 641,000	$ 645,063	$ 692,881	$ 47,818
Franchise taxes	532,500	617,937	635,272	17,335
Sales taxes	4,177,500	4,202,500	3,686,336	(516,164)
Intergovernmental:				
Missouri motor fuel taxes	725,000	725,000	717,511	(7,489)
Christian County sales tax	22,000	90,821	121,095	30,274
Charge for services:				
Police services	80,000	80,000	44,899	(35,101)
Licenses & permits	189,000	249,000	256,903	7,903
Fines & forfeitures	116,950	118,242	118,860	618
Interest	4,516	19,636	46,375	26,739
Grants	20,592	284,678	295,306	10,628
Rents	71,600	75,600	83,158	7,558
Miscellaneous	23,000	28,000	33,155	5,155
Total Revenues	6,603,658	7,136,477	6,731,751	(404,726)
EXPENDITURES				
Current:				
General government	1,653,938	1,785,201	1,220,641	564,560
Police	2,885,193	2,770,393	2,692,161	78,232
Court	45,810	50,678	58,216	(7,538)
Street	804,220	758,395	686,929	71,466
Capital outlay	1,759,180	3,426,888	2,631,002	795,886
Debt service:				
Principal	20,000	20,000	20,060	(60)
Interest and fees	6,900	9,400	22,358	(12,958)
Total Expenditures	7,175,241	8,820,955	7,331,367	1,489,588
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(571,583)	(1,684,478)	(599,616)	1,084,862
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	865,000	1,070,200	857,500	(212,700)
Transfers (to) other funds	(454,500)	(458,250)	(701,326)	(243,076)
Developers contributions	-	1,588,108	1,588,108	-
Sale of assets	500	3,851	3,851	-
	411,000	2,203,909	1,748,133	(455,776)
NET CHANGE IN FUND BALANCE	$ (160,583)	$ 519,431	1,148,517	$ 629,086
FUND BALANCES - BEGINNING			2,375,812	
FUND BALANCES - ENDING			$ 3,524,329	

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 157,800	$ 151,800	$ 172,144	$ 20,344
Sales taxes	1,515,000	1,530,151	1,578,041	47,890
Charge for services:				
Park programs	1,236,100	1,543,185	1,687,161	143,976
Interest	1,500	7,250	33,068	25,818
Rents	44,500	44,500	41,660	(2,840)
Miscellaneous	12,000	12,500	3,937	(8,563)
Total Revenues	2,966,900	3,289,386	3,516,011	226,625
Current:				
Administration park department	2,669,654	2,703,629	2,455,382	248,247
Storm water	182,000	81,000	16,482	64,518
Capital outlay	115,000	109,240	130,172	(20,932)
Debt service:				
Principal	240,000	240,000	240,000	-
Interest and fees	801,237	801,237	782,152	19,085
Total Expenditures	4,007,891	3,935,106	3,624,188	310,918
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(1,040,991)	(645,720)	(108,177)	537,543
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	454,500	459,150	473,409	14,259
Developers contribution	-	69,240	69,240	-
Impact fees	230,000	-	23,204	23,204
NET CHANGE IN FUND BALANCE	$ (356,491)	$ (117,330)	457,676	$ 575,006
FUND BALANCES - BEGINNING			4,049,433	
FUND BALANCES - ENDING			$ 4,507,109	

CITY OF OZARK, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON INFORMATION
DECEMBER 31, 2018

Explanation of Budgetary Process

The City Council follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

a. City department directors prepare departmental operating budgets and the Director of Finance makes revenue projections on or before September 1st.
b. Departmental meetings are conducted during the month of October with the City Manager and the Director of Finance to allow the departments to support their budgets.
c. Preliminary budget summaries of revenues and expenditures/expenses are prepared for review by the City Manager.
d. Final budget decisions are made by the City Manager by mid-November.
e. A proposed budget is submitted to the City Council by the end of November.
f. Prior to January 1st, the budget is legally enacted. Projected expenditures cannot exceed estimated revenues plus fund balances at the beginning of the year.
g. Budgetary control is exercised by the City Council at the department and fund levels. This is the legal level of control. All unexpended appropriations lapse at year-end.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

The budgeted amounts included in the basic financial statements are as originally adopted or amended by the City Council, pursuant to State Statutes. The City Council adopts annual budgets for the General Fund, Park/Storm Water Fund, Capital Improvement Fund and Debt Service Fund.

For the year ended December 31, 2018, actual expenditures were within budget.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2018	2017	2016	2015
Total Pension Liability				
Service costs	$ 384,253	$ 368,306	$ 359,531	$ 359,695
Interest on Total Pension Liability	871,188	808,447	731,857	688,854
Changes in benefits terms	1,254,378	-	-	-
Difference between expected and actual experience	(91,636)	41,033	(138,114)	(165,300)
Changes in assumptions	-	(175,642)	596,565	-
Benefit payments, including refunds	(409,120)	(297,516)	(361,316)	(221,179)
Net change in total pension liability	2,009,063	744,628	1,188,523	662,070
Total Pension Liability-beginning	12,028,612	11,283,984	10,095,461	9,433,391
Total Pension Liability-ending	$ 14,037,675	$ 12,028,612	$ 11,283,984	$ 10,095,461
Plan Fiduciary Net Position				
Contributions - employer	$ (488,853)	$ (409,182)	$ (401,675)	$ (449,197)
Contributions - employee	-	-	-	(6,291)
Net investment income	(1,633,648)	(1,353,122)	15,442	(225,128)
Benefits payments, including refunds	409,120	297,516	361,316	221,179
Pension Plan Administrative Expense	13,320	12,898	12,118	12,956
Other (Net Transfer)	52,301	16,999	110,197	(245,288)
Net change in plan fiduciary net position	(1,647,760)	(1,434,891)	97,398	(691,769)
Plan Fiduciary Net Position-beginning	(12,811,964)	(11,377,073)	(11,474,471)	(10,782,702)
Plan Fiduciary Net Position-ending	$(14,459,724)	$ (12,811,964)	$ (11,377,073)	$ (11,474,471)
Net Pension Liability/(Asset)	$ (422,049)	$ (783,352)	$ (93,089)	$ (1,379,010)
Plan fiduciary net position as a percentage of the total pension liability	103.01%	106.51%	100.82%	113.66%
Covered payroll	$ 4,253,903	$ 4,199,370	$ 4,163,024	$ 4,070,250
Net Pension liability as a percentage of covered payroll	-9.92%	-18.65%	-2.24%	-33.88%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2009	$ 456,015	$ 456,015	$ -	$ 3,870,807	11.78%
2010	519,220	502,289	16,931	3,926,061	12.79%
2011	505,881	505,881	-	3,859,744	13.11%
2012	524,410	524,410	-	3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%
2017	394,221	394,221	-	4,163,024	9.47%
2018	542,495	542,495	-	4,404,436	12.32%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 28, 2018
Notes:	The roll-forward of total pension liability from February 28, 2018 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 12 to 19 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary Increases	3.25% to 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information:	None

OTHER SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	Debt Service Fund	Capital Improvement Fund	Total
ASSETS			
Cash and cash equivalents	$ 435,301	$ 51,740	$ 487,041
Accounts receivable-sales tax	-	68,981	68,981
Due from other funds	-	667	667
TOTAL ASSETS	$ 435,301	$ 121,388	$ 556,689
LIABILITIES			
Due to other funds	$ 449,849	$ -	$ 449,849
Total Liabilities	449,849	-	449,849
FUND BALANCES			
Nonspendable	-	667	667
Restricted-			
Capital Improvements	-	120,721	120,721
Unassigned	(14,548)	-	(14,548)
Total Fund Balances	(14,548)	121,388	106,840
TOTAL LIABILITIES AND FUND BALANCES	$ 435,301	$ 121,388	$ 556,689

CITY OF OZARK, MISSOURI

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Debt Service Fund	Capital Improvement Fund	Total
REVENUES;			
Sales tax	$ -	$ 789,014	$ 789,014
Interest	9,207	-	9,207
Rents	117,225	-	117,225
Total Revenues	126,432	789,014	915,446
EXPENDITURES:			
Debt service:			
Principal	474,032	-	474,032
Interest and fees	75,410	-	75,410
Total Expenditures	549,442	-	549,442
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	(423,010)	789,014	366,004
OTHER FINANCING SOURCES (USES)			
Transfers in	227,917	-	227,917
Transfers (out)	-	(757,500)	(757,500)
NET CHANGE IN FUND BALANCE	(195,093)	31,514	(163,579)
FUND BALANCES - BEGINNING	180,545	89,874	270,419
FUND BALANCES - ENDING (DEFICIT)	$ (14,548)	$ 121,388	$ 106,840

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Capital Improvement Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Sales taxes	$ 757,500	$ 757,500	$ 789,014	$ 31,514
Total Revenues	757,500	757,500	789,014	31,514
OTHER FINANCING SOURCES (USES)				
Transfers (to) other funds	(757,500)	(757,500)	(757,500)	-
NET CHANGE IN FUND BALANCE	$ -	$ -	31,514	$ 31,514
FUND BALANCES - BEGINNING			89,874	
FUND BALANCES - ENDING			$ 121,388	

	Debt Service Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Interest	$ 9,200	$ 9,200	$ 9,207	$ 7
Rents	117,225	117,225	117,225	-
Total Revenues	126,425	126,425	126,432	7
EXPENDITURES				
Debt service:				
Principal	474,032	474,032	474,032	-
Interest	75,410	75,410	75,410	-
Total Expenditures	549,442	549,442	549,442	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(423,017)	(423,017)	(423,010)	7
OTHER SOURCES (USES)				
Transfers in	227,917	227,917	227,917	-
Total Other Sources	227,917	227,917	227,917	-
NET CHANGE IN FUND BALANCE	$ (195,100)	$ (195,100)	(195,093)	$ 7
FUND BALANCES - BEGINNING			180,545	
FUND BALANCES - ENDING (DEFICIT)			$ (14,548)	

SECTION III - STATISTICAL SECTION

(Unaudited)

CITY OF OZARK, MISSOURI
STATISTICAL SECTION OVERVIEW

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	**Pages**
Financial Trends These Schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	67-72
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources.	73-79
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	80-84
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	85-87
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	88-90

Sources: Unless otherwise noted, the information in these schedules is derived from the audited annual financial reports for the relevant year.

CITY OF OZARK, MISSOURI
Net Position by Component
Last 10 Fiscal Years

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
Governmental activities										
Net investment in capital assets	$ 19,792,488.00	$ 16,388,853	$ 13,521,562	$ 11,821,889	$ 10,957,196	$ 10,591,749	$ 7,923,661	$ 7,755,881	$ 8,962,641	$ 8,259,750
Restricted	819,556.00	2,182,340	2,151,834	1,545,000	2,147,170	1,943,269	2,063,000	2,518,620	2,338,884	2,760,458
Unrestricted	6,492,086.00	5,720,013	6,341,012	6,912,707	4,048,708	3,155,439	3,856,784	3,181,374	2,019,480	1,702,924
Total govermental activities net position	$ 27,104,130.00	$ 24,291,206	$ 22,014,408	$ 20,279,596	$ 17,153,074	$ 15,690,457	$ 13,843,445	$ 13,455,875	$ 13,321,005	$ 12,723,132
Business-type activities										
Net investment in capital assets	$ 19,715,659.00	$ 15,068,037	$ 10,695,017	$ 14,521,276	$ 12,847,034	$ 10,420,509	$ 16,766,895	$ 15,457,380	$ 14,232,920	$ 12,480,084
Restricted	5,613,182.00	7,987,036	9,782,390	6,682,768	9,164,804	10,400,424	4,797,075	5,483,079	5,724,473	6,433,498
Unrestricted	10,993,970.00	11,590,107	12,523,614	9,641,344	6,641,671	6,792,540	4,890,347	4,180,589	3,342,822	2,794,905
Total business-type activities net position	$ 36,322,811.00	$ 34,645,180	$ 33,001,021	$ 30,845,388	$ 28,653,509	$ 27,613,473	$ 26,454,317	$ 25,121,048	$ 23,300,215	$ 21,708,487
Primary government										
Net investment in capital assets	$ 39,508,147.00	$ 31,456,890	$ 24,216,579	$ 26,343,165	$ 23,804,230	$ 21,012,258	$ 24,690,556	$ 23,213,261	$ 23,195,561	$ 20,739,834
Restricted	6,432,738.00	10,169,376	11,934,224	8,227,768	11,311,974	12,343,693	6,860,075	8,001,699	8,063,357	9,193,956
Unrestricted	17,486,056.00	17,310,120	18,864,626	16,554,051	10,690,379	9,947,979	8,747,131	7,361,963	5,362,302	4,497,829
Total primary government net position	$ 63,426,941.00	$ 58,936,386	$ 55,015,429	$ 51,124,984	$ 45,806,583	$ 43,303,930	$ 40,297,762	$ 38,576,923	$ 36,621,220	$ 34,431,619

CITY OF Ozark, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 1 of 2

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
Expenses										
Government Activities										
Administration	$ 1,511,583	$ 1,252,244	$ 1,218,057	$ 1,150,947	$ 1,145,806	$ 1,062,310	$ 1,100,849	$ 1,401,799	$ 1,259,316	$ 1,957,373
Public Safety	$ 3,139,038	2,947,731	$ 2,930,467	$ 2,628,419	$ 2,690,892	$ 2,848,087	$ 2,517,193	$ 2,505,658	$ 2,562,377	$ 2,572,754
Parks & Recreation	$ 2,926,520	2,708,982	2,675,328	2,568,444	2,707,119	2,531,024	2,793,859	2,498,403	2,552,525	2,245,406
Stormwater	$ 20,028	43,121	-							
Streets	$ 1,644,791	1,675,404	1,332,357	1,315,161	1,190,263	641,003	905,895	987,582	1,002,473	940,764
Interest	$ 892,475	899,101	912,468	1,063,885	995,707	994,263	907,636	890,339	908,406	900,840
Total Government Activities	$ 10,134,435	9,526,583	9,068,677	8,726,856	8,729,787	8,076,687	8,225,432	8,283,781	8,285,097	8,617,137
Business -type Activities										
Water	$ 3,452,953	3,008,455	2,606,761	2,474,304	2,486,968	2,247,757	2,159,614	1,969,881	1,916,786	1,871,359
Sewer	$ 4,369,956	4,072,227	4,310,197	3,838,042	4,531,729	4,312,506	4,485,363	3,988,930	4,094,586	4,112,746
Sanitation	$ 995,058	867,357	835,928	797,122	783,707	738,503	717,109	639,265	673,435	631,442
Total Business-type Activities	$ 8,817,967	7,948,039	7,752,886	7,109,468	7,802,404	7,298,766	7,362,086	6,598,076	6,684,807	6,615,547
Program Revenues										
Government Activities										
Charges for services	$ 2,349,866	2,294,580	2,268,975	2,249,655	2,239,833	2,140,970	2,058,264	1,732,918	1,823,037	1,463,419
Operating grants and contributions	$ 25,414	46,812	81,829	123,174	97,032	125,259	45,630	393,020	322,711	1,066,131
Capital grants and contributions	$ 1,950,444	1,755,873	887,685	676,169	560,616	152,082	567,570	61,865	668,800	1,023,513
Total Government Activities	$ 4,325,724	4,097,265	3,238,489	3,048,998	2,897,481	2,418,311	2,671,464	2,187,803	2,814,548	3,553,063
Business-type Activities										
Charges for services	$ 8,195,716	7,916,878	7,909,416	7,594,158	7,399,442	6,675,797	6,652,252	6,115,118	6,243,958	5,985,561
Operating grants and contributions		-	56,173	-				54,000		-
Capital grants and contributions	$ 1,073,536	808,097	1,100,650	179,615	106,970	496,600		808,315	579,487	525,381
Total Business-type Activities	$ 9,269,252	$ 8,724,975	$ 9,066,239	$ 7,773,773	$ 7,506,412	$ 7,172,397	$ 6,652,252	$ 6,977,433	$ 6,823,445	$ 6,510,942

CITY OF OZARK, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
Net (Expense)/Revenue										
Government Activities	$ (5,808,711)	$ (5,429,318)	$ (5,830,188)	$ (5,677,858)	$ (5,832,306)	$ (5,658,376)	$ (5,553,968)	$ (6,095,978)	$ (5,470,549)	$ (5,064,074)
Business-type Activities	451,285	776,936	1,313,353	664,305	(295,992)	(126,369)	(709,834)	379,357	138,638	(104,605)
Total Net Expense	(5,357,426)	(4,652,382)	(4,516,835)	(5,013,553)	(6,128,298)	(5,784,745)	(6,263,802)	(5,716,621)	(5,331,911)	(5,168,679)
General Revenues And Other Changes In Net Positon										
Government Activities										
Taxes	8,395,893	7,563,977	7,460,776	7,272,166	7,129,502	6,410,750	6,247,166	6,084,899	5,653,830	5,647,174
Interest	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343	44,309	120,348
Other	37,092	37,223	(40,813)	101,145	62,877	28,937	12,636	40,106	325,283	125,868
Transfers In/(out)	100,000	83,000	121,898	78,000	65,000	282,641	(362,618)	50,500	45,000	49,700
Total Government Activities	8,621,635	7,706,116	7,565,000	7,468,234	7,270,930	6,739,308	5,961,574	6,230,848	6,068,422	5,943,090
Business-type Activities										
Taxes	944,646	888,284	909,443	892,753	868,521	794,978	922,403	796,574	706,002	746,147
Interest	368,386	61,939	54,735	47,475	383,414	593,179	622,872	660,942	789,507	852,482
Other	13,314		-		149,093	(135,780)	2,378	34,460	2,581	(14,591)
Transfers In/(out)	(100,000)	(83,000)	(121,898)	(78,000)	(65,000)	(282,641)	529,037	(50,500)	(45,000)	(49,700)
Total Business-type Activities	1,226,346	867,223	842,280	862,228	1,336,028	969,736	2,076,690	1,441,476	1,453,090	1,534,338
Total Primary Government	9,847,981	8,573,339	8,407,280	8,330,462	8,606,958	7,709,044	8,038,264	7,672,324	7,521,512	7,477,428
Changes in Net Position										
Government Activities	2,812,924	2,276,798	1,734,812	1,790,376	1,438,624	1,080,932	407,606	134,870	597,873	879,016
Business-type Activities	1,677,631	1,644,159	2,155,633	1,526,533	1,040,036	843,367	1,366,856	1,820,833	1,591,728	1,429,733
Total Change in Net Position	**$ 4,490,555**	**$ 3,920,957**	**$ 3,890,445**	**$ 3,316,909**	**$ 2,478,660**	**$ 1,924,299**	**$ 1,774,462**	**$ 1,955,703**	**$ 2,189,601**	**$ 2,308,749**

CITY OF OZARK, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
General Fund										
Nonspendable	$ 457,087	$ 472,799	$ 449,606	$ 478,973	$ 57,978	$ 37,796	$ 13,034	$ 689,602		
Restricted	194,144	209,894	204,884	198,350	293,161	328,567	472,422	59,062	$ 51,663	$ 127,811
Assigned	625,412	77,147	101,927	91,606	119,432	492,004	201,135	1,350		
Unassigned	2,247,686	1,615,972	2,153,872	2,005,477	1,816,601	1,274,005	1,326,853	754,388	1,068,406	808,832
Total General Fund	3,524,329	$ 2,375,812	$ 2,910,289	$ 2,774,406	$ 2,287,172	$ 2,132,372	$ 2,013,444	$ 1,504,402	$ 1,120,069	$ 936,643
Park/Stormwater Funds										
Nonspendable	117,611	$ 142,266	$ 133,388	$ 105,054	$ 12,064	$ 10,045	$ 16,615	$ 115,647		
Restricted	4,389,498	3,907,167	3,826,765	3,665,524	3,405,473	2,472,033	2,928,394	2,397,061	2,269,411	2,391,513
Assigned						855,855		1,234,906		
Unassigned							789,029		629,006	590,565
Total Park/Stormwater Fund	4,507,109	$ 4,049,433	$ 3,960,153	$ 3,770,578	$ 3,417,537	$ 3,337,933	$ 3,734,038	$ 3,747,614	$ 2,898,417	$ 2,982,078
All Other Governmental Funds										
Nonspendable	667	-	667					165,043	8,055	
Restricted	106,173	270,419	130,379	228,000	247,538	137,288	142,435	61,147	9,755	241,134
Assigned			232,170	188,730				221,788		
Unassigned					(17,684)	(16,189)			322,068	303,527
Total All Other Governmental Funds	106,840	$ 270,419	$ 363,216	$ 416,730	$ 229,854	$ 121,099	$ 142,435	$ 447,978	$ 339,878	$ 544,661
Total Governmental Fund Balances	$ 8,138,278	$ 6,695,664	$ 7,233,658	$ 6,961,714	$ 5,934,563	$ 5,591,404	$ 5,889,917	$ 5,699,994	$ 4,358,364	$ 4,463,382

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Page 1 of 2

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
REVENUES										
Taxes	$ 7,757,022	$ 7,012,037	$ 6,915,236	$ 6,743,832	$ 6,495,888	$ 5,873,628	$ 5,749,856	$ 5,530,710	$ 5,118,118	$ 5,155,939
Franchise Fees	635,272	553,334	543,546	564,066	596,678	545,249	483,334	554,189	535,710	491,234
Licenses and permits	256,903	197,903	270,224	176,018	146,519	161,862	130,762	112,851	110,431	103,050
Fines and forfeitures	118,860	122,656	195,666	407,433	482,172	467,503	359,914	260,422	286,819	302,211
Investment earnings	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343	44,309	120,348
Other Fees	44,899	84,447	78,023			15,750	3,250	57,661	64,871	38,661
Donations and grants	295,306	515,693	937,514	787,630	176,622	221,711	609,950	442,597	515,659	1,184,849
Miscellaneous revenues	279,135	287,154	157,045	163,550	148,425	119,916	121,252	493,725	994,183	982,752
Charge for Services	1,687,161	1,608,690	1,585,249	1,549,487	1,487,520	1,452,929	1,455,257	849,486	832,289	595,859
Total Revenues	11,163,208	10,403,830	10,705,642	10,408,939	9,547,375	8,875,528	8,977,965	8,356,984	8,502,389	8,974,903
EXPENDITURES										
Current:										
Administrative fees	1,220,641	1,269,810	1,219,136	1,121,368	1,152,485	1,019,583	1,070,383	1,359,891	1,386,827	1,736,683
Public Safethy	2,750,377	2,742,996	2,625,386	2,435,041	2,471,331	2,426,985	2,360,466	2,254,698	2,280,680	2,353,526
Streets	703,411	892,549	709,681	765,585	756,113	454,316	583,011	677,451	919,295	684,269
Recreation	2,455,382	2,280,012	2,210,641	2,121,315	2,284,614	2,175,295	2,203,969	1,852,028	1,951,120	1,823,422
Capital Outlay	2,761,174	4,011,156	2,651,472	1,762,335	1,526,257	1,344,582	866,364	500,510	1,281,433	3,680,525
Debt service:										
Principal retirement	734,092	668,573	583,298	266,321	357,207	1,342,500	441,208	341,153	255,000	175,000
Interest and fiscal agent fees	879,920	883,546	902,587	1,057,328	1,007,361	994,150	907,636	920,398	913,631	906,065
Total Expenditures	$ 11,504,997	$ 12,748,642	$ 10,902,201	$ 9,529,293	$ 9,555,368	$ 9,757,411	$ 8,433,037	$ 7,906,129	$ 8,987,986	$ 11,359,490

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
Excess (Deficiency) Of Revenues Over Expneditures	**$ (341,789)**	$ (2,344,812)	$ (196,559)	$ 879,646	$ (7,993)	$ (881,883)	$ 544,928	$ 450,855	$ (485,597)	$ (2,384,587)
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	1,558,826	1,721,497	1,952,334	1,287,842	531,693	1,074,321	991,584	648,021	1,296,250	548,041
Transfer to other funds	(1,458,826)	(1,638,497)	(1,830,436)	(1,209,842)	(466,693)	(999,321)	(1,354,202)	(597,521)	(1,251,250)	(498,341)
Lease Pymt to PFC & LCRA		-				207,641				
Insurance Claims		30,388	10,678	52,811	22,804	7,577	17,656	11,167		
Debt issuance cost		-			112,385					
Loan proceeds		430,922	300,000	1,535,582	19,350,000	309,707		829,108		2,768
Retirement of Notes Payable				(1,532,102)	(19,695,333)					
Sale of capital assets	3,851	2,342	3,927	1,501	15,270		6,191		8,283	1,310
Developers Contribution	1,657,348	1,272,047			481,026		(16,234)			
Shared Cost of Riverside Bridge		(200,000)								
Impact Fees	23,204	14,945	32,000	11,713						
Total Other Financing Sources (Uses)	1,784,403	1,633,644	468,503	147,505	351,152	599,925	(355,005)	890,775	53,283	53,778
Net Change in Fund Balances	$ 1,442,614	$ (711,168)	$ 271,944	$ 1,027,151	$ 343,159	$ (281,958)	$ 189,923	$ 1,341,630	$ (432,314)	$ (2,330,809)
Debt service as a percentage of noncapital expenditures	18.46%	17.76%	18.01%	17.04%	17.00%	27.77%	17.83%	17.04%	15.16%	14.08%

CITY OF OZARK, MISSOURI
Tax Revenues By Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Property Taxes	Sales Tax - City & County	Franchise Tax - Cable & Gas	Missouri Motor Fuel Tax	Other Taxes	Total Revenues
2018	$ 864,401	$ 6,174,486	$ 635,272	$ 717,511	$ 624	$ 8,392,294
2017	$ 857,905	$ 5,432,563	$ 553,334	$ 720,627	$ 942	$ 7,564,429
2016	$ 792,159	$ 5,414,821	$ 543,546	$ 707,187	$ 1,069	$ 7,457,713
2015	$ 782,078	$ 5,263,539	$ 564,066	$ 697,088	$ 1,130	$ 7,306,771
2014	$ 854,731	$ 4,965,800	$ 596,678	$ 674,993	$ 364	$ 7,092,202
2013	$ 765,404	$ 4,461,502	$ 545,249	$ 646,477	$ 245	$ 6,418,632
2012	$ 729,647	$ 4,378,554	$ 483,334	$ 641,461	$ 194	$ 6,232,996
2011	$ 707,506	$ 4,429,514	$ 554,189	$ 387,025	$ 376	$ 6,078,234
2010	$ 555,458	$ 4,063,577	$ 535,710	$ 369,932	$ 326	$ 5,524,677
2009	$ 521,577	$ 4,146,657	$ 491,234	$ 359,233	$ 669	$ 5,518,701

Note:

As set out in Section 32.057 of the Missouri Revised State Statues, it is a violation to make known in any manner the tax returns of departmental records derived from the Missouri Department of Revenue, including sales taxes, franchise fees, and other tax sources. Due to the confidentiality of earnings information, the above alternative information is provided to assist the users in understanding these revenue sources, including sales taxes, the City's largest own-source revenue.

CITY OF OZARK, MISSOURI
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
	2018	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**	**2009**
City of Ozark (Real Only)	0.2922	0.2922	0.2922	0.2922	0.2944	0.2944	0.2944	0.2930	0.2919	0.2919
Ozark Schools	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400
Ozark Fire District	0.6366	0.6380	0.6380	0.6380	0.6398	0.6398	0.3888	0.3888	0.3888	0.3888
Ozark Special Road District	0.1482	0.1482	0.1482	0.1482	0.1488	0.1488	0.1488	0.1404	0.1404	0.1404
County Revenue	0.0620	0.0557	0.0715	0.0715	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Library	0.2009	0.2009	0.0887	0.0887	0.0887	0.0887	0.0887	0.0882	0.0875	0.0875
Junior College	0.2023	0.1498	0.1500	0.1494	0.1494	0.1479	0.1408	0.1405	0.1396	0.1396
Ambulance	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1305	0.1305	0.1299
Senate Bill 40 Board	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0794	0.0788	0.0788
Health	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0441	0.0438	0.0438
Senior Citizens	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total District Overlapping	6.0189	5.9615	5.8653	5.8647	5.7978	5.7963	5.5382	5.5249	5.5213	5.5207

Source: Christian County Collector

CITY OF OZARK, MISSOURI
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential	Agricultural	Commercial	Local Railroad and Utilities	Commercial/ State RRU	Total Taxable Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Actual Value	Total Direct Levy
2018	$ 158,650,630	$ 124,650	$ 76,405,210	$ 465,380	$ 2,434,322	$ 238,080,192	$ 1,083,869,916	21.97%	0.2922
2017	152,584,930	126,780	72,759,990	505,390	2,715,626	228,692,716	1,041,575,723	21.96%	0.2922
2016	144,852,320	119,420	68,051,060	458,400	2,674,642	216,155,842	985,826,117	21.93%	0.2922
2015	142,104,790	120,500	67,914,600	410,720	2,797,515	213,348,125	971,182,973	21.97%	0.2922
2014	137,967,770	113,490	64,646,100	381,800	2,542,682	205,651,842	938,249,977	21.92%	0.2944
2013	135,606,830	136,800	64,809,070	381,810	2,276,269	203,210,779	925,694,999	21.95%	0.2944
2012	134,644,730	123,720	59,040,120	193,810	1,956,834	195,959,214	900,908,611	21.75%	0.2944
2011	132,968,650	131,940	56,543,710	193,810	1,952,455	191,790,565	884,340,672	21.69%	0.2930
2010	132,690,640	229,390	54,679,620	193,810	1,827,703	189,621,163	877,474,413	21.61%	0.2919
2009	129,373,060	225,520	53,313,670	193,810	1,647,484	184,753,544	855,149,438	21.60%	0.2919

Source: Christian County Clerk

NOTES: Residential property is assessed at 19% of appraised value, agriculture at 12% and commercial and industrial at 32%.
City of Ozark assesses property tax levy on real property only.

CITY OF OZARK, MISSOURI
Principal Property Taxpayers
Current Year and 2009

	2018			2009		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
Wal-Mart	$ 2,875,420	1	1.21%	$ 3,132,480	1	1.70%
Lowes	2,162,270	2	0.91%	2,414,620	2	1.31%
Ozark Riverview Manor	2,046,790	3	0.86%			
B & B Movie Theaters	2,039,170	4	0.86%			
MD&K LLC	1,395,010	5	0.59%			
Ozark MO Medical LLC	1,345,700	6	0.57%			
RCR Ozark LLC	1,283,170	7	0.54%			
HMR Properties LLP	1,232,620	8	0.52%	777,120	10	0.42%
Missouri Gas Energy	1,136,290	9	0.48%			
OPV-PC LLC	1,132,160	10	0.48%	1,248,130	3	0.68%
FRS, LLC				1,101,180	4	0.60%
Old South Plantation, LLC				1,013,440	5	0.55%
Tracker Marine, LP				913,150	6	0.49%
MFI, LLC				838,750	7	0.45%
Skyscapes of Ozark, LLC				797,940	8	0.43%
Curran Properties				794,280	9	0.43%
Total	$ 16,648,600		6.99%	$ 13,031,090		7.05%

Source: Christian County Assessor

CITY OF OZARK, MISSOURI
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/18	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2018	$ 695,672	$ 667,670	96.0%	$ -	667,670	96.0%
2017	668,548	645,865	96.6%	19,773	665,638	99.6%
2016	632,492	592,249	93.6%	37,456	629,705	99.6%
2015	622,610	596,532	95.8%	24,893	621,425	99.8%
2014	605,010	577,525	95.5%	27,458	604,983	100.0%
2013	597,675	559,419	93.6%	38,256	597,675	100.0%
2012	576,080	545,009	94.6%	31,070	576,079	100.0%
2011	562,955	510,440	90.7%	52,515	562,955	100.0%
2010	553,259	506,851	91.6%	46,408	553,259	100.0%
2009	538,461	477,048	88.6%	61,413	538,461	100.0%

Notes: The City of Ozark, Missouri levies property tax on real property only.
Christian County bills and collects property taxes on behalf of the City and retains a percentage of the taxes collected for costs of assessment and collection.
Collections may exceed the levy due to adjustments made by the county subsequent to the initial levy.

Source: Christian County Collector's Office

CITY OF OZARK, MISSOURI
Direct City Sales Tax Revenue by Type
Last Ten Fiscal Years

Fiscal Year	Direct Sales Tax Rate	1% General	0.50% Parks & Stormwater	0.25% Wastewater	0.25% Capital Improvement	0.375% Transportation	Total
2018	2.375%	$ 3,156,059	$ 1,578,041	$ 789,014	$ 789,014	$ 530,277	$ 6,842,405
2017	2.375%	2,964,891	1,482,397	741,013	741,221	154,869	6,084,391
2016	2.000%	3,001,815	1,500,908	750,438	750,437	-	6,003,598
2015	2.000%	2,938,129	1,468,905	734,762	734,760	-	5,876,556
2014	2.000%	2,791,105	1,382,428	691,748	691,747	-	5,557,028
2013	2.000%	2,485,434	1,242,576	621,358	621,359	-	4,970,727
2012	2.000%	2,413,654	1,204,648	603,413	603,413	-	4,825,128
2011	2.000%	2,440,434	1,208,098	610,088	610,100	-	4,868,720
2010	2.000%	2,231,875	1,115,254	557,931	557,958	-	4,463,018
2009	2.000%	2,280,266	1,139,776	570,066	570,066	-	4,560,174

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Christian County 911	Christian County Rate	State Rate	Total Rate
2018	2.375%	0.250%	1.500%	4.225%	8.350%
2017	2.375%	0.250%	1.500%	4.225%	8.350%
2016	2.000%	0.250%	1.500%	4.225%	7.975%
2015	2.000%	0.250%	1.500%	4.225%	7.975%
2014	2.000%	0.250%	1.500%	4.225%	7.975%
2013	2.000%	0.250%	1.500%	4.225%	7.975%
2012	2.000%	0.250%	1.500%	4.225%	7.975%
2011	2.000%	0.250%	1.500%	4.225%	7.975%
2010	2.000%	0.250%	1.500%	4.225%	7.975%
2009	2.000%	0.250%	1.500%	4.225%	7.975%

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Special Obligation Bond	Lease Obligations	Special Assessment Bonds	Certificates of Participation	PFC & LCRA Notes Payable	Lease Obligations	Special Assessment Bonds	Certificates of Participation	Revenue Bonds	Total Outstanding Debt	Percentage of Personal Income	Population	Debt Per Capita
	Governmental					Business-Type							
2018	$ -	$ -	$ 86,628	$ 18,736,816	$ 1,730,760	$ -	$ 936,000	$ 13,213,184	$ 13,135,000	$ 47,838,388	9.69%	20,291	2,358
2017	-	-	94,304	18,989,200	2,204,792	-	1,047,608	13,579,504	14,515,000	50,430,408	10.42%	19,905	2,534
2016	-	-	101,649	19,233,456	2,190,842	-	1,158,653	13,926,544	15,875,000	52,486,144	11.53%	19,308	2,718
2015	-	-	108,665	19,454,792	2,245,787	-	1,269,137	7,380,670	17,185,000	47,644,051	11.21%	19,032	2,503
2014	-	-	115,392	19,657,727	2,298,966	-	1,379,127	7,457,273	18,445,000	49,353,485	10.78%	18,779	2,628
2013	800,000	10,056	121,829	18,774,707	2,637,700	23,051	1,488,624	7,505,293	19,675,000	50,236,260	11.73%	18,499	2,716
2012	800,000	20,381	127,989	18,970,000	3,458,715	42,448	1,597,646	-	20,875,000	45,092,179	10.61%	18,300	2,464
2011	800,000	30,710	133,868	19,395,000	4,577,233	61,418	1,706,187	-	22,190,000	48,094,416	11.68%	18,109	2,656
2010	-	2,112	139,510	19,730,000	4,225,477	4,225	1,814,320	-	23,520,000	49,435,644	12.27%	17,940	2,756
2009	-	6,120	144,908	19,985,000	4,392,586	5,126	1,922,037	-	24,810,000	51,265,777	13.32%	18,497	2,772

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Fund Balance Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Net Bonded Debt per Capita
2018	$ -	$ -	$ -	0.00%	-
2017	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2009	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated share of direct and overlapping debt
Ozark School District	$ 60,790,000	52.18%	$ 31,717,505
Ozark Fire District	-	57.48%	-
City of Ozark direct debt	20,554,204	100%	20,554,204
Subtotal, overlapping debt	60,790,000		31,717,505
Subtotal, direct debt	20,554,204		20,554,204
Total direct and overlapping debt	$ 81,344,204		$ 52,271,709

Source: Ozark School District, Ozark Fire Department

Note: Overlapping governments are those that coincide, in part or in total, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Ozark. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using the assessed property values. The applicable percentage is estimated by dividing the City's assessed valuation by the applicable governmental unit's total assessed valuation.

CITY OF OZARK, MISSOURI
Legal Debt Margin Information
December 31, 2018

Legal Debt Margin Calculation for Fiscal Year 2018	
Assessed Value	$ 238,080,192
Debt limit (10% of assessed value)	$ 23,808,019
City Debt applicable to debt Limit:	
General obligation bonds	-
Total net debt applicable to limit	$ -
Legal debt margin	$ 23,808,019

	Last Ten Fiscal Years									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Assessed valuation, January 1	$ 238,080,192	$ 230,724,002	$ 217,865,409	$ 214,834,872	$ 206,894,219	$ 204,211,841	$ 195,679,551	$ 191,538,751	$ 189,621,163	$ 184,753,544
Debt limit	23,808,019	23,072,400	21,786,541	21,483,487	20,689,422	20,421,184	19,567,955	19,153,875	18,962,116	18,475,354
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 23,808,019	$ 23,072,400	$ 21,786,541	$ 21,483,487	$ 20,689,422	$ 20,421,184	$ 19,567,955	$ 19,153,875	$ 18,962,116	$ 18,475,354
Total net debt applicable to the limit as a percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additiona indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted, not exceeding in the aggregate, an additional ten (10) percent for the purposes of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system, and an additional ten (10) percent for purchasing or construction of waterworks, electric or other light plants, provided the total general obligation indebtedness of the city does not exceed twenty (20) percent of the assessed valuation.

CITY OF OZARK, MISSOURI
Pledged-Revenue Coverage by Fund
Last Ten Fiscal Years

Water system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2018	$ 3,722,018	$ 2,243,516	$ 2,243,516	$ 451,320	$ 625,158	$ 1,076,478	2.08
2017	3,659,305	2,027,147	1,632,158	393,760	488,494	882,254	1.85
2016	3,574,036	1,715,021	1,859,015	175,000	272,936	447,936	4.15
2015	3,584,374	1,729,924	1,854,450	95,000	300,452	395,452	4.69
2014	3,304,906	1,716,591	1,588,315	87,050	311,383	398,433	3.99
2013	2,799,912	1,499,333	1,300,579	50,000	147,360	197,360	6.59
2012	2,718,141	1,696,872	1,021,269	50,000	20,839	70,839	14.42
2011	2,433,549	1,521,189	912,360	45,000	33,372	78,372	11.64
2010	2,451,082	1,465,713	985,369	45,000	37,996	82,996	11.87
2009	2,332,911	1,457,838	875,073	45,000	41,989	86,989	10.06

Sanitary sewer system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2018	$ 3,464,910	$ 3,031,464	$ 433,446	$ 1,406,607	$ 180,378	$ 1,586,985	0.27
2017	3,288,199	2,523,579	764,620	931,351	341,777	1,273,128	0.60
2016	3,409,720	2,333,203	1,076,517	560,000	776,816	1,336,816	0.81
2015	3,131,203	2,293,451	837,752	545,000	319,381	864,381	0.97
2014	3,203,026	2,304,372	898,654	1,145,000	999,954	2,144,954	0.42
2013	3,047,171	2,065,715	981,456	1,120,000	1,032,951	2,152,951	0.46
2012	3,149,609	1,984,878	1,164,731	1,695,000	1,139,401	2,834,401	0.41
2011	3,586,805	1,979,993	1,606,812	1,305,000	1,062,682	2,367,682	0.68
2010	3,619,209	1,885,995	1,733,214	1,285,400	1,127,837	2,413,237	0.72
2009	3,524,087	1,915,605	1,608,482	1,210,000	1,305,665	2,515,665	0.64

(1) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(2) Operating revenue includes service charges, related utility-based fees and penalties.

(3) Operating expenses excludes depreciation and non-operating expenses.

(4) In 2015, 2016, 2017 Sanitary Sewer Payments for a bond issue Principal Payments were covered by remaining bond funds and not counted as principal payments. Principal payments resumed in July, 2017.

CITY OF OZARK, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Median Household Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2018	20,291	33.6	24,319	52,696	5,727	2.0%
2017	19,905	33.6	24,319	52,696	5,579	3.1%
2016	19,308	33.8	23,568	49,116	5,466	3.9%
2015	19,032	33.1	22,334	45,695	5,390	4.2%
2014	18,779	33.9	24,384	47,046	5,361	6.9%
2013	18,499	32.8	23,149	46,668	5,325	5.5%
2012	18,300	31.7	23,215	48,992	5,435	5.1%
2011	18,109	31.6	22,745	50,638	5,384	7.5%
2010	17,940	30.9	22,457	48,473	5,284	8.4%
2009	18,497	29.6	20,812	46,425	5,261	8.2%

Sources:
(1) U.S. Census Bureau (actual and estimated)
(2) Missouri Department of Elementary and Secondary Education
(3) U.S. Department of Labor

CITY OF OZARK, MISSOURI
Prinicpal Employers
Current Year and 2007

	2018		2009	
Employer	Total Employees	Rank	Total Employees	Rank
Ozark School District	859	1	565	1
Wal-Mart	305	2	375	2
Lamberts	244	3	219	3
Christian County	192	4	192	4
NetSmart	154	5		
Tracker Marine	138	6		
Lowe's	135	7	125	5
City of Ozark	107	8	93	7
OTC Richwood Valley	77	9		
Ozark Bank	60	10	74	9
Prestressed Castiing			100	6
Price Cutter			85	8
3rd Street Sportswear			70	10
Total	2,271		1,898	

Source: City Clerk's Office, Springfield Area Chamber of Commerce, US Census Bureau

CITY OF OZARK, MISSOURI
Property Value and Construction
Last Ten Fiscal Years

		New Construction						
		Residential (2)		Commercial (2)		Alterations and Additions (2)		Building Demolitions (2)
Fiscal Year	Total Estimated Actual Value (1)	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits
2018	1,083,869,916	143	27,179,900	16	11,989,462	26	4,900,495	11
2017	1,041,575,723	104	18,332,000	9	5,241,665	29	500,430	10
2016	985,826,117	169	33,118,400	10	14,324,862	40	14,569,915	29
2015	971,182,973	116	13,137,699	24	7,327,900	46	7,288,205	5
2014	938,249,977	78	9,347,300	20	7,614,233	38	959,093	8
2013	925,694,999	85	10,477,258	20	4,317,000	33	938,719	16
2012	900,908,611	53	7,795,500	22	3,968,600	32	2,629,400	8
2011	884,340,672	42	4,684,800	19	3,738,500	37	687,866	5
2010	877,474,413	39	5,036,000	26	9,505,365	44	506,730	6
2009	855,149,438	22	5,057,800	20	5,200,685	42	1,351,700	9

(1) Source: Christian County Assessor
(2) Source: City of Ozark Planning Department

CITY OF OZARK, MISSOURI
Full-Time Equivalent Employees by Function/Programs
Last Ten Fiscal Years

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Function/Programs										
General government										
Administrative Services	3	3	3	3	4	4	6	6	6	6
Municipal Court	3	3	3	3	3	3	3	3	3	3
Human Resources	1	1	1	1	1	1	1	0	0	0
Planning & Development	3	3	3	3	3	3	3	3	3	3
Building Inspections	2	2	2	1	1	1	2	1	2	2
Finance	3	3	3	3	4	3	3	3	3	3
Police										
Officers	32	33	32	28	31	31	31	31	30	30
Civilians*	5	5	5	5	5	5	5	5	7	8
Parks and recreation	16	16	15	17	16	16	15	16	14	18
Utility Billing	7	7	7	7	7	6	6	7	6	6
Public Works										
Administration	4	5	5	5	5	5	5	5	5	5
Vehicle maintenance	2	2	2	2	2	2	2	2	2	2
Street Maintenance	9	9	10	10	10	10	7	7	7	7
Water	7	7	7	7	7	7	7	7	7	6
Wastewater	8	8	8	9	8	8	9	9	9	9
Animal Control	2	2	2	2	2	2	2	2	2	2
Total	107	109	108	106	109	107	107	107	106	110

Source: City of Ozark Human Resource Department

CITY OF OZARK, MISSOURI
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Function/Programs										
General government										
Business licenses issued	600	538	471	467	576	572	577	552	540	494
New Residential building permits issued	143	104	169	116	78	85	53	42	39	22
New Commercial building permits issued	16	9	10	24	20	20	22	19	26	20
Building inspections completed (3)	2,560	2,313	2,237	1,667	1,463	1,824	1,344	1,629	1,188	1,245
Police-Patrol (4)										
Calls for Services	18,192	16,486	16,278	20,312	20,871	19,093	16,457	16,101	9,112	8,708
Arrests	1,259	1,030	951	1,113	1,377	1,208	863	721	688	641
Tickets issued	1,345	1,024	1,763	3,523	4,851	5,131	3,575	1,514	796	1,108
Accidents	649	613	634	674	634	663	608	628	588	571
Public Works										
Streets resurfaced (miles)*	1.4	2.1	2.1	1.1	0.8	0.7	0.48	0.9	0.62	0.64
Number of water towers	9	8	8		7	7	7	6	6	6
Number of wells	13	12	12	11	11	11	11	11	11	11
Number of water meters	8,894	8,724	8,534	8,350	8,256	8,152	8,041	7,900	7,829	7,747
Average daily well production (MGD)	3.0	2.8	2.7	2.6	2.7	2.6	2.7	2.6	2.5	2.3
WWTP average daily flow (MGD)	1.5	1.5	1.4	1.5	1.3	1.4	1.4	1.4	1.5	1.4
Recreation										
Number of recreational programs	49	45	43	43	41	39	31	29	28	27
Number of special events offered	14	12	11	11	11	9	9	8	8	8
Number of Fitness Center memberships	4,338	4,227	3,967	3,956	3,589	3,893	3,429	2,941	2,622	2,168

Source: City department records.

(3) Estimated inspections based on TOTAL # of permits

(4)Fluctuations in police statistics are a result of evolving policing strategies and practices over the reporting period.

CITY OF OZARK, MISSOURI
Capital Asset Statisctics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Function										
General government										
Area (square miles)	11.32	11.32	11.32	11.36	11.33	11.33	11.29	11.25	11.25	11.14
Number of general govermental buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of water mains	160.9	159.4	154.6	146.9	142.5	141.0	138.9	138.7	138.7	138.7
Miles of sanitary sewers	140.7	136.4	129.6	125.7	124.5	124.5	124.5	124.5	120.8	120.1
Miles of sanitary force mains	10.60	10.40	10.40	10.40	10.40	10.40	10.40	10.30	10.30	10.30
Wastewater treatment capacity (MGD)	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	2.1
Recreation										
Number of parks	7	7	7	7	7	7	7	7	7	7
Park acreage	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63
Number of recreational facilities	3	3	3	3	3	3	3	3	3	3
Number of baseball/softball fields	6	6	6	6	6	6	6	6	6	6
Number of soccer fields	4	4	4	4	4	4	4	4	4	4

Source: City departmental records.



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2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DEC. 31, 2019

CITY OF OZARK, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 2019

REPORT PREPARED AND SUBMITTED

BY THE FINANCE DEPARTMENT

Stephen Childers, City Administrator
And
Mary Edna Wilson, Finance Director

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City of Ozark, Missouri

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

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City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2019

SECTION I – INTRODUCTORY

June 26, 2020

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the City of Ozark for the fiscal year ended December 31, 2019

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2019 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2019, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri for the past 2 decades. We are located in the southwestern part of the state, in an area considered to be a

top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing Board consisting of the mayor and six Board of Aldermen. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator, and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing Board, and for overseeing the day-to-day operations of the government. The Board of Aldermen is elected on a non-partisan basis. Board members serve two-year staggered terms, with three Board members elected every year. The mayor is elected to serve a two-year term. Two Board members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In the fall of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the Board, where the Board is required to hold public hearings on the proposed budget. The Board must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing Board. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local economy

Although Ozark grew from a population of 5,000 to 18,000 in approximately 15 years, the economic crash of 2008 slowed Ozark's growth considerably between 2008 and 2010. Fortunately both residential and commercial development started again in 2011, and we expect that trend to continue through 2019 and beyond. Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come.

Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. We believe Ozark's core "quality of life" attributes such as an affordable cost of living; affordable cost of

development, low crime rate, and close proximity to good paying jobs in the City of Springfield makes Ozark a desirable place to live, retire, and raise a family. Our community is home to the beautiful Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, and an exceptionally strong school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,679 students. The Ozark School District is the City's largest employer.

The City of Ozark is also home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,500 students. The community college was recently successful in obtaining voter approval for an increase in their general tax levy. With this new revenue they have expanded their services at the Richwood Valley Campus by bringing their Turf Management, Landscaping and Agricultural Programs to Ozark. A new facility for this program has been completed and was opened in 2019. The Richwood Valley Campus is encompassed by a wonderful pedestrian greenway trail, and that trail will be connected to other trail/sidewalk infrastructure in 2020 that will allow a continuous walkway from the campus to the City of Ozark's Central Business District.

Major manufacturers/Distributers: Tracker Marine, boat trailers; Third Street Sportswear, sports apparel; Concurrent Corporation, computer components; North American Tank, Stainless Steel Tanks; Republic Refrigeration, commercial & industrial refrigeration equipment, and Creative Audio an online retailer and distribution company for high end audio components and equipment.

Major retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 271. Lowe's currently employs approximately 140. Lambert's restaurant employs approximately 246. Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.

Major Service businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families. Apple Market, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community. The City is also fortunate to have several dentists, medical physicians' offices, and eye care centers located here. The two major medical providers, Mercy & Cox Health, also have medical facilities in Ozark including a emergency walk in clinic as well as clinics that can perform minor medical procedures.

According to census figures, the City of Ozark's employed labor force is approximately 5,400.

Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property.

(1) North Ozark – Located at the NE corner of our northern most interchange is the nationally known destination restaurant "Lamberts," which draws over one-hundred thousand visitors a year. Two new local restaurants have also located at this intersection which are "The Vineyard" and "B-29's. Both are exceptional and have provided new economic benefits to Ozark. At the NW corner of this intersection is our newest commercial shopping center, Deerbrooke Commercial Place. This development boasts a new McDonald's, Kum & Go convenience store, and a new commercial strip center that will include a Prima's Mexican Cantina and other commercial venues. Deerbrooke has other large commercial lots that have not yet been developed but are zoned to accommodate hospitality and other retail uses. At the SW corner of this intersection is the Fremont Towne Centre. This development consists of several professional office buildings ranging in use from medical to construction services. The newest retailer to this area is the Christian County Discount Grocery Store, which includes over 25,000 square feet of new retail space. The newest professional office building, which is under construction, is the future home of the Cox Health Urgent Care facility. Anchoring the SE corner of this intersection is the newly renovated U.S Baseball stadium. This stadium recently completed

over $3M of upgrades to the turf and scoreboard and has complete a state of the art indoor training facility and club house. U.S. Baseball Park hosts regularly scheduled minor league and college games, and will be hosting the Missouri High School Championship for the next five years.

(2) Central Ozark - The NW corner of the intersection of Highway 65 and Highway 14 serves as the primary entrance into our Central Business District and is also a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of gas stations, convenience stores, restaurants, movie theaters, lodging, antique retailers, automotive sales, financial institutions and various professional offices. The Ozark Corners Shopping Center is home to one of our McDonald's, Chambers Outlet Store, Family Center Farm & Home retail store, as well as several restaurant/service/office businesses.

B&B Movie Theatres opened at this location in November, 2011 in the Town and Country Commercial Subdivision. The theatre serves as the anchor for an additional 12,000 square feet of retail space housing the Marquee Suites Restaurant and Lounge, and a regional favorite restaurant: Big Whiskey's. This state of the art entertainment venue has digital technology that rivals most movie theaters in the area. For the first time in over forty years, Ozark residents can enjoy major, first run movies without having to drive into the City of Springfield. Also in the Town and Country development is a financial institution and the newly expanded jewelry store, Mitchem Jewelers.

(3) South Ozark – The intersection of Highway 65 & FF is the access to our largest and most profitable commercial district called Ozark Center. The Ozark Centre shopping area is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, two car washes one being a full service car wash. Several strip centers and retail stores, including Walgreens, lie just to the east of Ozark Center including the offices of the Ozark Chamber of Commerce. The primary arterial serving south Ozark, South Street, was just widened by MoDot through a cost-share program between MoDot and the City of Ozark from three to five lanes opening up several tracts of land for future commercial opportunities.

(4) Central Business District (CBD) – This district can be reached from any interchange in Ozark but is most directly served by the Highway 65/14 Central interchange. Business 65 runs through the heart of the city known as the Ozark Downtown River District. Within this district lies the beautiful Finley River, home to a new tourist destination called Finley Farms. Finley Farms consists of 54-master planned acres and will feature the newly renovated Ozark Mill restaurant, brewery, wedding chapel, cottages, outdoor education buildings, thousands of square feet of meeting space, Ozark Heritage Museum, and the Ozark Farmers Market. Ozark is the county seat of Christian County and within the center of our downtown (the square) sits the historic Christian County Courthouse which still houses many of the governmental offices for both Christian County and the City of Ozark. Along the perimeter of the square and across the street from the courthouse are many more historically significant buildings which have been renovated and repurposed as modern retail, office, and shopping locations. Some also include residential loft apartments on the upper floors. One new restaurant called "The Finley," which was the former Ozark Presbyterian Church is now an eatery, meeting space, and speakeasy. Also new to the historic downtown square is the recently opened Christian County Court Facility which will serve to make our community safer as well as provide much needed additional parking for downtown customers. A major capital enhancement project for the CBD is set to begin in the summer of 2020 and will be completed by the City in the winter of 2021 including new water, sewer, street, and pedestrian improvements.

Long-Term "Financial" Planning.

Planning for the future is essential to a growing city. Ozark has taken this seriously over the past decade and is conducting updates to all of its existing master plans. In March 2019 the Planning and Zoning Commission adopted an update to their Comprehensive Land Use Plan which sets forth the guidelines for land use and zoning to maximize the highest and best use for properties. This plan supports the goals and objectives that were established by the Board of Aldermen in their recently adopted 2016 Strategic Plan. These documents define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement actions that will help preserve, protect and promote the quality of life for our Citizens.

The Ozark Land Clearance for Redevelopment Authority (LCRA) and Public Funding Corporation (PFC) acquired approximately 15-acres of development land in the central business district after the economic crash in approximately 2009. The debt on this property is paid by the City of Ozark through a lease agreement with the LCRA and PFC. In 2015, the City consolidated the seven loans on this property with a single bank (Springfield First Community Bank-SFC) and refinanced the debt under one loan. Although this debt has impacted the general revenue fund significantly, city leaders decided to aggressively pay down the debt on this property which is scheduled to be paid off in early 2021. In order to make this property more marketable, the City has completed different land use plans over the years to make the property more marketable. In addition, the City has completed $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park. As a result of the planning and refinancing the LCRA/City re-platted and sold the first property for development which is planned to begin in the fall of 2020. The new project will consist of a two-story mixed use commercial building at the intersection of 3rd Street.

Ozark's first sewer master plan was completed in 2005. According to this plan, and recognizing the pressure of new development on our older sewer facility, the Board of Aldermen decided to borrow over $20M to construct the new Elk Valley Wastewater Treatment Plant and Interceptor gravity sewer main which became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system provided for future growth and now that the economy is growing again will be able to provide sewer capacity for the new growth. However, as that occurred over a decade ago the city's sewer system has aged and more improvements need to be made. The City's Public Works Department has now completed an update to the sewer master plan and reestablished a new priority list of projects. This list of sewer projects is estimated to cost the city an additional $13M over the next decade, which if approved by the Board of Aldermen in the fall of 2020 will require staggered sewer user rate increases used to fund the additional bond debt. The debt will be paid for from existing sewer reserve funds as well as the new revenue from user fees.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and is currently meeting the recreational needs of our citizens. However, as the city grows so does the desire and demand for more recreational amenities such as trails, parks, open space, playgrounds, and sports fields. Our Park and Recreation Department completed a Park Master Plan at the end of 2018 which included a citizen survey outlining a list of priorities they wanted to see happen over the next decade. How to pay for these new amenities is the challenge and probably always will be so we are working to identify both public and private funding options.

The City of Ozark is in the process of completing needed improvements to our water delivery system. These much needed projects are being funded by two separate bond issues totaling $14,205,000. We believe these improvement

will handle the current and future users and fire flow pressure requirements for citizens of the City of Ozark. To date, the Fremont, Becky Lane, and 17th Street water towers/wells have been completed. Two of the old water towers that were no longer efficient and/or effective were demolished in 2020. The final phases of a water main improvement is currently under construction in the Central Business District and should be completed by the end of 2020. The Board of Aldermen has already approved by ordinance for the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City received voter approval in April 2017 for its first ever 3/8 cent transportation sales tax. This sales tax has a sunset clause of 5-years and is estimated to generate nearly $5.5 million dollars in new revenue that will be dedicated to transportation improvements such as roads, bridges, sidewalks, and trails. The City also secured over $15 million dollars of cost share funds for major projects on two segments of Business 65, and has partnered with Christian County and Ozark Special Road District to build a new bridge over the Finley River just up river and north of the Historic Downtown River District. These new projects will alleviate traffic congestion, improve safety, advance public recreation, and increase economic development.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. In 2018 the City was successful in obtaining three Transportation Alternative Program (TAP) grants from the Ozark Transportation Organization (OTO), a federally funded program that allows for the construction of new sidewalks, ADA ramps, and driveway replacements between single family neighborhoods, schools, and other important commercial/recreational areas throughout the city. In 2019, the City was successful in obtaining four more TAP grants totaling over $1M in federal funding assistance. The second round of TAP grant projects are expected to begin in the fall of 2020 and be completed by the spring of 2021. In 2020 the City was also successful in obtaining a 50/50 cost share grant from MoDot, and through an Intergovernmental Agreement with the Ozark School District a financial partnership donation to install two pedestrian underpasses under Jackson Street. These new pedestrian underpasses will extend the Chadwick Flyer Greenway trail and provide a safe passage for students and citizens between the main Ozark School campuses on the north side of Jackson Street to the schools new Innovation Center on the south side of Jackson St. .

Working in conjunction with OTO, Mo Dept. of Transportation (MoDot) the City of Ozark will be accomplishing many major transportation projects in the next 5-years using the new sales tax revenue, State and Federal Funds.

Cash management policies and practices.

Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk management.

During 2019, the City was insured by Missouri Public Risk (MPR) for Property/Casualty and General Liability coverage and Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and other post-employment benefits.

The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

Acknowledgements

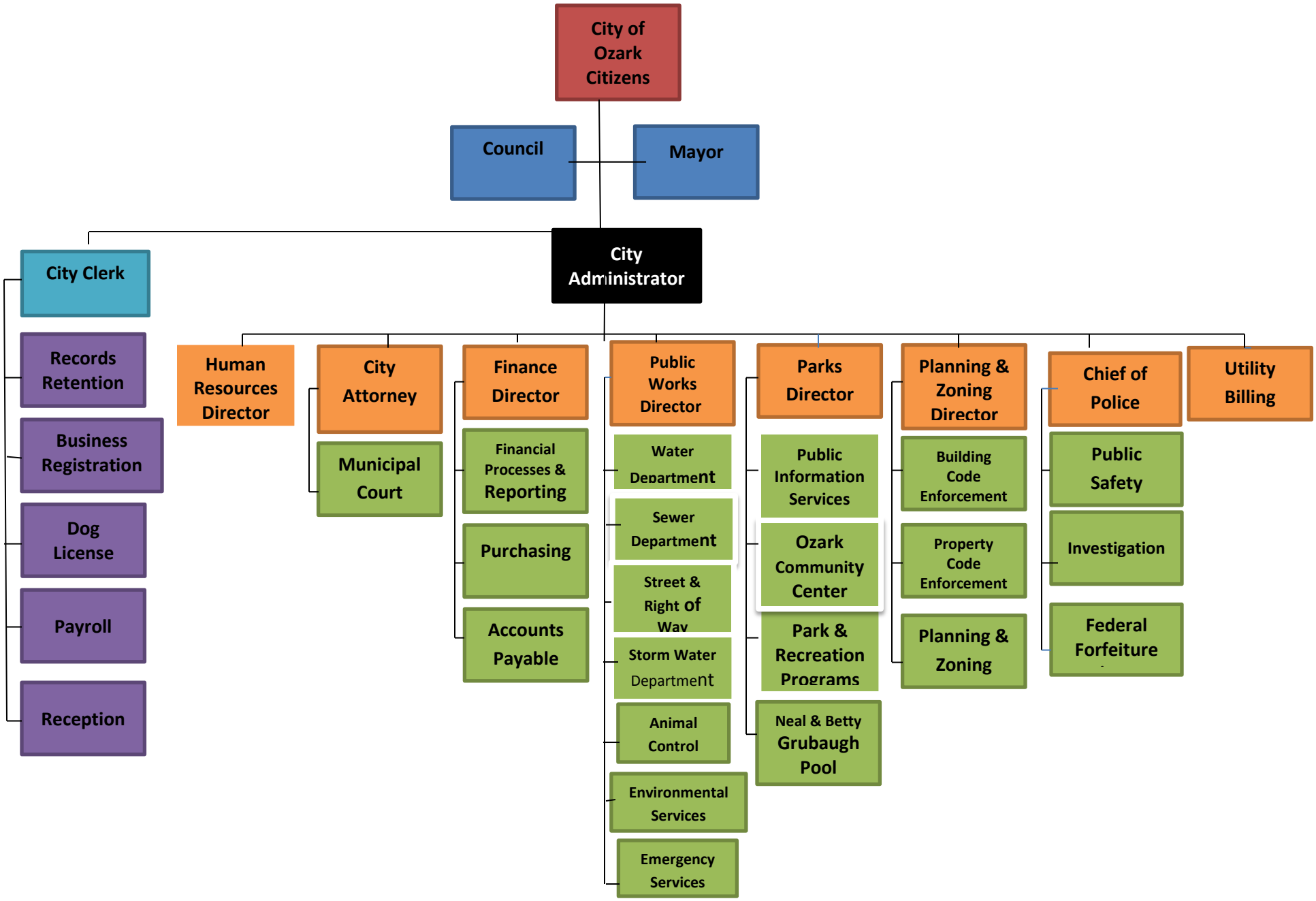
The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

CITY OF OZARK ORGANIZATIONAL CHART



CITY OF OZARK, MISSOURI

ELECTED OFFICIALS AND ADMINISTRATION

December 31, 2019

ELECTED OFFICIALS

Mayor	Rick Gardner
Councilman – Ward I	John Torgeson
Councilman – Ward I	Nathan Posten
Councilman – Ward II	Bruce Galloway
Councilman – Ward II	Ted Smith
Councilman – Ward III	Jason Shaffer
Councilman – Ward III	Heather Alder

ADMINISTRATION

City Administrator	Steve Childers
City Attorney	Amanda Callaway
Municipal Judge	David Johnson
Municipal Court Clerk	Rachel Underwood
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Justin Arnold
Public Works/EMA Director	Jeremy Parsons
Park Director	Samantha Payne
Planning & Development Director	Cameron Smith

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2019

SECTION II – FINANCIAL SECTION

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0028

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Ozark, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Ozark, Missouri'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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 3 through 12, and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information and introductory and statistical section, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We have applied certain limited procedures to the other information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provided any assurance on them.

Decker & DeGood
Springfield, Missouri
June 22, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2019. Please read it in conjunction with the City's financial statements, which begin on page 13.

Financial Highlights

- The assets and deferred outflows of resources of the City of Ozark exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by $ 70,659,195 (net position). Of this amount, $ 21,813,245 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- As of December 31, 2019, governmental activities and business-type activities had net positions of $ 31,897,581 and $ 38,761,614, respectively.
- At the end of the current fiscal year, the City of Ozark's governmental funds reported combined ending fund balances of $ 10,099,061, an increase of $ 1,960,783 in comparison with the prior year. Approximately 35.28% or $ 3,562,669 is available for discretionary spending by the City of Ozark. The remaining fund balance is either restricted by outside parties or in nonspendable form.
- The unassigned fund balance for the General Fund, $ 3,572,496, is 73.09% of total General Fund expenditures, and is an increase in comparison with the prior year unassigned fund balance.
- The City of Ozark's long-term debt obligations decreased by $ 2,540,583, or 5.31% as compared to prior fiscal year.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of Ozark's basic financial statements. The City of Ozark's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial* statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner like a private-sector business.

The *statement of net position* presents financial information on all the City of Ozark's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 of Ozark is improving or deteriorating.

The *statement of activities* presents information showing how the City of Ozark's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Ozark include general government, public safety, transportation, sanitation, culture, and recreation. The business-type activities include the Water and Sewer systems.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ozark, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Ozark can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *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, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Ozark maintains five 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 and Street Fund which are considered to be major funds. Data from the other three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Ozark adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary funds. The City of Ozark maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Ozark uses enterprises funds to account for its Water and Sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer operations which are considered to be major funds of the City of Ozark.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-57 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Ozark's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 58-62 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions and major fund budgets. Combining fund statements and schedules can be found on pages 63-64 of this report.

The budget to actual of nonmajor governmental fund and capital project fund is presented immediately following the required supplementary information on pensions. The schedules can be found on page 65 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the City of Ozark, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $ 70,659,195, at the close of the most recent fiscal year.

City of Ozark
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current Assets and other assets	$ 11,204,069	$ 9,074,178	$ 19,577,851	$ 20,114,165	$ 30,781,920	$ 29,188,343
Capital Assets	41,400,746	39,260,060	46,049,274	45,074,571	87,450,020	84,334,631
Total Assets	52,604,815	48,334,238	65,627,125	65,188,736	118,231,940	113,522,974
Deferred Outflows of Resources						
Deferred on refunding	252,238	267,076	65,308	68,937	317,546	336,013
Deferred pension related	523,449	502,495	369,021	286,220	892,470	788,715
Total Deferred Outflows	775,687	769,571	434,329	355,157	1,210,016	1,124,728
Current Liabilities	1,359,705	1,308,960	2,625,467	2,732,832	3,985,172	4,041,792
Long-term Debt	19,588,478	20,121,030	24,362,825	26,130,878	43,951,303	46,251,908
Total Liabilities	20,948,183	21,429,990	26,988,292	28,863,710	47,936,475	50,293,700
Deferred Inflows						
Deferred pension related	534,738	569,689	311,548	357,372	846,286	927,061
Total Deferred Inflows	534,738	569,689	311,548	357,372	846,286	927,061
Net Position:						
Invested in capital assets-net	21,882,169	19,792,488	20,587,591	19,715,659	42,469,760	39,508,147
Restricted	694,910	819,556	5,681,280	5,613,182	6,376,190	6,432,738
Unrestricted	9,320,502	6,492,086	12,492,743	10,993,970	21,813,245	17,486,056
Total net position	$ 31,897,581	$ 27,104,130	$ 38,761,614	$ 36,322,811	$ 70,659,195	$ 63,426,941

By far, the largest portion of the City of Ozark's net position (60.10%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Ozark uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although, the City of Ozark's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Ozark's net position (9.02%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $ 21,813,245 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Ozark is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City of Ozark's overall net position improved $ 7,232,254 or a difference of $ 2,741,699 from the prior year's improvement.

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2019	**2018**	**2019**	**2018**
Revenues:				
Program Revenues:				
Charge for services	$ 2,478,030	$ 2,349,866	$ 8,356,951	$ 8,195,716
Operating grants and contributions	56,376	25,414	-	-
Capital grants and contributions	2,349,038	1,950,444	1,156,890	1,073,536
General Revenues:				
Taxes	9,526,536	8,395,893	1,010,042	944,646
Interest	151,286	88,650	404,703	368,386
Other	54,384	37,092	8,328	13,314
Total Revenues	14,615,650	12,847,359	10,936,914	10,595,598
Expenses:				
Administration	1,333,588	1,511,583	-	-
Public Safety	2,973,267	3,139,038	-	-
Parks and recreation	2,997,065	2,926,520	-	-
Stormwater	26,848	20,028	-	-
Streets	1,746,300	1,644,791	-	-
Interest	845,131	892,475	-	-
Water	-	-	3,326,332	3,452,953
Sewer	-	-	4,181,467	4,369,956
Sanitation	-	-	890,312	995,058
Total Expenses	9,922,199	10,134,435	8,398,111	8,817,967
Other sources and (uses):				
Transfers	100,000	100,000	(100,000)	(100,000)
Change in Net Position	4,793,451	2,812,924	2,438,803	1,677,631
Net Position, beginning	27,104,130	24,291,206	36,322,811	34,645,180
Net Position, ending	$ 31,897,581	$ 27,104,130	$ 38,761,614	$ 36,322,811

Governmental Activities. During the current fiscal year, net position for governmental activities increased $ 4,793,451 which was an increase of $ 1,980,527 as compared to the prior fiscal year with an ending balance of $ 27,104,130. The increase was due to an increase in sales tax revenue of $ 896,608 as compared to the prior year plus a contribution of street development for the street department.

Business-type Activities. For the City of Ozark's business-type activities, the results for the current fiscal year were positive in that the overall net position increased to reach an ending balance of $ 38,761,614 or a $ 2,438,800 increase which was $ 761,172 more than the prior year. This increase was due mainly to an increase in sales of $ 90,115 with a decrease in operating expenses.

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2019	2018	Change Amount	Change %
Revenues:					
Property taxes	6.26%	$ 912,779	$ 865,025	$ 47,754	5.52%
Franchise fees	4.31%	628,955	635,272	(6,317)	-0.99%
Sales taxes	48.47%	7,071,094	6,174,486	896,608	14.52%
Missouri motor fuel taxes	4.99%	727,251	717,511	9,740	1.36%
Licenses & permits	1.89%	275,254	256,903	18,351	7.14%
Charges for services	12.56%	1,832,567	1,732,060	100,507	5.80%
Fines & forfeitures	0.63%	91,946	118,860	(26,914)	-22.64%
Interest	1.04%	151,286	88,650	62,636	70.66%
Grants	0.66%	96,496	295,306	(198,810)	-67.32%
Miscellaneous	19.19%	2,799,825	1,867,243	932,582	49.94%
Total	100.00%	14,587,453	12,751,316	1,836,137	14.40%

	Percent of Total	2019	2018	Change Amount	Change %
Expenditures:					
General government	9.85%	1,254,101	1,220,641	33,460	2.74%
Police	22.81%	2,904,806	2,750,377	154,429	5.61%
Streets	5.96%	758,761	703,411	55,350	7.87%
Parks	20.50%	2,610,635	2,455,382	155,253	6.32%
Capital outlay	27.98%	3,562,916	2,761,174	801,742	29.04%
Debt service	12.91%	1,643,619	1,614,012	29,607	1.83%
	100.00%	12,734,838	11,504,997	1,229,841	10.69%

The General Fund revenue increased by $ 1,466,848 over the prior year due an increase in sales tax of $ 896,608 and contribution of streets over the prior year of $ 932,582.

The Park/Storm Water Fund increased by $ 73,057 over the prior year which again is attributable to an increase in sales tax of $ 86,339 and park program fees of $ 91,993 combining that with an increase of operating expenses of $ 141,921.

Business-type Activities

In reviewing the current to the past year on the Waterworks and Sewerage Fund and Solid Waste Fund, we noted the following:

	2019	2018	Change Amount	Change %
Waterworks and Sewerage				
Revenue	$ 7,101,286	$ 7,158,048	$ (56,762)	-0.79%
Expense net of Depreciation and interfund	4,804,366	6,080,516	(1,276,150)	-20.99%
Operating Income	427,019	690,365	(263,346)	-38.15%
Solid Waste				
Revenue	1,155,665	1,008,788	146,877	14.56%
Expense net of Depreciation and interfund	890,312	995,058	(104,746)	-10.53%
Operating Income	265,353	13,730	251,623	1832.65%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the City revises its annual budget estimates by increases/decreases in revenues and expenditures. In 2019 these changes included in the General Fund a decrease of $111,502.00 in Municipal Court Costs and $23,000.00 in Municipal Court Fines primarily due to regulation changes on the State level of Municipal Court management. Some increases to revenue included $58,000.00 in building permits and $166,000.00 increase from Christian County Sales Tax for road improvements.

The Park/Stormwater Fund budget was increased by Sales Tax Revenue of $90,046.00 and Membership Fees of $95,422.00.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2019, the City had $ 87,450,020 invested in capital assets. (See table below). This represents an increase of $3,115,389 from the prior year.

CITY OF OZARK'S CAPITAL ASSETS

(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	$ 7,885,052	$ 7,885,052	$ 997,439	$ 948,500	$ 8,882,491	$ 8,833,552
Improvements	18,537,436	16,141,053		-	18,537,436	16,141,053
Buildings	14,144,771	14,484,898	146,703	150,669	14,291,474	14,635,567
Water system	-	-	17,858,918	16,982,265	17,858,918	16,982,265
Waste system	-	-	27,020,925	26,709,868	27,020,925	26,709,868
Machinery & Equipment	833,487	749,057		-	833,487	749,057
Construction -in-Progress	-	-	25,289	283,269	25,289	283,269
	$ 41,400,746	$ 39,260,060	$ 46,049,274	$ 45,074,571	$ 87,450,020	$ 84,334,631

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 45,299,386 in outstanding notes as compared to the prior year of $ 47,838,389.

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenue Bonds	$ -	$ -	$ 11,895,000	$ 13,135,000	$ 11,895,000	$ 13,135,000
Special assessment debt	78,607	86,628	-	-	78,607	86,628
Certificates of Participation	18,461,768	18,736,816	12,808,184	13,213,184	31,269,952	31,950,000
Lease & Note Obligations	1,230,440	1,730,760	823,807	936,001	2,054,247	2,666,761
TOTALS	$ 19,770,815	$ 20,554,204	$ 25,526,991	$ 27,284,185	$ 45,297,806	$ 47,838,389

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS

Transportation, sidewalks, and trails continue to be a priority for improvements for the City of Ozark. Due to the continued collection of our Transportation Sales Tax, $896,263.13 was spent on resurfacing roads in 2019. The scope of work has increased to include 3 box culverts for trail connections and school use under Hwy 14 Project in a partnership with Missouri Department of Transportation for this road with completion dates in 2020 &2021. Also, a comprehensive project for downtown Ozark including replacing and repairing water and sewer infrastructure, and road resurfacing has been started in 2020 and will continue through 2022.

NEXT YEAR'S BUDGET & RATES

The City of Ozark's 2020 Budget projects a modest increase in both revenues and expenses with the exception of Transportation Sales Tax funded projects. Riverside Bridge, Jackson Street Project and the Downtown Improvements expense increased over 200% from previous years. The cost of these projects is funded with an accumulation of Transportation Sales Tax collections.

The Water Fund also has modest projected increases in revenue and expense with the exception of their Capital Improvements funded with the 2016 Series Water bonds.

The 2020 Budget for the City of Ozark reflects expenses of $29,084,056.77 and revenues of $23,640,004.00. Expenditures are comprised of $ 17,597,469.27 in operations, $4,072,587.50 in debt repayment and $7,414,000.00 in capital improvement projects. The revenue will cover 100% of the operational cost and the debt cost. Revenues will cover 27% of the capital improvements while the remaining 74% or $5,444,052.50 will be covered with unassigned fund balance.

Capital Projects for governmental funds includes 3 new Police cars at a cost of $135,000.00, $750,000 in street overlay, $2,232,000.00 in additional transportation projects, and $550,000.00 in stormwater improvement projects, as well as additional equipment & software. The proprietary funds capital improvements include waterline extensions in the amount of $1,620,000.00, and sewer line extensions in the amount of $1,554,000.00. Also, in proprietary funds capital improvements are budgeted funds for additional equipment, vehicles, software, and a drone.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION

DECEMBER 31, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 7,932,172	$ 11,677,705	$ 19,609,877
Accounts receivable-			
Utilities, net	-	629,994	629,994
Real estate taxes, net	632,239	124,346	756,585
Sales taxes	643,584	75,729	719,313
Franchise taxes	70,337	-	70,337
Missouri motor fuel taxes	58,173	-	58,173
Interest	-	181,240	181,240
Other	52	-	52
Prepaid items	191,986	121,091	313,077
Security deposits	11,776	-	11,776
Restricted assets-cash and cash equivalents	1,453,549	6,767,746	8,221,295
Capital assets:			
Land	7,885,052	997,439	8,882,491
Construction in progress	-	25,289	25,289
Other capital assets, net of accumulated depreciation	33,515,694	45,026,546	78,542,240
Net pension assets	210,201	-	210,201
Total Assets	52,604,815	65,627,125	118,231,940
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	252,238	65,308	317,546
Deferred amounts related to pensions	523,449	369,021	892,470
Total Deferred Outflows of Resources	775,687	434,329	1,210,016
LIABILITIES			
Accounts payable	167,171	199,604	366,775
Accrued wages and benefits	131,616	67,839	199,455
Accrued sales tax and primacy fee	-	4,999	4,999
Accrued interest	131,440	451,904	583,344
Noncurrent liabilities:			
Due within one year:			
Debt	800,464	1,831,549	2,632,013
Compensated absences	129,014	69,572	198,586
Debt due in more than one year:	18,970,351	23,695,442	42,665,793
Compensated absences	22,107	11,928	34,035
Customer deposits and bonds	596,020	612,751	1,208,771
Net pension liability	-	42,704	42,704
Total Liabilities	20,948,183	26,988,292	47,936,475
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	534,738	311,548	846,286
NET POSITION			
Net investment in capital assets	21,882,169	20,587,591	42,469,760
Restricted for:			
Debt service	694,910	1,856,336	2,551,246
Construction projects	-	3,824,944	3,824,944
Unrestricted	9,320,502	12,492,743	21,813,245
Total Net Position	$ 31,897,581	$ 38,761,614	$ 70,659,195

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 1,333,588	$ 476,542	$ -	$ -	$ (857,046)	$ -	$ (857,046)
Public safety:							
Police	2,916,151	53,413	51,539	-	(2,811,199)	-	(2,811,199)
Court	57,116	91,946	-	-	34,830	-	34,830
Storm water	26,848	-	-	-	(26,848)	-	(26,848)
Streets	1,746,300	-	4,837	2,289,478	548,015	-	548,015
Parks	2,997,065	1,856,129	-	59,560	(1,081,376)	-	(1,081,376)
Interest on long-term debt	845,131	-	-	-	(845,131)	-	(845,131)
Total governmental activities	9,922,199	2,478,030	56,376	2,349,038	(5,038,755)	-	(5,038,755)
Business-type activities:							
Water	3,326,332	3,737,980	-	610,477	-	1,022,125	1,022,125
Sewer	4,181,467	3,463,306	-	546,413	-	(171,748)	(171,748)
Sanitation	890,312	1,155,665	-	-	-	265,353	265,353
Total business-type activities	8,398,111	8,356,951	-	1,156,890	-	1,115,730	1,115,730
Total Government	$ 18,320,310	$ 10,834,981	$ 56,376	$ 3,505,928	(5,038,755)	1,115,730	(3,923,025)
General Revenues							
Property taxes for general purposes					748,917	-	748,917
Property taxes for park purposes					183,891	-	183,891
Property taxes for debt purposes					-	177,846	177,846
Franchise taxes					628,955	-	628,955
Sales taxes					7,071,094	832,196	7,903,290
Missouri motor fuel taxes					727,251	-	727,251
Christian County sales tax					166,428	-	166,428
Interest on investments					151,286	404,703	555,989
Miscellaneous					46,216	-	46,216
Transfers					100,000	(100,000)	-
Gain on sale of assets					8,168	8,328	16,496
Total general revenues, transfers and special items					9,832,206	1,323,073	11,155,279
Change in net position					4,793,451	2,438,803	7,232,254
Net position beginning					27,104,130	36,322,811	63,426,941
Net position ending					$ 31,897,581	$ 38,761,614	$ 70,659,195

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

ASSETS	General Fund	Park/ Stormwater Funds	Total Nonmajor Funds	Total Governmental Funds
Cash and cash equivalents	$ 3,348,595	$ 4,036,367	$ 547,210	$ 7,932,172
Accounts receivable-				
Real estate taxes	507,875	124,364	-	632,239
Sales tax	416,379	151,476	75,729	643,584
Franchise tax	70,337	-	-	70,337
Missouri motor fuel taxes	58,173	-	-	58,173
Other	52	-	-	52
Due from other funds	400,000	95,286	-	495,286
Prepaid items	129,712	62,274	-	191,986
Security deposits	-	11,776	-	11,776
Restricted assets: Cash and cash equivalents	785,921	667,628	-	1,453,549
Total Assets	$ 5,717,044	$ 5,149,171	$ 622,939	$ 11,489,154
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 101,955	$ 65,216	$ -	$ 167,171
Accrued liabilities-				
Wages, taxes, and benefits payable	94,503	37,113	-	131,616
Security deposits	562,394	9,000	-	571,394
Court bonds and fees	24,626	-	-	24,626
Due to other funds	45,437	-	449,849	495,286
Total Liabilities	828,915	111,329	449,849	1,390,093
FUND BALANCES				
Fund Balances -				
Nonspendable	529,712	62,274	-	591,986
Restricted	37,454	667,628	182,917	887,999
Assigned	748,467	4,307,940	-	5,056,407
Unassigned	3,572,496	-	(9,827)	3,562,669
Total Fund Balances	4,888,129	5,037,842	173,090	10,099,061
TOTAL LIABILITIES AND FUND BALANCES	$ 5,717,044	$ 5,149,171	$ 622,939	$ 11,489,154

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total Fund Balances-Governmental Funds		$ 10,099,061
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	7,885,052	
Depreciable assets	33,515,694	
		41,400,746
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Net pension asset	210,201	
Deferred outflows - pension related	523,449	
Deferred inflows - pension related	(534,738)	
		198,912
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	252,238	
Long-term liabilities at year-end consist of:		
Compensated absences	(151,121)	
Debt	(19,770,815)	
Accrued interest	(131,440)	
		(19,801,138)
Net position of governmental activities		$ 31,897,581

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Park/ Stormwater Funds	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ 732,894	$ 179,885	$ -	$ 912,779
Franchise taxes	628,955	-	-	628,955
Sales taxes	4,575,185	1,664,380	831,529	7,071,094
Intergovernmental revenue:				
Missouri motor fuel taxes	727,251	-	-	727,251
Christian County sales tax	166,428	-	-	166,428
Licenses & permits	275,254	-	-	275,254
Charges for services				
Park programs	-	1,779,154	-	1,779,154
Police services	53,413	-	-	53,413
Fines & forfeitures	91,946	-	-	91,946
Interest	71,692	71,657	7,937	151,286
Grants	96,496	-	-	96,496
Rents	87,080	76,975	114,208	278,263
Developers contributions	2,249,358	-	-	2,249,358
Impact fees	-	59,560	-	59,560
Miscellaneous	30,755	14,061	1,400	46,216
Total Revenues	9,786,707	3,845,672	955,074	14,587,453
EXPENDITURES				
Current:				
General government	1,254,101	-	-	1,254,101
Police	2,847,690	-	-	2,847,690
Court	57,116	-	-	57,116
Storm water	-	13,332	-	13,332
Streets	758,761	-	-	758,761
Parks	-	2,597,303	-	2,597,303
Capital outlay	3,397,343	165,573	-	3,562,916
Debt service:				
Principal retirement	23,609	260,000	498,741	782,350
Interest and fiscal agent fees	30,021	778,048	53,200	861,269
Total Expenditures	8,368,641	3,814,256	551,941	12,734,838
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	1,418,066	31,416	403,133	1,852,615
OTHER FINANCING SOURCES (USES)				
Transfers in	870,000	499,317	433,117	1,802,434
Transfers out	(932,434)	-	(770,000)	(1,702,434)
Sale of assets	8,168	-	-	8,168
Total Other Sources (Uses)	(54,266)	499,317	(336,883)	108,168
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,363,800	530,733	66,250	1,960,783
FUND BALANCES - BEGINNING	3,524,329	4,507,109	106,840	8,138,278
FUND BALANCES - ENDING	$ 4,888,129	$ 5,037,842	$ 173,090	$ 10,099,061

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances--total governmental funds	$ 1,960,783
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	3,630,831
Depreciation expense	(1,490,145)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt payments of principal	782,350
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.	(15,610)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Compensated absences	625
Pension expense	(59,245)
Amortization of deferred amount on refunding	(14,838)
Accrued interest	(1,300)
Change in net position of governmental activities	$ 4,793,451

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

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2019

ASSETS	Waterworks and Wastewater Fund	Solid Waste Fund	Total
Current assets:			
Cash and cash equivalents	$ 11,530,080	$ 147,625	$ 11,677,705
Receivables:			
Accounts receivables, net	456,822	173,172	629,994
Property taxes	124,346	-	124,346
Interest SRF	181,240	-	181,240
Sales tax	75,729	-	75,729
Prepaid items	121,091	-	121,091
Total Current Assets	12,489,308	320,797	12,810,105
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	2,942,802	-	2,942,802
Construction	3,824,944	-	3,824,944
Capital assets:			
Land	997,439	-	997,439
Construction in progress	25,289	-	25,289
Other capital assets, net of accumulated depreciation	45,026,546	-	45,026,546
Total Noncurrent Assets	52,817,020	-	52,817,020
Total Assets	65,306,328	320,797	65,627,125
Deferred Outflow of Resources			
Discount on 2016 debt issue	65,308	-	65,308
Deferred amounts related to pensions	369,021	-	369,021
Total Deferred Outflows	434,329	-	434,329
LIABILITIES			
Current liabilities:			
Accounts payable	199,604	-	199,604
Accrued wages	67,839	-	67,839
Accrued sales tax and primacy fee	4,999	-	4,999
Accrued interest	451,904	-	451,904
Due within one year:			
Compensated absences	69,572	-	69,572
Debt	1,831,549	-	1,831,549
Total Current Liabilities	2,625,467	-	2,625,467
Noncurrent liabilities:			
Compensated absences	11,928	-	11,928
Revenue bonds payable	23,695,442	-	23,695,442
Customer deposits	612,751	-	612,751
Net pension liability	42,704	-	42,704
Total Noncurrent Liabilities	24,362,825	-	24,362,825
Total Liabilities	26,988,292	-	26,988,292
Deferred Inflows of Resources			
Deferred amounts related to pensions	311,548	-	311,548
NET POSITION			
Net investment in capital assets	20,587,591	-	20,587,591
Restricted for-			
Debt reserves	1,856,336	-	1,856,336
Construction projects	3,824,944	-	3,824,944
Unrestricted	12,171,946	320,797	12,492,743
Total Net Position	$ 38,440,817	$ 320,797	$ 38,761,614

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

OPERATING REVENUES:	Waterworks and Wastewater Fund	Solid Waste Fund	Total
Charges for services	$ 6,577,685	$ 1,155,665	$ 7,733,350
Hookups and reconnect fees	480,290	-	480,290
Miscellaneous income	43,311	-	43,311
Total Operating Revenue	7,101,286	1,155,665	8,256,951
OPERATING EXPENSES:			
Wages and benefits	2,518,371	-	2,518,371
Insurance	260,636	-	260,636
Repairs and maintenance	772,485	-	772,485
Utilities	688,372	-	688,372
Contracted refuse hauling and other expense	-	890,312	890,312
All other expense	564,502	-	564,502
Depreciation	1,869,901	-	1,869,901
Total Operating Expenses	6,674,267	890,312	7,564,579
OPERATING INCOME	427,019	265,353	692,372
NON-OPERATING REVENUES (EXPENSES):			
Property taxes	177,846	-	177,846
Sales taxes	832,196	-	832,196
Sale of assets	8,328	-	8,328
Lease income	22,800	-	22,800
Interest income-checking and savings	404,703	-	404,703
Interest expense and agent fees	(756,332)	-	(756,332)
Total Non-operating Revenues	689,541	-	689,541
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	1,116,560	265,353	1,381,913
CAPITAL TRANSFERS AND CONTRIBUTIONS			
Capital contributions	1,156,890	-	1,156,890
Transfers	-	(100,000)	(100,000)
Total	1,156,890	(100,000)	1,056,890
CHANGE IN NET POSITION	2,273,450	165,353	2,438,803
TOTAL NET POSITION - BEGINNING	36,167,367	155,444	36,322,811
TOTAL NET POSITION - ENDING	$ 38,440,817	$ 320,797	$ 38,761,614

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

CITY OF OZARK, MISSOURI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 7,211,160	$ 1,104,719	$ 8,315,879
Payments to suppliers	(2,360,593)	(1,050,754)	(3,411,347)
Payments to employees	(2,488,047)	-	(2,488,047)
Net Cash Provided by Operating Activities	2,362,520	53,965	2,416,485
CASH FLOWS FROM NONCAPITAL ACTIVIITES:			
Transfers (to)	-	(100,000)	(100,000)
Sale of assets	8,328	-	8,328
Lease income	22,800	-	22,800
Property taxes	177,846	-	177,846
Sales taxes	832,196	-	832,196
Net Cash Provided by (Used for) Noncapital Activities	1,041,170	(100,000)	941,170
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	1,156,890	-	1,156,890
Payments for capital acquisitions	(2,844,604)	-	(2,844,604)
Principal Repayments	(1,757,194)	-	(1,757,194)
Interest paid	(795,129)	-	(795,129)
Net Cash (Used for) Capital and Related Financing Activities	(4,240,037)	-	(4,240,037)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	404,703	-	404,703
Net Cash Provided by Investing Activities	404,703	-	404,703
NET CASH (DECREASE) FOR THE YEAR	(431,644)	(46,035)	(477,679)
CASH AT BEGINNING OF YEAR	18,729,470	193,660	18,923,130
CASH AT END OF YEAR	$ 18,297,826	$ 147,625	$ 18,445,451
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 11,530,080	$ 147,625	$ 11,677,705
Restricted assets-Cash and cash equivalents	6,767,746	-	6,767,746
	$ 18,297,826	$ 147,625	$ 18,445,451
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 427,019	$ 265,353	$ 692,372
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation expense	1,869,901	-	1,869,901
(Increase) Decrease in accounts receivable	65,454	(50,946)	14,508
(Increase) Decrease in prepaid items	(9,794)	-	(9,794)
Increase (Decrease) in accounts payable	(7,644)	(160,442)	(168,086)
Increase (Decrease) in accrued wages and benefits	15,555	-	15,555
Increase (Decrease) in pensions	14,769	-	14,769
Increase (Decrease) in other liabilities	(57,160)	-	(57,160)
Increase in customer deposits	44,420	-	44,420
Net Cash Provided by Operating Activities	$ 2,362,520	$ 53,965	$ 2,416,485

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services; public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Blended component units

Ozark Public Funding Corporation (PFC) and Land Clearance for Redevelopment Authority (LRCA) are, in substance, the same as the Government, as their boards are appointed by mayor and council. In addition, they receive all their funding from the City which is used to pay off long term debt. Therefore, they are reported as part of the primary government as a debt service fund. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters in February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

Nonmajor Fund Types:

Debt Service Funds – This fund represents the component units PFC and LCRA which receive transfers from the General Fund $ 433,117 for use in paying the principal and interest on bank loans.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonmajor Fund Types: - continued

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at cost.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowances

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had $ $ 30,392 for water and sewer, $ 5,882 for solid waste, and $ 11,342 for property taxes as allowances for doubtful accounts. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

Prepaid items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. The cost of governmental fund-type prepaids is recorded as an expenditure when consumed rather than when purchased.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. 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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five year anniversary of the respective debt issue. As of December 31, 2019, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pensions

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances-Governmental Funds

As of December 31, 2019, fund balances of the governmental funds are classified as follows:

Non-spendable-This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted-This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed-This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned-This classification is used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily.

Unassigned-This classification represents the residual positive balance within the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 639,758.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Restrictions of Net Position

The City records restrictions to indicate that a portion of the net position is legally segregated for a specific future use. The following details the description and amounts of all restrictions used by the City as of December 31, 2019:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 1,835,968
Depreciation and replacement	1,106,834
	$ 2,942,802
Construction projects	$ 3,824,944
Governmental Activities	
Debt reserves	$ 695,270

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2019 was $ 295,108,123 with the levy set at $ .2922 total broken down $ .2337 for General Fund and $ .0585 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 3,328,784), 3/8 cent Transportation sales tax ($ 1,246,401) (expires September 30, 2022) plus a Christian County sales tax ($ 166,428), ¼ cent Capital Improvement sales tax ($ 831,529), ½ cent Park/Storm Water sales tax ($ 1,664,380) and ¼ cent Sewer sales tax for Capital Improvements ($ 832,196).

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2019, expenditures did not exceed appropriations in any of the Governmental Funds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY(Continued)

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 29,510,812. The City did not have any general obligation bonds outstanding as of December 31, 2019.

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2019, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

Missouri State Statues authorize the City to deposit funds in obligations of the U.S. Treasury, federal agencies and instrumentalities, certificates of deposit, and repurchase agreements. Custodial credit risk is the risk that, in event of a bank failure, the government's deposits may not be returned to it. The City's deposits policy for custodial credit risk is set by statute. Statutes require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities, which are of the same type as authorized for investment by the City, are limited to the following as prescribed by state statutes:

*Bonds of the State of Missouri, of the United States, or of any wholly owned corporation of the United States.

*Other short-term obligations of the United States.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have a written investment policy covering credit risk.

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2019, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 2,032,336	$ 955,815
Depreciation and replacement	910,466	900,521
Projects	3,824,944	-
	$ 6,767,746	$ 1,856,336

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt reserves	$ 667,628	$ 667,268
General Fund		
Debt reserves	27,642	$ 27,642
Grants and donations	117,064	
Court	1,457	
Operation reserves	639,758	
	$ 1,453,549	

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2019 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 7,885,052	$ -	$ -	$ 7,885,052
Total capital assets not being depreciated	7,885,052	-	-	7,885,052
Capital assets, being depreciated:				
Land improvements	22,083,000	3,243,777	-	25,326,777
Buildings	18,091,688	-	-	18,091,688
Machinery and Vehicles	3,720,842	319,139	157,993	3,881,988
Total capital assets being depreciated	43,895,530	3,562,916	157,993	47,300,453
Less: Accumulated depreciation for:				
Land improvements	5,941,945	847,396	-	6,789,341
Buildings	3,581,200	365,717	-	3,946,917
Machinery and Vehicles	2,929,462	277,032	157,993	3,048,501
Total accumulated depreciation	12,452,607	1,490,145	157,993	13,784,759
Total capital assets being depreciated, net	31,442,923	2,072,771	-	33,515,694
Governmental activities capital assets, net	$ 39,327,975	$ 2,072,771	$ -	$ 41,400,746

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 75,069
Police	86,463
Storm water	13,516
Streets	916,290
Parks	398,807
	$ 1,490,145

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 948,500	$ 48,939	$ -	$ 997,439
Construction in progress	283,269	-	257,980	25,289
Total capital assets not being depreciated	$ 1,231,769	$ 48,939	$ 257,980	$ 1,022,728
Capital assets, being depreciated:				
Buildings	$ 198,337	$ -	$ -	$ 198,337
Water system	25,186,033	1,508,149	-	26,694,182
Waste water system	46,154,004	1,545,496	64,345	47,635,155
Total capital assets being depreciated	71,538,374	3,053,645	64,345	74,527,674
Less accumulated depreciation for:				
Buildings	47,668	3,966	-	51,634
Water system	8,203,768	631,496	-	8,835,264
Waste water system	19,444,136	1,234,439	64,345	20,614,230
Total accumulated depreciation	27,695,572	1,869,901	64,345	29,501,128
Total capital assets being depreciated, net	$ 43,842,802			$ 45,026,546
Business-type activities capital assets, net	$ 45,074,571			$ 46,049,274

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 658,299
Wastewater	1,211,602
	$ 1,869,901

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2019 as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 13,135,000	$ -	$ 1,240,000	$ 11,895,000	$ 1,318,000
Cert. of Part.	13,213,184	-	405,000	12,808,184	400,760
NID Bonds	936,001	-	112,194	823,807	112,789
Totals	$ 27,284,185	$ -	$ 1,757,194	$ 25,526,991	$ 1,831,549
Compensated Absences	$ 69,572	$ 117,936	$ 106,008	$ 81,500	$ 69,572

As reported on the financial statement:	
Amount due within one year	
Debt	$ 1,831,549
Compensated absences	69,572
Amount due in more than one year:	
Revenue bonds	10,577,000
NID Bonds	711,018
Certificate of participation	12,407,424
Compensated absences	11,928
	$ 25,608,491

Accrued compensation liability are liquidated in proportion to the Water and Sewer Departments.

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

NOTE E – LONG-TERM DEBT (Continued)

State Revolving Fund Program Bonds: The City has $ 11,730,000 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2019, the reserve fund has approximately $ 8,576,021.

The Proprietary Funds long-term debt as of December 31, 2019 follows:

Revenue Bonds

$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.	$ 190,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.	3,145,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.	8,395,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.	165,000
	$ 11,895,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2019 follows:

Year Ending December 31,	Principal	Interest	Total
2020	$ 1,285,000	$ 513,393	$ 1,798,393
2021	1,325,000	407,507	1,732,507
2022	1,380,000	394,183	1,774,183
2023	1,360,000	329,161	1,689,161
2024	1,410,000	265,901	1,675,901
2025-2028	5,135,000	426,346	5,561,346
	$ 11,895,000	$ 2,336,491	$ 14,231,491

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 6,153,184
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,655,000
Total Certificates of Participations	$ 12,808,184

NOTE E – LONG-TERM DEBT (Continued)

Year Ending	Water Department		General Fund	
December 31,	Principal	Interest	Principal	Interest
2020	$ 433,760	$ 447,497	$ 15,246	$ 10,366
2021	438,559	434,863	16,038	9,897
2022	443,559	421,368	16,236	9,412
2023	505,752	406,001	17,118	8,895
2024	534,750	388,187	19,008	8,300
2025-2029	2,844,349	1,621,718	103,158	30,016
2030-2034	4,217,455	972,497	69,964	9,101
2035-2038	3,390,000	224,901	-	-
	$ 12,808,184	$ 4,917,032	$ 256,768	$ 85,987

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District. Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 407,750
$ 797,500 2006 Series Stonegate Improvement District. Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026.	279,125
$ 270,000 2006 Series Laurel Hills Improvement District. Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027.	136,932
	$ 823,807

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2019 is as follows:

Year Ending December 31,	Principal	Interest	Total
2020	$ 112,789	$ 37,759	$ 150,548
2021	113,443	32,389	145,832
2022	114,109	27,063	141,172
2023	114,805	21,709	136,514
2024	115,521	16,355	131,876
2025-2027	253,140	17,221	270,361
	$ 823,807	$ 152,496	$ 976,303

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 86,628	$ -	$ 8,021	$ 78,607	$ 8,372
Certificates of Participation	18,736,816	-	275,048	18,461,768	290,246
PFC & LCRA Notes payable	1,729,181	-	498,741	1,230,440	501,846
	$ 20,552,625	$ -	$ 781,810	$ 19,770,815	$ 800,464
Compensated absences	$ 152,526	$ 163,286	$ 164,691	$ 151,121	$ 129,014

As reported on the financial statement:

Amount due within one year	
Debt	$ 800,464
Compensated absences	129,014
Amount due in more than one year:	
Notes payable	728,594
Special Assessment Bonds	70,235
Certificates of Participation	18,171,522
Compensated absences	22,107
Total	$ 19,921,936

For governmental activities, liability for compensated absences are generally liquidated by the General Fund.

The Governmental long-term special obligation debt as of December 31, 2019 follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 78,607

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2019 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 8,372	$ 3,547	$ 11,919
2021	8,759	3,161	11,920
2022	9,153	2,766	11,919
2023	9,565	2,354	11,919
2024	9,990	1,929	11,919
2025-2027	32,768	2,991	35,759
	$ 78,607	$ 16,748	$ 95,355

The Governmental long-term certification of participation debt as of December 31, 2019 follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 18,205,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	256,768
	$ 18,461,768

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2019 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 290,246	$ 799,004	$ 1,089,250
2021	311,038	790,285	1,101,323
2022	331,236	780,950	1,112,186
2023	352,118	770,983	1,123,101
2024	379,008	756,988	1,135,996
2025-2029	2,343,158	3,627,910	5,971,068
2030-2034	3,199,964	2,884,541	6,084,505
2035-2039	4,180,000	2,137,802	6,317,802
2040-2044	7,075,000	1,099,538	8,174,538
	$ 18,461,768	$ 13,648,001	$ 32,109,769

Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2019:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 1,729,181	$ -	$ 498,741	$ 1,230,440	$ 501,846

As reported on the financial statement:

Amount due within one year	$ 501,846
Amount due in more than one year:	
Note payables	728,594
Total	$ 1,230,440

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2019 follows:

Public Financing Corporation	
$ 886,400 note payable entered into February 25, 2009, for purchase of 2009 land acquisition. Payable with quarterly principal and interest payments of $12,018.68 and annual adjustable interest rate of 4.00%. With final payment October 8, 2021	$ 248,885
$ 300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	169,567
$ 430,922 Lease obligation entered into on August 1, 2017 for the purchase Office Warehouse at 751 N. 9th Street. Payable quarterly payments of $ 17,255.43 including principal and interest at 3.18% interest rate with the final payment September 1, 2024	302,831
Total	$ 721,283

Land Clearance for Redevelopment Authority	
$ 1,535,582 note payable entered into October 8, 2015 for the redemption of other notes for the purchase of property. Terms are $ 24,066.42 per month at 4.00% interest with final payment October 8, 2021.	$ 509,157

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the note payables as of December 31, 2019 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 501,846	$ 33,573	$ 535,419
2021	465,154	16,418	481,572
2022	109,210	6,717	115,927
2023	103,299	3,586	106,885
2024	50,931	871	51,802
	$ 1,230,440	$ 61,165	$ 1,291,605

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

At December 31, 2019, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

The City of Ozark's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

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

	2019 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

Employees covered by benefit terms

At June 30, 2019, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	41
Inactive employees entitled to but not yet receiving benefits	34
Active employees	105
Total	180

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 12.11% General and 11.9% Police of annual covered payroll.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

The employer's net pension liability was measured as June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2019.

Actuarial assumptions

The total pension liability in the February 28, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment expenses

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2019 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00%	4.16%
Fixed Income	28.00%	0.89%
Real Assets	33.00%	2.09%

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2018	$ 14,037,675	$ (14,459,724)	$ (422,049)
Changes for the year:			
Service Cost	468,241	-	468,241
Interest	1,021,297	-	1,021,297
Changes in benefits terms	-	-	-
Difference between expected and actual experienc	183,106	-	183,106
Contribution - employer	-	(539,556)	(539,556)
Net investment income	-	(965,758)	(965,758)
Benefit payments, including refunds	(368,121)	368,121	-
Administrative expense	-	19,689	19,689
Other changes	-	67,533	67,533
Net changes	1,304,523	(1,049,971)	254,552
Balances at 6/30/2019	$ 15,342,198	$ (15,509,695)	$ (167,497)

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate

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

	Current Single Discount	
1% Decrease	Rate Assumption	1% Increase
6.25%	7.25%	8.25%
$ 2,325,714	$ (167,497)	$ (2,190,570)

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

For the year ended June 30, 2019 the employer recognized pension expense of $ 613,759. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 350,620	$ (356,813)
Differences in assumptions	268,673	(94,093)
Excess(deficit) in investment returns	-	(395,380)
Contributions subsequent to the measurement date*	273,177	-
Total	$ 892,470	$ (846,286)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2020.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

Year ended:	
2020	$ (26,158)
2021	(195,042)
2022	(78,781)
2023	29,434
2024	25,695
Thereafter	17,859
Total	$ (226,993)

Payable to the Pension Plan

At December 31, 2019, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2019.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used for operations and property lease payments as set forth in the approved budget:

Operation transfers:	To	From
General Fund	$ 100,000	$ 499,317
Park Fund	499,317	-
Solid Waste	-	100,000
	$ 599,317	$ 599,317
Debt service:		
General Fund	$ -	$ 433,117
Debt Service Fund	433,117	-
	$ 433,117	$ 433,117

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the following funds paid from the Capital Improvement Fund for reimbursements of capital improvements and assets transferred from component units to Waterworks and Sewerage System Fund are as follows:

	To	From
General Fund	$ 770,000	$ -
Capital Improvement Fund	-	770,000
	$ 770,000	$ 770,000

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 78,758 was received during the year ended December 31, 2019 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2020	$ 85,375
2021	88,487
2022	91,740
2023	94,993
2024	98,246

NOTE M –EQUIPMENT LEASE

The City leases fitness equipment for the Park OC Center. The following is a summary of future lease payments:

	Fitness Equipment
2020	$ 61,804

It is the City's policy at the end of the lease to return all of the equipment and begin a new lease on new equipment.

NOTE N – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2019 is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
Third Street Water Improvements	$ 718,517	$ 25,289	$ 693,228
	$ 718,517	$ 25,289	$ 693,228

NOTE O – FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

The City adopted the following statements during the year ended December 31, 2019:

GASB Statement No. 75, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.* The objective of this Statement is to improve accounting and financial reporting by state and local governments for OPEB. This Statement replaces the requirements of Statements No. 45 and No. 57. The Statement is effective for periods beginning after June 15, 2018.

GASB Statement No. 85, *Omnibus 2019 Activities,* issued March 2018*,* will be effective for the City beginning after June 15, 2018. This Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB].

NOTE O– FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

GASB Statement No. 86, *Certain Debt Extinguishment Issues,* issued May 2018*,* will be effective for the City beginning after June 15, 2018. This Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

GASB Statement No. 90, *Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61,* issued August 2018*,* will be effective for the City for reporting periods beginning after December 15, 2018. The primary objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organizations should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

GASB Statement No. 84, *Fiduciary Activities,* issued January 2018*,* will be effective for the City beginning after December 15, 2018. This Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* issued April 2018*,* will be effective for the City for reporting periods beginning after June 15, 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The City did not have any changes to report for the year ending December 31, 2019 upon adopting GASB 75, 84, 85, 86, 88 and 90.

NOTE O– FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

The Statements which might impact the City are as follows:

GASB Statement No. 83, *Certain Asset Retirement Obligations,* issued November 2016*,* will be effective for the City beginning with its fiscal year ending December 31, 2019. This Statement is to provide financial statement users with information about assets retirement obligations (AROs) that were not addressed in GASB standards establishing uniform accounting and financial reporting requirement for these obligations.

GASB Statement No. 87, *Leases,* issued June 2018*,* will be effective for the City beginning after December 25, 2019. This Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period,* issued June 2018*,* will be effective for the City for reporting periods beginning after December 15, 2019. The primary objective of this Statement is (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2019

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 677,750	$ 692,153	$ 732,894	$ 40,741
Franchise taxes	553,000	604,810	628,955	24,145
Sales taxes	4,296,050	4,430,450	4,575,185	144,735
Intergovernmental:				
Missouri motor fuel taxes	720,000	720,000	727,251	7,251
Christian County sales tax	30,000	196,701	166,428	(30,273)
Charge for services:				
Police services	80,000	55,000	53,413	(1,587)
Licenses & permits	172,500	265,826	275,254	9,428
Fines & forfeitures	223,952	93,943	91,946	(1,997)
Interest	8,443	42,340	71,692	29,352
Grants	19,600	94,558	96,496	1,938
Rents	77,000	78,200	87,080	8,880
Developers contribution	-	2,249,358	2,249,358	-
Miscellaneous	5,000	20,177	30,755	10,578
Total Revenues	6,863,295	9,543,516	9,786,707	243,191
EXPENDITURES				
Current:				
General government	1,703,028	1,390,779	1,254,101	136,678
Police	3,028,839	2,891,558	2,847,690	43,868
Court	49,810	55,035	57,116	(2,081)
Street	870,895	880,883	758,761	122,122
Capital outlay	854,000	3,444,209	3,397,343	46,866
Debt service:				
Principal	25,000	25,000	23,609	1,391
Interest and fees	5,500	5,500	30,021	(24,521)
Total Expenditures	6,537,072	8,692,964	8,368,641	324,323
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	326,223	850,552	1,418,066	567,514
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	870,000	870,000	870,000	-
Transfers (to) other funds	(1,834,590)	(869,590)	(932,434)	(62,844)
Sale of assets	-	8,168	8,168	-
	(964,590)	8,578	(54,266)	(62,844)
NET CHANGE IN FUND BALANCE	$ (638,367)	$ 859,130	1,363,800	$ 504,670
FUND BALANCES - BEGINNING			3,524,329	
FUND BALANCES - ENDING			$ 4,888,129	

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 165,750	$ 165,750	$ 179,885	$ 14,135
Sales taxes	1,313,505	1,403,551	1,664,380	260,829
Charge for services:				
Park programs	1,847,195	2,088,349	1,779,154	(309,195)
Interest	6,000	35,881	71,657	35,776
Rents	1,800	1,800	76,975	75,175
Impact fees	75,000	90,518	59,560	(30,958)
Miscellaneous	1,000	1,000	14,061	13,061
Total Revenues	3,410,250	3,786,849	3,845,672	58,823
Current:				
Administration park department	2,861,486	2,792,124	2,597,303	194,821
Storm water	66,000	45,545	13,332	32,213
Capital outlay	70,000	118,048	165,573	(47,525)
Debt service:				
Principal	260,000	260,000	260,000	-
Interest and fees	799,438	776,240	778,048	(1,808)
Total Expenditures	4,056,924	3,991,957	3,814,256	177,701
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(646,674)	(205,108)	31,416	236,524
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	463,590	495,268	499,317	4,049
NET CHANGE IN FUND BALANCE	$ (183,084)	$ 290,160	530,733	$ 240,573
FUND BALANCES - BEGINNING			4,507,109	
FUND BALANCES - ENDING			$ 5,037,842	

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON INFORMATION
DECEMBER 31, 2019

Explanation of Budgetary Process

The City Council follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

a. City department directors prepare departmental operating budgets and the Director of Finance makes revenue projections on or before September 1st.
b. Departmental meetings are conducted during the month of October with the City Manager and the Director of Finance to allow the departments to support their budgets.
c. Preliminary budget summaries of revenues and expenditures/expenses are prepared for review by the City Manager.
d. Final budget decisions are made by the City Manager by mid-November.
e. A proposed budget is submitted to the City Council by the end of November.
f. Prior to January 1st, the budget is legally enacted. Projected expenditures cannot exceed estimated revenues plus fund balances at the beginning of the year.
g. Budgetary control is exercised by the City Council at the department and fund levels. This is the legal level of control. All unexpended appropriations lapse at year-end.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

The budgeted amounts included in the basic financial statements are as originally adopted or amended by the City Council, pursuant to State Statutes. The City Council adopts annual budgets for the General Fund, Park/Storm Water Fund, Capital Improvement Fund and Debt Service Fund.

For the year ended December 31, 2019, actual expenditures were within budget.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2019	2018	2017	2016	2015
Total Pension Liability					
Service costs	$ 468,241	$ 384,253	$ 368,306	$ 359,531	$ 359,695
Interest on Total Pension Liability	1,021,297	871,188	808,447	731,857	688,854
Changes in benefits terms		1,254,378	-	-	-
Difference between expected and actual experience	183,106	(91,636)	41,033	(138,114)	(165,300)
Changes in assumptions	-	-	(175,642)	596,565	-
Benefit payments, including refunds	(368,121)	(409,120)	(297,516)	(361,316)	(221,179)
Net change in total pension liability	1,304,523	2,009,063	744,628	1,188,523	662,070
Total Pension Liability-beginning	14,037,675	12,028,612	11,283,984	10,095,461	9,433,391
Total Pension Liability-ending	$ 15,342,198	$ 14,037,675	$ 12,028,612	$ 11,283,984	$ 10,095,461
Plan Fiduciary Net Position					
Contributions - employer	$ (539,556)	$ (488,853)	$ (409,182)	$ (401,675)	$ (449,197)
Contributions - employee	-	-	-	-	(6,291)
Net investment income	(965,758)	(1,633,648)	(1,353,122)	15,442	(225,128)
Benefits payments, including refunds	368,121	409,120	297,516	361,316	221,179
Pension Plan Administrative Expense	19,689	13,320	12,898	12,118	12,956
Other (Net Transfer)	67,533	52,301	16,999	110,197	(245,288)
Net change in plan fiduciary net position	(1,049,971)	(1,647,760)	(1,434,891)	97,398	(691,769)
Plan Fiduciary Net Position-beginning	(14,459,724)	(12,811,964)	(11,377,073)	(11,474,471)	(10,782,702)
Plan Fiduciary Net Position-ending	$ (15,509,695)	$ (14,459,724)	$ (12,811,964)	$ (11,377,073)	$ (11,474,471)
Net Pension Liability/(Asset)	$ (167,497)	$ (422,049)	$ (783,352)	$ (93,089)	$ (1,379,010)
Plan fiduciary net position as a percentage of the total pension liability	101.09%	103.01%	106.51%	100.82%	113.66%
Covered payroll	$ 4,593,400	$ 4,253,903	$ 4,199,370	$ 4,163,024	$ 4,070,250
Net Pension liability as a percentage of covered payroll	-3.65%	-9.92%	-18.65%	-2.24%	-33.88%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2010	$ 519,220	$ 502,289	$ 16,931	$ 3,926,061	12.79%
2011	505,881	505,881	-	3,859,744	13.11%
2012	524,410	524,410	-	3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%
2017	394,221	394,221	-	4,163,024	9.47%
2018	542,495	542,495	-	4,404,436	12.32%
2019	543,940	543,940	-	4,519,135	12.04%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 28, 2019
Notes:	The roll-forward of total pension liability from February 28, 2019 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 11 to 18 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary Increases	3.25% to 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information:	None

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2019

OTHER SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

ASSETS	Debt Service Fund	Capital Improvement Fund	Total
Cash and cash equivalents	$ 440,022	$ 107,188	$ 547,210
Accounts receivable-sales tax	-	75,729	75,729
TOTAL ASSETS	$ 440,022	$ 182,917	$ 622,939
LIABILITIES			
Due to other funds	$ 449,849	$ -	$ 449,849
Total Liabilities	449,849	-	449,849
FUND BALANCES			
Restricted-			
Capital Improvements	-	182,917	182,917
Unassigned (Deficit)	(9,827)	-	(9,827)
Total Fund Balances	(9,827)	182,917	173,090
TOTAL LIABILITIES AND FUND BALANCES	$ 440,022	$ 182,917	$ 622,939

CITY OF OZARK, MISSOURI

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Debt Service Fund	Capital Improvement Fund	Total
REVENUES;			
Sales tax	$ -	$ 831,529	$ 831,529
Interest	7,937	-	7,937
Rents	114,208	-	114,208
Miscellaneous	1,400	-	1,400
Total Revenues	123,545	831,529	955,074
EXPENDITURES:			
Debt service:			
Principal	498,741	-	498,741
Interest and fees	53,200	-	53,200
Total Expenditures	551,941	-	551,941
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	(428,396)	831,529	403,133
OTHER FINANCING SOURCES (USES)			
Transfers In	433,117	-	433,117
Transfers (out)	-	(770,000)	(770,000)
NET CHANGE IN FUND BALANCE	4,721	61,529	66,250
FUND BALANCES - BEGINNING	(14,548)	121,388	106,840
FUND BALANCES - ENDING (DEFICIT)	$ (9,827)	$ 182,917	$ 173,090

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Improvement Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Sales taxes	$ 772,650	$ 825,447	$ 831,529	$ 6,082
Total Revenues	772,650	825,447	831,529	6,082
OTHER FINANCING SOURCES (USES)				
Transfers (to) other funds	(770,000)	(770,000)	(770,000)	-
NET CHANGE IN FUND BALANCE	$ 2,650	$ 55,447	61,529	$ 6,082
FUND BALANCES - BEGINNING			121,388	
FUND BALANCES - ENDING			$ 182,917	

	Debt Service Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Interest	$ 8,000	$ 8,000	$ 7,937	$ (63)
Rents	115,000	115,000	114,208	(792)
Miscellaneous	-	-	1,400	1,400
Total Revenues	123,000	123,000	123,545	545
EXPENDITURES				
Debt service:				
Principal	498,741	498,741	498,741	-
Interest	53,200	53,200	53,200	-
Total Expenditures	551,941	551,941	551,941	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(428,941)	(428,941)	(428,396)	545
OTHER SOURCES (USES)				
Transfers in	433,117	433,117	433,117	-
Total Other Sources	433,117	433,117	433,117	-
NET CHANGE IN FUND BALANCE	$ 4,176	$ 4,176	4,721	$ 545
FUND BALANCES - BEGINNING			(14,548)	
FUND BALANCES - ENDING (DEFICIT)			$ (9,827)	

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2019

SECTION III - STATISTICAL SECTION

(Unaudited)

City of Ozark, Missouri

Statistical Section Overview

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents **Pages**

Financial Trends

These Schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 67-72

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources. 73-79

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. 80-84

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. 85-87

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. 88-90

Sources: Unless otherwise noted, the information in these schedules is derived from the audited annual financial reports for the relevant year.

CITY OF OZARK, MISSOURI
Net Position by Component
Last 10 Fiscal Years

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
Governmental activities										
Net investment in capital assets	$ 21,882,169.00	$ 19,792,488.00	$ 16,388,853	$ 13,521,562	$ 11,821,889	$ 10,957,196	$ 10,591,749	$ 7,923,661	$ 7,755,881	$ 8,962,641
Restricted	69,490.00	819,556.00	2,182,340	2,151,834	1,545,000	2,147,170	1,943,269	2,063,000	2,518,620	2,338,884
Unrestricted	9,945,922.00	6,492,086.00	5,720,013	6,341,012	6,912,707	4,048,708	3,155,439	3,856,784	3,181,374	2,019,480
Total governmental activities net position	$ 31,897,581.00	$ 27,104,130.00	$ 24,291,206	$ 22,014,408	$ 20,279,596	$ 17,153,074	$ 15,690,457	$ 13,843,445	$ 13,455,875	$ 13,321,005
Business-type activities										
Net investment in capital assets	$ 20,587,591.00	$ 19,715,659.00	$ 15,068,037	$ 10,695,017	$ 14,521,276	$ 12,847,034	$ 10,420,509	$ 16,766,895	$ 15,457,380	$ 14,232,920
Restricted	5,681,280.00	5,613,182.00	7,987,036	9,782,390	6,682,768	9,164,804	10,400,424	4,797,075	5,483,079	5,724,473
Unrestricted	12,492,743.00	10,993,970.00	11,590,107	12,523,614	9,641,344	6,641,671	6,792,540	4,890,347	4,180,589	3,342,822
Total business-type activities net position	$ 38,761,614.00	$ 36,322,811.00	$ 34,645,180	$ 33,001,021	$ 30,845,388	$ 28,653,509	$ 27,613,473	$ 26,454,317	$ 25,121,048	$ 23,300,215
Primary government										
Net investment in capital assets	$ 42,469,760.00	$ 39,508,147.00	$ 31,456,890	$ 24,216,579	$ 26,343,165	$ 23,804,230	$ 21,012,258	$ 24,690,556	$ 23,213,261	$ 23,195,561
Restricted	5,750,770.00	6,432,738.00	10,169,376	11,934,224	8,227,768	11,311,974	12,343,693	6,860,075	8,001,699	8,063,357
Unrestricted	22,438,665.00	17,486,056.00	17,310,120	18,864,626	16,554,051	10,690,379	9,947,979	8,747,131	7,361,963	5,362,302
Total primary government net position	$ 70,659,195.00	$ 63,426,941.00	$ 58,936,386	$ 55,015,429	$ 51,124,984	$ 45,806,583	$ 43,303,930	$ 40,297,762	$ 38,576,923	$ 36,621,220

CITY OF Ozark, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 1 of 2

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
Expenses										
Government Activities										
Administration	$ 1,333,588	$ 1,511,583	$ 1,252,244	$ 1,218,057	$ 1,150,947	$ 1,145,806	$ 1,062,310	$ 1,100,849	$ 1,401,799	$ 1,259,316
Public Safety	$ 2,973,267	$ 3,139,038	2,947,731	$ 2,930,467	$ 2,628,419	$ 2,690,892	$ 2,848,087	$ 2,517,193	$ 2,505,658	$ 2,562,377
Parks & Recreation	$ 2,997,065	$ 2,926,520	2,708,982	2,675,328	2,568,444	2,707,119	2,531,024	2,793,859	2,498,403	2,552,525
Stormwater	$ 26,848	$ 20,028	43,121	-						
Streets	$ 1,746,300	$ 1,644,791	1,675,404	1,332,357	1,315,161	1,190,263	641,003	905,895	987,582	1,002,473
Interest	$ 845,131	$ 892,475	899,101	912,468	1,063,885	995,707	994,263	907,636	890,339	908,406
Total Government Activities	$ 9,922,199	$ 10,134,435	9,526,583	9,068,677	8,726,856	8,729,787	8,076,687	8,225,432	8,283,781	8,285,097
Business -type Activities										
Water	$ 3,326,332	$ 3,452,953	3,008,455	2,606,761	2,474,304	2,486,968	2,247,757	2,159,614	1,969,881	1,916,786
Sewer	$ 4,181,467	$ 4,369,956	4,072,227	4,310,197	3,838,042	4,531,729	4,312,506	4,485,363	3,988,930	4,094,586
Sanitation	$ 890,312	$ 995,058	867,357	835,928	797,122	783,707	738,503	717,109	639,265	673,435
Total Business-type Activities	$ 8,398,111	$ 8,817,967	7,948,039	7,752,886	7,109,468	7,802,404	7,298,766	7,362,086	6,598,076	6,684,807
Program Revenues										
Government Activities										
Charges for services	$ 2,478,030	$ 2,349,866	2,294,580	2,268,975	2,249,655	2,239,833	2,140,970	2,058,264	1,732,918	1,823,037
Operating grants and contributions	$ 56,376	$ 25,414	46,812	81,829	123,174	97,032	125,259	45,630	393,020	322,711
Capital grants and contributions	$ 2,349,038	$ 1,950,444	1,755,873	887,685	676,169	560,616	152,082	567,570	61,865	668,800
Total Government Activities	$ 4,883,444	$ 4,325,724	4,097,265	3,238,489	3,048,998	2,897,481	2,418,311	2,671,464	2,187,803	2,814,548
Business-type Activities										
Charges for services	$ 8,356,951	$ 8,195,716	7,916,878	7,909,416	7,594,158	7,399,442	6,675,797	6,652,252	6,115,118	6,243,958
Operating grants and contributions	$ -		-	56,173	-				54,000	
Capital grants and contributions	$ 1,156,890	$ 1,073,536	808,097	1,100,650	179,615	106,970	496,600		808,315	579,487
Total Business-type Activities	$ 9,513,841	$ 9,269,252	$ 8,724,975	$ 9,066,239	$ 7,773,773	$ 7,506,412	$ 7,172,397	$ 6,652,252	$ 6,977,433	$ 6,823,445

CITY OF OZARK, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
Net (Expense)/Revenue										
Government Activities	$ (5,038,755)	$ (5,808,711)	$ (5,429,318)	$ (5,830,188)	$ (5,677,858)	$ (5,832,306)	$ (5,658,376)	$ (5,553,968)	$ (6,095,978)	$ (5,470,549)
Business-type Activities	1,115,730	451,285	776,936	1,313,353	664,305	(295,992)	(126,369)	(709,834)	379,357	138,638
Total Net Expense	(3,923,025)	(5,357,426)	(4,652,382)	(4,516,835)	(5,013,553)	(6,128,298)	(5,784,745)	(6,263,802)	(5,716,621)	(5,331,911)
General Revenues And Other Changes In Net Positon										
Government Activities										
Taxes	9,526,536	8,395,893	7,563,977	7,460,776	7,272,166	7,129,502	6,410,750	6,247,166	6,084,899	5,653,830
Interest	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343	44,309
Other	46,216	37,092	37,223	(40,813)	101,145	62,877	28,937	12,636	40,106	325,283
Transfers In/(out)	100,000	100,000	83,000	121,898	78,000	65,000	282,641	(362,618)	50,500	45,000
Gain on Sale of Assets	8,168									
Total Government Activities	9,832,206	8,621,635	7,706,116	7,565,000	7,468,234	7,270,930	6,739,308	5,961,574	6,230,848	6,068,422
Business-type Activities										
Taxes	1,010,042	944,646	888,284	909,443	892,753	868,521	794,978	922,403	796,574	706,002
Interest	404,703	368,386	61,939	54,735	47,475	383,414	593,179	622,872	660,942	789,507
Other		13,314		-		149,093	(135,780)	2,378	34,460	2,581
Transfers In/(out)	(100,000)	(100,000)	(83,000)	(121,898)	(78,000)	(65,000)	(282,641)	529,037	(50,500)	(45,000)
Gain on Sale of Assets	8,328									
Total Business-type Activities	1,323,073	1,226,346	867,223	842,280	862,228	1,336,028	969,736	2,076,690	1,441,476	1,453,090
Total Primary Government	11,155,279	9,847,981	8,573,339	8,407,280	8,330,462	8,606,958	7,709,044	8,038,264	7,672,324	7,521,512
Changes in Net Position										
Government Activities	4,793,451	2,812,924	2,276,798	1,734,812	1,790,376	1,438,624	1,080,932	407,606	134,870	597,873
Business-type Activities	2,438,803	1,677,631	1,644,159	2,155,633	1,526,533	1,040,036	843,367	1,366,856	1,820,833	1,591,728
Total Change in Net Position	**$ 7,232,254**	**$ 4,490,555**	**$ 3,920,957**	**$ 3,890,445**	**$ 3,316,909**	**$ 2,478,660**	**$ 1,924,299**	**$ 1,774,462**	**$ 1,955,703**	**$ 2,189,601**

CITY OF OZARK, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
General Fund										
Nonspendable	$ 529,712	$ 457,087	$ 472,799	$ 449,606	$ 478,973	$ 57,978	$ 37,796	$ 13,034	$ 689,602	
Restricted	37,454	194,144	209,894	204,884	198,350	293,161	328,567	472,422	59,062	$ 51,663
Assigned	748,467	625,412	77,147	101,927	91,606	119,432	492,004	201,135	1,350	
Unassigned	3,572,496	2,247,686	1,615,972	2,153,872	2,005,477	1,816,601	1,274,005	1,326,853	754,388	1,068,406
Total General Fund	4,888,129	3,524,329	$ 2,375,812	$ 2,910,289	$ 2,774,406	$ 2,287,172	$ 2,132,372	$ 2,013,444	$ 1,504,402	$ 1,120,069
Park/Stormwater Funds										
Nonspendable	62,274	117,611	$ 142,266	$ 133,388	$ 105,054	$ 12,064	$ 10,045	$ 16,615	$ 115,647	
Restricted	667,628	4,389,498	3,907,167	3,826,765	3,665,524	3,405,473	2,472,033	2,928,394	2,397,061	2,269,411
Assigned	4,307,940						855,855		1,234,906	
Unassigned								789,029		629,006
Total Park/Stormwater Fund	5,037,842	4,507,109	$ 4,049,433	$ 3,960,153	$ 3,770,578	$ 3,417,537	$ 3,337,933	$ 3,734,038	$ 3,747,614	$ 2,898,417
All Other Governmental Funds										
Nonspendable		667	-	667					165,043	8,055
Restricted	182,917	106,173	270,419	130,379	228,000	247,538	137,288	142,435	61,147	9,755
Assigned				232,170	188,730				221,788	
Unassigned	(9,827)					(17,684)	(16,189)			322,068
Total All Other Governmental Funds	173,090	106,840	$ 270,419	$ 363,216	$ 416,730	$ 229,854	$ 121,099	$ 142,435	$ 447,978	$ 339,878
Total Governmental Fund Balances	$ 10,099,061	$ 8,138,278	$ 6,695,664	$ 7,233,658	$ 6,961,714	$ 5,934,563	$ 5,591,404	$ 5,889,917	$ 5,699,994	$ 4,358,364

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
REVENUES										
Taxes	$ 8,877,552	$ 7,757,022	$ 7,012,037	$ 6,915,236	$ 6,743,832	$ 6,495,888	$ 5,873,628	$ 5,749,856	$ 5,530,710	$ 5,118,118
Franchise Fees	628,955	635,272	553,334	543,546	564,066	596,678	545,249	483,334	554,189	535,710
Licenses and permits	275,254	256,903	197,903	270,224	176,018	146,519	161,862	130,762	112,851	110,431
Fines and forfeitures	91,946	118,860	122,656	195,666	407,433	482,172	467,503	359,914	260,422	286,819
Investment earnings	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343	44,309
Other Fees	59,560	44,899	84,447	78,023			15,750	3,250	57,661	64,871
Donations and grants	2,345,854	295,306	515,693	937,514	787,630	176,622	221,711	609,950	442,597	515,659
Miscellaneous revenues	324,479	279,135	287,154	157,045	163,550	148,425	119,916	121,252	493,725	994,183
Charge for Services	1,832,567	1,687,161	1,608,690	1,585,249	1,549,487	1,487,520	1,452,929	1,455,257	849,486	832,289
Total Revenues	14,587,453	11,163,208	10,403,830	10,705,642	10,408,939	9,547,375	8,875,528	8,977,965	8,356,984	8,502,389
EXPENDITURES										
Current:										
Administrative fees	1,254,101	1,220,641	1,269,810	1,219,136	1,121,368	1,152,485	1,019,583	1,070,383	1,359,891	1,386,827
Public Safethy	2,904,806	2,750,377	2,742,996	2,625,386	2,435,041	2,471,331	2,426,985	2,360,466	2,254,698	2,280,680
Streets	772,093	703,411	892,549	709,681	765,585	756,113	454,316	583,011	677,451	919,295
Recreation	2,597,303	2,455,382	2,280,012	2,210,641	2,121,315	2,284,614	2,175,295	2,203,969	1,852,028	1,951,120
Capital Outlay	3,562,916	2,761,174	4,011,156	2,651,472	1,762,335	1,526,257	1,344,582	866,364	500,510	1,281,433
Debt service:										
Principal retirement	782,350	734,092	668,573	583,298	266,321	357,207	1,342,500	441,208	341,153	255,000
Interest and fiscal agent fees	861,269	879,920	883,546	902,587	1,057,328	1,007,361	994,150	907,636	920,398	913,631
Total Expenditures	$ 12,734,838	$ 11,504,997	$ 12,748,642	$ 10,902,201	$ 9,529,293	$ 9,555,368	$ 9,757,411	$ 8,433,037	$ 7,906,129	$ 8,987,986

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
Excess (Deficiency) Of Revenues Over Expneditures	**$ 1,852,615**	$ (341,789)	$ (2,344,812)	$ (196,559)	$ 879,646	$ (7,993)	$ (881,883)	$ 544,928	$ 450,855	$ (485,597)
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	1,802,434	1,558,826	1,721,497	1,952,334	1,287,842	531,693	1,074,321	991,584	648,021	1,296,250
Transfer to other funds	(1,702,434)	(1,458,826)	(1,638,497)	(1,830,436)	(1,209,842)	(466,693)	(999,321)	(1,354,202)	(597,521)	(1,251,250)
Lease Pymt to PFC & LCRA			-				207,641			
Insurance Claims			30,388	10,678	52,811	22,804	7,577	17,656	11,167	
Debt issuance cost			-			112,385				
Loan proceeds			430,922	300,000	1,535,582	19,350,000	309,707		829,108	
Retirement of Notes Payable					(1,532,102)	(19,695,333)				
Sale of capital assets	8,168	3,851	2,342	3,927	1,501	15,270		6,191		8,283
Developers Contribution		1,657,348	1,272,047			481,026		(16,234)		
Shared Cost of Riverside Bridge			(200,000)							
Impact Fees		23,204	14,945	32,000	11,713					
Total Other Financing Sources (Uses)	108,168	1,784,403	1,633,644	468,503	147,505	351,152	599,925	(355,005)	890,775	53,283
Net Change in Fund Balances	$ 1,960,783	$ 1,442,614	$ (711,168)	$ 271,944	$ 1,027,151	$ 343,159	$ (281,958)	$ 189,923	$ 1,341,630	$ (432,314)
Debt service as a percentage of noncapital expenditures	17.92%	18.46%	17.76%	18.01%	17.04%	17.00%	27.77%	17.83%	17.04%	15.16%

CITY OF OZARK, MISSOURI
Tax Revenues By Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Property Taxes	Sales Tax - City & County	Franchise Tax - Cable & Gas	Missouri Motor Fuel Tax	Other Taxes	Total Revenues
2019	$ 931,474	$ 7,237,522	$ 628,955	$ 727,251	$ 1,334	$ 9,526,535
2018	$ 864,401	$ 6,174,486	$ 635,272	$ 717,511	$ 624	$ 8,392,294
2017	$ 857,905	$ 5,432,563	$ 553,334	$ 720,627	$ 942	$ 7,564,429
2016	$ 792,159	$ 5,414,821	$ 543,546	$ 707,187	$ 1,069	$ 7,457,713
2015	$ 782,078	$ 5,263,539	$ 564,066	$ 697,088	$ 1,130	$ 7,306,771
2014	$ 854,731	$ 4,965,800	$ 596,678	$ 674,993	$ 364	$ 7,092,202
2013	$ 765,404	$ 4,461,502	$ 545,249	$ 646,477	$ 245	$ 6,418,632
2012	$ 729,647	$ 4,378,554	$ 483,334	$ 641,461	$ 194	$ 6,232,996
2011	$ 707,506	$ 4,429,514	$ 554,189	$ 387,025	$ 376	$ 6,078,234
2010	$ 555,458	$ 4,063,577	$ 535,710	$ 369,932	$ 326	$ 5,524,677

Note:

As set out in Section 32.057 of the Missouri Revised State Statues, it is a violation to make known in any manner the tax returns of departmental records derived from the Missouri Department of Revenue, including sales taxes, franchise fees, and other tax sources. Due to the confidentiality of earnings information, the above alternative information is provided to assist the users in understanding these revenue sources, including sales taxes, the City's largest own-source revenue.

CITY OF OZARK, MISSOURI
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
City of Ozark (Real Only)	0.2922	0.2922	0.2922	0.2922	0.2922	0.2944	0.2944	0.2944	0.2930	0.2919
Ozark Schools	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400
Ozark Fire District	0.6343	0.6366	0.6380	0.6380	0.6380	0.6398	0.6398	0.3888	0.3888	0.3888
Ozark Special Road District	0.1477	0.1482	0.1482	0.1482	0.1482	0.1488	0.1488	0.1488	0.1404	0.1404
County Revenue	0.0540	0.0620	0.0557	0.0715	0.0715	0.0000	0.0000	0.0000	0.0000	0.0000
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Library	0.2009	0.2009	0.2009	0.0887	0.0887	0.0887	0.0887	0.0887	0.0882	0.0875
Junior College	0.1990	0.2023	0.1498	0.1500	0.1494	0.1494	0.1479	0.1408	0.1405	0.1396
Ambulance	0.1311	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1305	0.1305
Senate Bill 40 Board	0.0790	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0794	0.0788
Health	0.0439	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0441	0.0438
Senior Citizens	0.0495	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total District Overlapping	6.0016	6.0189	5.9615	5.8653	5.8647	5.7978	5.7963	5.5382	5.5249	5.5213

Source: Christian County Collector

CITY OF OZARK, MISSOURI
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential	Agricultural	Commercial	Local Railroad and Utilities	Commercial/ State RRU	Total Taxable Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Actual Value	Total Direct Levy
2019	167,761,530	127,960	75,313,250	640,050	3,375,228	247,218,018	1,131,923,404	21.84%	0.2922
2018	158,650,630	124,650	76,405,210	465,380	2,434,322	238,080,192	1,083,869,916	21.97%	0.2922
2017	152,584,930	126,780	72,759,990	505,390	2,715,626	228,692,716	1,041,575,723	21.96%	0.2922
2016	144,852,320	119,420	68,051,060	458,400	2,674,642	216,155,842	985,826,117	21.93%	0.2922
2015	142,104,790	120,500	67,914,600	410,720	2,797,515	213,348,125	971,182,973	21.97%	0.2922
2014	137,967,770	113,490	64,646,100	381,800	2,542,682	205,651,842	938,249,977	21.92%	0.2944
2013	135,606,830	136,800	64,809,070	381,810	2,276,269	203,210,779	925,694,999	21.95%	0.2944
2012	134,644,730	123,720	59,040,120	193,810	1,956,834	195,959,214	900,908,611	21.75%	0.2944
2011	132,968,650	131,940	56,543,710	193,810	1,952,455	191,790,565	884,340,672	21.69%	0.2930
2010	132,690,640	229,390	54,679,620	193,810	1,827,703	189,621,163	877,474,413	21.61%	0.2919

Source: Christian County Clerk

NOTES: Residential property is assessed at 19% of appraised value, agriculture at 12% and commercial and industrial at 32%.
City of Ozark assesses property tax levy on real property only.

CITY OF OZARK, MISSOURI
Principal Property Taxpayers
Current Year and 2010

	2019			2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
Wal-Mart	$ 2,875,420	1	1.16%	$ 3,132,400	1	1.65%
Lowes	2,162,210	2	0.87%	2,414,620	2	1.27%
Ozark Riverview Manor	2,046,790	3	0.83%			
B & B Movie Theaters	2,039,170	4	0.82%			
Ozark MO Medical LLC	1,345,700	5	0.54%			
RCR Ozark LLC	1,283,170	6	0.52%			
HMR Properties LLP	1,228,290	7	0.50%	1,233,760	4	0.65%
OPV-PC LLC	1,132,160	8	0.46%	1,248,130	3	0.66%
FRS, LLC				1,101,180	5	0.58%
Old South Plantation, LLC	1,126,700	9	0.46%	1,013,440	6	0.53%
Tracker Marine, LP				913,150	7	0.48%
MFI, LLC				838,750	8	0.44%
Skyscapes of Ozark, LLC				839,400	9	0.44%
Sequiota Real Estate LLC	1,012,060	10	0.41%			
Curran Properties				794,280	10	0.42%
Total	$ 16,251,670		6.16%	$ 13,529,110		7.13%

Source: Christian County Assessor

CITY OF OZARK, MISSOURI
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/19	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2019	705,902	681,270	96.5%	-	681,270	96.5%
2018	695,672	667,670	96.0%	22,884	690,554	99.3%
2017	668,548	645,865	96.6%	19,773	665,638	99.6%
2016	632,492	592,249	93.6%	37,456	629,705	99.6%
2015	622,610	596,532	95.8%	24,893	621,425	99.8%
2014	605,010	577,525	95.5%	27,458	604,983	100.0%
2013	597,675	559,419	93.6%	38,256	597,675	100.0%
2012	576,080	545,009	94.6%	31,070	576,079	100.0%
2011	562,955	510,440	90.7%	52,515	562,955	100.0%
2010	553,259	506,851	91.6%	46,408	553,259	100.0%

Notes: The City of Ozark, Missouri levies property tax on real property only.
Christian County bills and collects property taxes on behalf of the City and retains a percentage of the taxes collected for costs of assessment and collection.
Collections may exceed the levy due to adjustments made by the county subsequent to the initial levy.

Source: Christian County Collector's Office

CITY OF OZARK, MISSOURI
Direct City Sales Tax Revenue by Type
Last Ten Fiscal Years

Fiscal Year	Direct Sales Tax Rate	1% General	0.50% Parks & Stormwater	0.25% Wastewater	0.25% Capital Improvement	0.375% Transportation	Total
2019	2.375%	3,328,784	1,664,380	$ 831,529	$ 831,529	$ 1,246,401	7,902,623
2018	2.375%	3,156,059	1,578,041	789,014	789,014	530,277	6,842,405
2017	2.375%	2,964,891	1,482,397	741,013	741,221	154,869	6,084,391
2016	2.000%	3,001,815	1,500,908	750,438	750,437	-	6,003,598
2015	2.000%	2,938,129	1,468,905	734,762	734,760	-	5,876,556
2014	2.000%	2,791,105	1,382,428	691,748	691,747	-	5,557,028
2013	2.000%	2,485,434	1,242,576	621,358	621,359	-	4,970,727
2012	2.000%	2,413,654	1,204,648	603,413	603,413	-	4,825,128
2011	2.000%	2,440,434	1,208,098	610,088	610,100	-	4,868,720
2010	2.000%	2,231,875	1,115,254	557,931	557,958	-	4,463,018

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Christian County 911	Christian County Rate	State Rate	Total Rate
2019	2.375%	0.250%	1.500%	4.225%	8.350%
2018	2.375%	0.250%	1.500%	4.225%	8.350%
2017	2.375%	0.250%	1.500%	4.225%	8.350%
2016	2.000%	0.250%	1.500%	4.225%	7.975%
2015	2.000%	0.250%	1.500%	4.225%	7.975%
2014	2.000%	0.250%	1.500%	4.225%	7.975%
2013	2.000%	0.250%	1.500%	4.225%	7.975%
2012	2.000%	0.250%	1.500%	4.225%	7.975%
2011	2.000%	0.250%	1.500%	4.225%	7.975%
2010	2.000%	0.250%	1.500%	4.225%	7.975%

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	GOVERNMENTAL					BUSINESS-TYPE				Total Outstanding Debt			
Fiscal Year	Special Obligation Bond	Lease Obligations	Special Assessment Bonds	Certificates of Participation	PFC & LCRA Notes Payable	Lease Obligations	Special Assessment Bonds	Certificates of Participation	Revenue Bonds	Total Outstanding Debt	Percentage of Personal Income	Population	Debt Per Capita
2019	-	-	$ 78,952	$ 18,711,112	$ 1,235,473	-	$ 823,807	$ 12,808,184	$ 11,820,000	45,477,528	8.97%	20,482	2,220
2018	-	-	86,628	18,736,816	1,730,760	-	936,000	13,213,184	13,135,000	47,838,388	9.69%	20,291	2,358
2017	-	-	94,304	18,989,200	2,204,792	-	1,047,608	13,579,504	14,515,000	50,430,408	10.42%	19,905	2,534
2016	-	-	101,649	19,233,456	2,190,842	-	1,158,653	13,926,544	15,875,000	52,486,144	11.53%	19,308	2,718
2015	-	-	108,665	19,454,792	2,245,787	-	1,269,137	7,380,670	17,185,000	47,644,051	11.21%	19,032	2,503
2014	-	-	115,392	19,657,727	2,298,966	-	1,379,127	7,457,273	18,445,000	49,353,485	10.78%	18,779	2,628
2013	800,000	10,056	121,829	18,774,707	2,637,700	23,051	1,488,624	7,505,293	19,675,000	50,236,260	11.73%	18,499	2,716
2012	800,000	20,381	127,989	18,970,000	3,458,715	42,448	1,597,646	-	20,875,000	45,092,179	10.61%	18,300	2,464
2011	800,000	30,710	133,868	19,395,000	4,577,233	61,418	1,706,187	-	22,190,000	48,094,416	11.68%	18,109	2,656
2010	-	2,112	139,510	19,730,000	4,225,477	4,225	1,814,320	-	23,520,000	49,435,644	12.27%	17,940	2,756

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Fund Balance Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Net Bonded Debt per Capita
2019	$ -	$ -	$ -	0.00%	-
2018	$ -	$ -	$ -	0.00%	-
2017	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2010	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2019

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated share of direct and overlapping debt
Ozark School District	$ 55,560,000	52.18%	$ 28,988,725
Ozark Fire District	-	57.48%	-
City of Ozark direct debt	20,025,537	100%	20,025,537
Subtotal, overlapping debt	55,560,000		28,988,725
Subtotal, direct debt	20,025,537		20,025,537
Total direct and overlapping debt	$ 75,585,537		$ 49,014,262

Source: Ozark School District, Ozark Fire Department

Note: Overlapping governments are those that coincide, in part or in total, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Ozark. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using the assessed property values. The applicable percentage is estimated by dividing the City's assessed valuation by the applicable governmental unit's total assessed valuation.

CITY OF OZARK, MISSOURI
Legal Debt Margin Information
December 31, 2019

Legal Debt Margin Calculation for Fiscal Year 2019	
Assessed Value	$ 247,218,018
Debt limit (10% of assessed value)	$ 24,721,802
City Debt applicable to debt Limit:	
General obligation bonds	-
Total net debt applicable to limit	$ -
Legal debt margin	$ 24,721,802

	Last Ten Fiscal Years									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Assessed valuation, January 1	$ 247,218,018	$ 238,080,192	$ 230,724,002	$ 217,865,409	$ 214,834,872	$ 206,894,219	$ 204,211,841	$ 195,679,551	$ 191,538,751	$ 189,621,163
Debt limit	24,721,802	23,808,019	23,072,400	21,786,541	21,483,487	20,689,422	20,421,184	19,567,955	19,153,875	18,962,116
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 24,721,802	$ 23,808,019	$ 23,072,400	$ 21,786,541	$ 21,483,487	$ 20,689,422	$ 20,421,184	$ 19,567,955	$ 19,153,875	$ 18,962,116
Total net debt applicable to the limit as a percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted, not exceeding in the aggregate, an additional ten (10) percent for the purposes of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system, and an additional ten (10) percent for purchasing or construction of waterworks, electric or other light plants, provided the total general obligation indebtedness of the city does not exceed twenty (20) percent of the assessed valuation.

CITY OF OZARK, MISSOURI
Pledged-Revenue Coverage by Fund
Last Ten Fiscal Years

Water system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2019	3,737,980	3,326,332	411,648	465,000	462,237	927,237	0.44
2018	3,722,018	2,243,516	1,478,502	451,320	625,158	1,076,478	1.37
2017	3,659,305	2,027,147	1,632,158	393,760	488,494	882,254	1.85
2016	3,574,036	1,715,021	1,859,015	175,000	272,936	447,936	4.15
2015	3,584,374	1,729,924	1,854,450	95,000	300,452	395,452	4.69
2014	3,304,906	1,716,591	1,588,315	87,050	311,383	398,433	3.99
2013	2,799,912	1,499,333	1,300,579	50,000	147,360	197,360	6.59
2012	2,718,141	1,696,872	1,021,269	50,000	20,839	70,839	14.42
2011	2,433,549	1,521,189	912,360	45,000	33,372	78,372	11.64
2010	2,451,082	1,465,713	985,369	45,000	37,996	82,996	11.87

Sanitary sewer system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2019	3,463,306	4,181,467	(718,161)	1,219,999	163,422	1,383,421	-0.52
2018	3,464,910	3,031,464	433,446	1,406,607	180,378	1,586,985	0.27
2017	3,288,199	2,523,579	764,620	931,351	341,777	1,273,128	0.60
2016	3,409,720	2,333,203	1,076,517	560,000	776,816	1,336,816	0.81
2015	3,131,203	2,293,451	837,752	545,000	319,381	864,381	0.97
2014	3,203,026	2,304,372	898,654	1,145,000	999,954	2,144,954	0.42
2013	3,047,171	2,065,715	981,456	1,120,000	1,032,951	2,152,951	0.46
2012	3,149,609	1,984,878	1,164,731	1,695,000	1,139,401	2,834,401	0.41
2011	3,586,805	1,979,993	1,606,812	1,305,000	1,062,682	2,367,682	0.68
2010	3,619,209	1,885,995	1,733,214	1,285,400	1,127,837	2,413,237	0.72

(1) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(2) Operating revenue includes service charges, related utility-based fees and penalties.

(3) Operating expenses excludes depreciation and non-operating expenses.

(4) In 2015, 2016, 2017 Sanitary Sewer Payments for a bond issue Principal Payments were covered by remaining bond funds and not counted as principal payments. Principal payments resumed in July, 2017.

CITY OF OZARK, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Median Household Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2019	20,482	34	24,740	54,031	5,787	2.8%
2018	20,291	33.6	24,319	52,696	5,727	2.0%
2017	19,905	33.6	24,319	52,696	5,579	3.1%
2016	19,308	33.8	23,568	49,116	5,466	3.9%
2015	19,032	33.1	22,334	45,695	5,390	4.2%
2014	18,779	33.9	24,384	47,046	5,361	6.9%
2013	18,499	32.8	23,149	46,668	5,325	5.5%
2012	18,300	31.7	23,215	48,992	5,435	5.1%
2011	18,109	31.6	22,745	50,638	5,384	7.5%
2010	17,940	30.9	22,457	48,473	5,284	8.4%

Sources:
(1) U.S. Census Bureau (actual and estimated)
(2) Missouri Department of Elementary and Secondary Education
(3) U.S. Department of Labor

CITY OF OZARK, MISSOURI
Principal Employers
Current Year and 2010

	2019		2010	
Employer	Total Employees	Rank	Total Employees	Rank
Ozark School District	1,111	1	904	1
Wal-Mart	271	2	375	2
Lamberts	246	3	219	3
Christian County	219	4	192	4
NetSmart	158	5		
Lowe's	140	6	125	5
Tracker Marine	139	7		
City of Ozark	111	8	106	6
OTC Richwood Valley	77	9	75	9
Ozark Bank	60	10	74	10
Prestressed Casting			100	7
Price Cutter			85	8
Total	2,532		2,255	

Source: City Clerk's Office, Springfield Area Chamber of Commerce, US Census Bureau

CITY OF OZARK, MISSOURI
Property Value and Construction
Last Ten Fiscal Years

		New Construction						
		Residential (2)		Commercial (2)		Alterations and Additions (2)		Building Demolitions (2)
Fiscal Year	Total Estimated Actual Value (1)	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits
2019	1,131,923,404	157	29,180,669	9	6,248,000	22	1,783,428	17
2018	1,083,869,916	143	27,179,900	16	11,989,462	26	4,900,495	11
2017	1,041,575,723	104	18,332,000	9	5,241,665	29	500,430	10
2016	985,826,117	169	33,118,400	10	14,324,862	40	14,569,915	29
2015	971,182,973	116	13,137,699	24	7,327,900	46	7,288,205	5
2014	938,249,977	78	9,347,300	20	7,614,233	38	959,093	8
2013	925,694,999	85	10,477,258	20	4,317,000	33	938,719	16
2012	900,908,611	53	7,795,500	22	3,968,600	32	2,629,400	8
2011	884,340,672	42	4,684,800	19	3,738,500	37	687,866	5
2010	877,474,413	39	5,036,000	26	9,505,365	44	506,730	6

(1) Source: Christian County Assessor
(2) Source: City of Ozark Planning Department

CITY OF OZARK, MISSOURI
Full-Time Equivalent Employees by Function/Programs
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Function/Programs										
General government										
Administrative Services	3	3	3	3	3	4	4	6	6	6
Municipal Court	4	3	3	3	3	3	3	3	3	3
Human Resources	1	1	1	1	1	1	1	1	0	0
Planning & Development	4	3	3	3	3	3	3	3	3	3
Building Inspections	2	2	2	2	1	1	1	2	1	2
Finance	3	3	3	3	3	4	3	3	3	3
Police										
Officers	33	32	33	32	28	31	31	31	31	30
Civilians*	3	5	5	5	5	5	5	5	5	7
Parks and recreation	16	16	16	15	17	16	16	15	16	14
Utility Billing	7	7	7	7	7	7	6	6	7	6
Public Works										
Administration	4	4	5	5	5	5	5	5	5	5
Vehicle maintenance	2	2	2	2	2	2	2	2	2	2
Street Maintenance	7	9	9	10	10	10	10	7	7	7
Water	12	7	7	7	7	7	7	7	7	7
Wastewater	9	8	8	8	9	8	8	9	9	9
Animal Control	1	2	2	2	2	2	2	2	2	2
Total	111	107	109	108	106	109	107	107	107	106

Source: City of Ozark Human Resource Department

CITY OF OZARK, MISSOURI
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Function/Programs										
General government										
Business licenses issued	618	600	538	471	467	576	572	577	552	540
New Residential building permits issued	157	143	104	169	116	78	85	53	42	39
New Commercial building permits issued	9	16	9	10	24	20	20	22	19	26
Building inspections completed (3)	3,870	2,560	2,313	2,237	1,667	1,463	1,824	1,344	1,629	1,188
Police-Patrol (4)										
Calls for Services	18,057	18,192	16,486	16,278	20,312	20,871	19,093	16,457	16,101	9,112
Arrests	934	1,259	1,030	951	1,113	1,377	1,208	863	721	688
Tickets issued	1,510	1,345	1,024	1,763	3,523	4,851	5,131	3,575	1,514	796
Accidents	666	649	613	634	674	634	663	608	628	588
Public Works										
Streets resurfaced (miles)*	1.6	1.4	2.1	2.1	1.1	0.8	0.7	0.48	0.9	0.62
Number of water towers	9	9	8	8		7	7	7	6	6
Number of wells	13	13	12	12	11	11	11	11	11	11
Number of water meters	9,048	8,894	8,724	8,534	8,350	8,256	8,152	8,041	7,900	7,829
Average daily well production (MGD)	3.2	3.0	2.8	2.7	2.6	2.7	2.6	2.7	2.6	2.5
WWTP average daily flow (MGD)	1.6	1.5	1.5	1.4	1.5	1.3	1.4	1.4	1.4	1.5
Recreation										
Number of recreational programs	50	49	45	43	43	41	39	31	29	28
Number of special events offered	14	14	12	11	11	11	9	9	8	8
Number of Fitness Center memberships	4,952	4,338	4,227	3,967	3,956	3,589	3,893	3,429	2,941	2,622

Source: City department records.

(3) Estimated inspections based on TOTAL # of permits

(4)Fluctuations in police statistics are a result of evolving policing strategies and practices over the reporting period.

CITY OF OZARK, MISSOURI
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Function										
General government										
Area (square miles)	11.32	11.32	11.32	11.32	11.36	11.33	11.33	11.29	11.25	11.25
Number of general governmental buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of water mains	162.8	160.9	159.4	154.6	146.9	142.5	141.0	138.9	138.7	138.7
Miles of sanitary sewers	145.1	140.7	136.4	129.6	125.7	124.5	124.5	124.5	124.5	120.8
Miles of sanitary force mains	10.60	10.60	10.40	10.40	10.40	10.40	10.40	10.40	10.30	10.30
Wastewater treatment capacity (MGD)	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Recreation										
Number of parks	7	7	7	7	7	7	7	7	7	7
Park acreage	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63
Number of recreational facilities	3	3	3	3	3	3	3	3	3	3
Number of baseball/softball fields	6	6	6	6	6	6	6	6	6	6
Number of soccer fields	4	4	4	4	4	4	4	4	4	4

Source: City departmental records.



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2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DEC. 31, 2020

CITY OF OZARK, MISSOURI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 2020

REPORT PREPARED AND SUBMITTED

BY THE FINANCE DEPARTMENT

Stephen Childers, City Administrator
And
Mary Edna Wilson, Finance Director

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City of Ozark, Missouri

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

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City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020

SECTION I – INTRODUCTORY

June 23, 2021

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the City of Ozark for the fiscal year ended December 31, 2020

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2020 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2019, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri for the past 2 decades. We are located in the southwestern part of the state, in an area considered to be a top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing Board consisting of the mayor and six Board of Aldermen. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator,

and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing Board, and for overseeing the day-to-day operations of the government. The Board of Aldermen is elected on a non-partisan basis. Board members serve two-year staggered terms, with three Board members elected every year. The mayor is elected to serve a two-year term. Two Board members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In the fall of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the Board, where the Board is required to hold public hearings on the proposed budget. The Board must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing Board. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local economy

Although Ozark grew from a population of 5,000 to 18,000 in approximately 15 years, the economic crash of 2008 slowed Ozark's growth considerably between 2008 and 2010. Fortunately both residential and commercial development started again in 2011, and we expect that trend to continue. We have not yet received the official population of Ozark from the 2020 Census but we anticipate that our population is now approximately 20,000 inhabitants.

Obviously the COVID Pandemic required us to reevaluate and reprioritize our expenditures in 2020. The City was careful with its purchases as the future was greatly unknown. Due to the Ozark Board of Alderman's "Stay at Home Order" and general community concern over the spread of COVID, daily work commuting out of the City of Ozark decreased therefore increasing our daytime population. The pandemic also increased the amount of on-line shopping making it difficult on local businesses. Fortunately, our citizens supported local business as much as they could and due to that we did not see a significant amount of business closures or reduction in sales tax revenue. During this pandemic the City of Ozark did present a ballot initiative to the public to support an internet "Use" tax which would have raised approximately $1M in new sales tax revenue but due to the strange circumstances during this time voter turnout was low and the Use Tax Initiative did not pass.

Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come. Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. We believe Ozark's core "quality of life" attributes such as an affordable cost of living; affordable cost of development, low crime rate, and close proximity to good paying jobs in the City of Springfield makes Ozark a desirable place to live, retire, and raise a family.

Our community is home to the beautiful Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, and an exceptionally strong school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,892 students. The Ozark School District is the City's largest employer.

The City of Ozark is also home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,500 students. The community college was recently successful in obtaining voter approval for an increase in their general tax levy. With this new revenue they have expanded their services at the Richwood Valley Campus by bringing their Turf Management, Landscaping and Agricultural Programs to Ozark. A new facility for this program has been completed and was opened in 2019. The Richwood Valley Campus is encompassed by a wonderful pedestrian greenway trail, and that trail was connected to other trail/sidewalk infrastructure in 2020 that allows a continuous walkway from the campus to the City of Ozark's Central Business District.

Major manufacturers/Distributers: Tracker Marine, boat trailers; Third Street Sportswear, sports apparel; Concurrent Corporation, computer components; North American Tank, Stainless Steel Tanks; Republic Refrigeration, commercial & industrial refrigeration equipment, and Creative Audio an online retailer and distribution company for high end audio components and equipment.

Major retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 335. Lowe's currently employs approximately 140. Lambert's restaurant employs approximately 220. Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.

Major Service businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families Apple Mart, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community. The City is also fortunate to have several dentists, medical physicians' offices, and eye care centers located here. The two major medical providers, Mercy & Cox Health, also have medical facilities in Ozark including a emergency walk in clinic as well as clinics that can perform minor medical procedures.

According to census figures, the City of Ozark's employed labor force is approximately 9,670.

Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property.

(1) North Ozark – Located at the NE corner of our northern most interchange is the nationally known destination restaurant "Lamberts," which draws over one-hundred thousand visitors a year. Two new local restaurants have also located at this intersection which are "The Vineyard" and "B-29's. Both are exceptional and have provided new economic benefits to Ozark. At the NW corner of this intersection is our newest commercial shopping center, Deerbrooke Commercial Place. This development boasts a new McDonald's, Kum & Go convenience store, and a new commercial strip center that will include a Prima's Mexican Cantina and other commercial venues. Deerbrooke has other large commercial lots that have not yet been developed but are zoned to accommodate hospitality and other retail uses. At the SW corner of this intersection is the Fremont Towne Centre. This development consists of several professional office buildings ranging in use from medical to construction services. The newest retailer to this area is the Christian County Discount Grocery Store, which includes over 25,000 square feet of new retail space. The newest professional office building, which is under construction, is the future home of the Cox Health Urgent Care facility. Anchoring the SE corner of this intersection is the newly renovated U.S Baseball stadium. This stadium recently completed over $3M of upgrades to the turf and scoreboard and has complete a state of the art indoor training facility and club house. U.S. Baseball Park hosts regularly scheduled minor league and college games, and will be hosting the Missouri High School Championship for the next five years.

(2) Central Ozark - The NW corner of the intersection of Highway 65 and Highway 14 serves as the primary entrance into our Central Business District and is also a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of gas stations, convenience stores, restaurants, movie theaters, lodging, antique retailers, automotive sales, financial institutions and various professional offices. The Ozark Corners Shopping Center is home to one of our McDonald's, Chambers Outlet Store, Family Center Farm & Home retail store, as well as several restaurant/service/office businesses.

B&B Movie Theatres opened at this location in November, 2011 in the Town and Country Commercial Subdivision. The theatre serves as the anchor for an additional 12,000 square feet of retail space housing the Marquee Suites Restaurant and Lounge, and a regional favorite restaurant: Big Whiskey's. This state of the art entertainment venue has digital technology that rivals most movie theaters in the area. For the first time in over forty years, Ozark residents can enjoy major, first run movies without having to drive into the City of Springfield. Also in the Town and Country development is a financial institution and the newly expanded jewelry store, Mitchem Jewelers.

(3) South Ozark – The intersection of Highway 65 & FF is the access to our largest and most profitable commercial district called Ozark Center. The Ozark Centre shopping area is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, two car washes one being a full service car wash. Several strip centers and retail stores, including Walgreens, lie just to the east of Ozark Center including the offices of the Ozark Chamber of Commerce. The primary arterial serving south Ozark, South Street, was just widened by MoDot through a cost-share program between MoDot and the City of Ozark from three to five lanes opening up several tracts of land for future commercial opportunities.

(4) Central Business District (CBD) – This district can be reached from any interchange in Ozark but is most directly served by the Highway 65/14 Central interchange. Business 65 runs through the heart of the city known as the Ozark Downtown River District. Within this district lies the beautiful Finley River, home to a new tourist destination called Finley Farms. Finley Farms consists of 54-master planned acres and will feature the newly renovated Ozark Mill restaurant, brewery, wedding chapel, cottages, outdoor education buildings, thousands of square feet of meeting space, Ozark Heritage Museum, and the Ozark Farmers Market. Ozark is the county seat of Christian County and within the center of our downtown (the square) sits the historic Christian County Courthouse which still houses many of the governmental offices for both Christian County and the City of Ozark. Along the perimeter of the square and across the street from the courthouse are many more historically significant buildings which have been renovated and repurposed as modern retail, office, and shopping locations. Some also include residential loft apartments on the upper floors. One new restaurant called "The Finley," which was the former Ozark Presbyterian Church is now an eatery, meeting space, and speakeasy. Also new to the historic downtown square is the recently opened Christian County Court Facility which will serve to make our community safer as well as provide much needed additional parking for downtown customers. A major capital enhancement project for the CBD began in the summer of 2020 and will be completed by the City in the winter of 2021 including new water, sewer, street, and pedestrian improvements.

Long-Term "Financial" Planning.

Planning for the future is essential to a growing city. Ozark has taken this seriously over the past decade and is conducting updates to all of its existing master plans. In March 2019 the Planning and Zoning Commission adopted an update to their Comprehensive Land Use Plan which sets forth the guidelines for land use and zoning to maximize the highest and best use for properties. This plan supports the goals and objectives that were established by the Board of Aldermen in their recently adopted 2016 Strategic Plan. These documents define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement actions that will help preserve, protect and promote the quality of life for our Citizens.

The Ozark Land Clearance for Redevelopment Authority (LCRA) and Public Funding Corporation (PFC) acquired approximately 15-acres of development land in the central business district after the economic crash in approximately 2009. The debt on this property was paid by the City of Ozark through a lease agreement with the LCRA and PFC. In 2015, the City consolidated the seven loans on this property with a single bank (Springfield First Community Bank-SFC) and refinanced the debt under one loan.

Although this debt has impacted the general revenue fund significantly, city leaders decided to aggressively pay down the debt on this property which was PAID IN FULL in January 2021. In order to make this property more marketable, the City has completed different land use plans over the years to make the property more marketable. In addition, the City has completed $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park. As a result of the planning and refinancing the LCRA/City re-platted and sold the first property for development. The new project will consist of a two-story mixed use commercial building at the intersection of 3rd Street.

Ozark's first sewer master plan was completed in 2005. According to this plan, and recognizing the pressure of new development on our older sewer facility, the Board of Aldermen decided to borrow over $20M to construct the new Elk Valley Wastewater Treatment Plant and Interceptor gravity sewer main which became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system provided for future growth and now that the economy is growing again will be able to provide sewer capacity for the new growth. However, as that occurred over a decade ago the city's sewer system has aged and more improvements need to be made. The City's Public Works Department has now completed an update to the sewer master plan and reestablished a new priority list of projects. This list of sewer projects is estimated to cost the city an additional $13M over the next decade. The Ozark Board of Aldermen approved both the new sewer master plan and an increase in sewer user rates to fund the cost of these projects. It is assumed that the City will pay for these projects with a combination of cash and new bond debt. The new bond debt will be paid for from existing sewer reserve funds as well as the new revenue from user fees.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and is currently meeting the recreational needs of our citizens. However, as the city grows so does the desire and demand for more recreational amenities such as trails, parks, open space, playgrounds, and sports fields. Our Park and Recreation Department completed a Park Master Plan at the end of 2018 which included a citizen survey outlining a list of priorities they wanted to see happen over the next decade. How to pay for these new amenities is the challenge and probably always will be so we are working to identify both public and private funding options.

The City of Ozark is in the process of completing needed improvements to our water delivery system. These much needed projects are being funded by two separate bond issues totaling $14,205,000. We believe these improvement will handle the current and future users and fire flow pressure requirements for citizens of the City of Ozark. To date, the Fremont, Becky Lane, and 17th Street water towers/wells have been completed. Two of the old water towers that were no longer efficient and/or effective were demolished in 2020. The final phases of a water main improvement is currently under construction in the Central Business District. The Board of Aldermen has already approved by ordinance for the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City received voter approval in April 2017 for its first ever 3/8 cent transportation sales tax. This sales tax has a sunset clause of 5-years and is on track to generate nearly $5.5 million dollars in new revenue that are dedicated to transportation improvements such as roads, bridges, sidewalks, and trails. The City also secured over $15 million dollars of cost share funds for major projects on two segments of Business 65, and has partnered with Christian County and Ozark Special Road District to complete a new bridge over the Finley River just up river and north of the Historic Downtown River District.

All of these projects should be completed by the end of 2021 and will alleviate traffic congestion, improve safety, advance public recreation, and increase economic development. The City intends to ask voters to reinstate the 3/8 transportation sales tax with a ballot initiative in April 2022.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. In 2018 the City was successful in obtaining three Transportation Alternative Program (TAP) grants from the Ozark Transportation Organization (OTO), a federally funded program that allows for the construction of new sidewalks, ADA ramps, and driveway replacements between single family neighborhoods, schools, and other important commercial/recreational areas throughout the city. In 2019, the City was successful in obtaining four more TAP grants totaling over $1M in federal funding assistance. The second round of TAP grant projects began in the fall of 2020 and will be completed by the spring of 2021. In 2020 the City was also successful in obtaining a 50/50 cost share grant from MoDot, and through an Intergovernmental Agreement with the Ozark School District a financial partnership donation to install two pedestrian underpasses under Jackson Street. These new pedestrian underpasses will extend the Chadwick Flyer Greenway trail and provide a safe passage for students and citizens between the main Ozark School campuses on the north side of Jackson Street to the schools new Innovation Center on the south side of Jackson St.

Cash management policies and practices.
Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk management.
During 2019, the City was insured by Missouri Public Risk (MPR) for Property/Casualty and General Liability coverage and Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and other post-employment benefits.
The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

CITY OF OZARK, MISSOURI
ELECTED OFFICIALS AND ADMINISTRATION
December 31, 2019

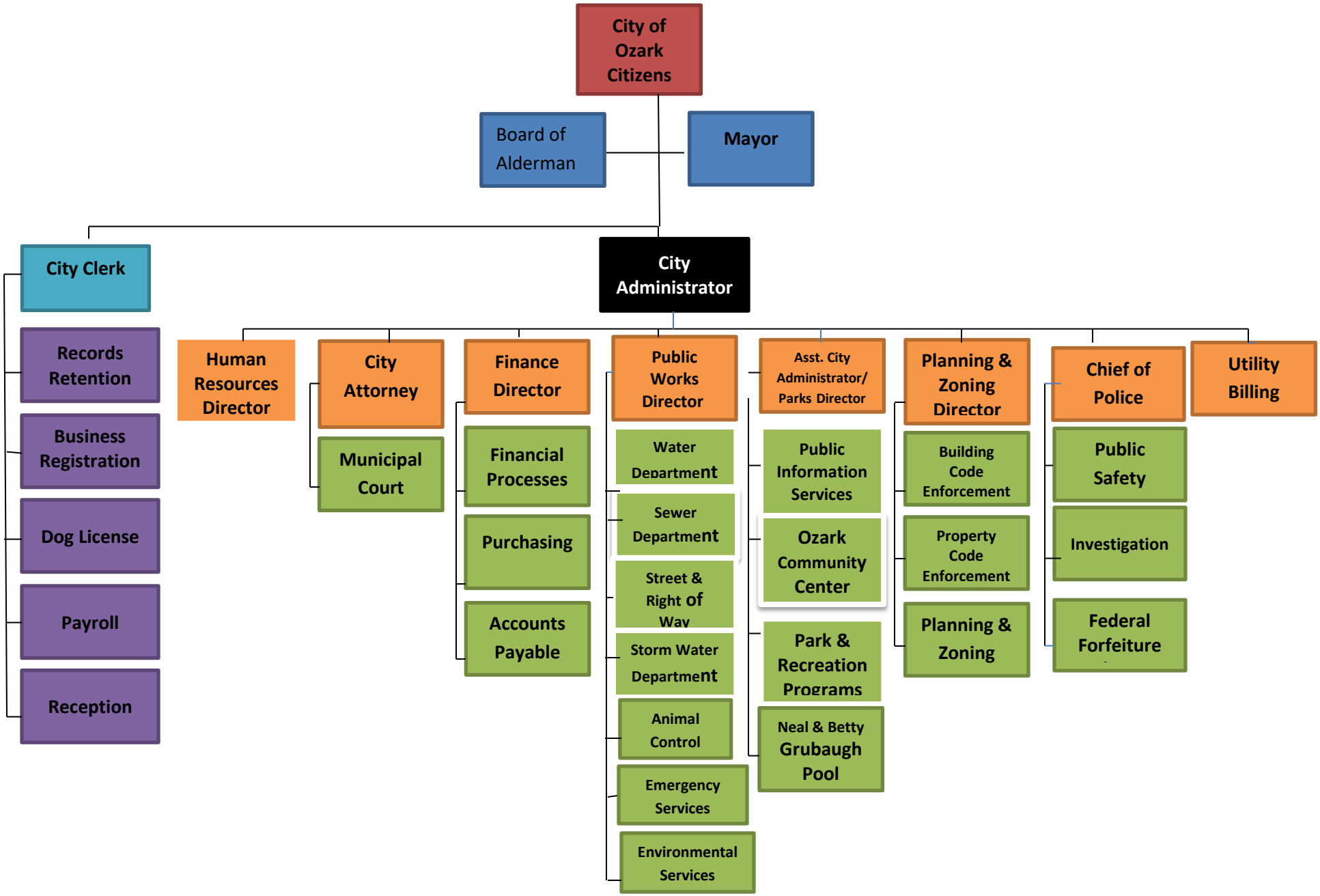
ELECTED OFFICIALS

Mayor	Rick Gardner
Councilman – Ward I	John Torgeson
Councilman – Ward I	Nathan Posten
Councilman – Ward II	Bruce Galloway
Councilman – Ward II	Ted Smith
Councilman – Ward III	Jason Shaffer
Councilman – Ward III	Heather Alder

ADMINISTRATION

City Administrator	Steve Childers
City Attorney	Amanda Callaway
Municipal Judge	David Johnson
Municipal Court Clerk	Rachel Underwood
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Justin Arnold
Public Works/EMA Director	Jeremy Parsons
Park Director	Samantha Payne
Planning & Development Director	Cameron Smith

CITY OF OZARK ORGANIZATIONAL CHART



CITY OF OZARK, MISSOURI

ELECTED OFFICIALS AND ADMINISTRATION

December 31, 2020

ELECTED OFFICIALS

Mayor	Rick Gardner
Alderman – Ward I	R. J. Flores
Alderman – Ward I	Nathan Posten
Alderman – Ward II	Bruce Galloway
Alderman – Ward II	Ted Smith
Alderman – Ward III	Jason Shaffer
Alderman – Ward III	Heather Alder

ADMINISTRATION

City Administrator	Steve Childers
Assistant City Administrator/ Parks & Recreation Director	Samantha Payne
City Attorney	Amanda Callaway
Municipal Judge	Jason Johnson
City Clerk	Chandra Hodges
Finance Director	Mary Edna Wilson
Police Chief	Justin Arnold
Public Works/EMA Director	Jeremy Parsons
Planning & Development Director	Cameron Smith

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020

SECTION II – FINANCIAL SECTION

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0828

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Ozark, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Ozark, Missouri'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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information and introductory and statistical sections, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2021, on our consideration of the City of Ozark, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Ozark, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Ozark, Missouri's, internal control over financial reporting and compliance.

Decker & DeGood
Springfield, Missouri
June 23, 2021

City of Ozark Missouri

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2020. Please read it in conjunction with the City's financial statements, which begin on page 13.

Financial Highlights

* The assets and deferred outflows of resources of the City of Ozark exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by $ 78,536,731 (net position). Of this amount, $ 21,003,974 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
* As of December 31, 2020, governmental activities and business-type activities had net positions of $ 37,066,174and $ 41,470,557, respectively.
* At the end of the current fiscal year, the City of Ozark's governmental funds reported combined ending fund balances of $ 11,835,350, an increase of $ 1,726,462 in comparison with the prior year. Approximately 41.14% or $ 4,868,524 is available for discretionary spending by the City of Ozark. The remaining fund balance is either restricted by outside parties or in nonspendable form.
* The unassigned fund balance for the General Fund, $ 4,868,524, is 79.299% of total General Fund expenditures, and is an increase in comparison with the prior year unassigned fund balance.
* The City of Ozark's long-term debt obligations decreased by $ 3,372,256, or 7.44% as compared to prior fiscal year.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of Ozark's basic financial statements. The City of Ozark's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial* statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner like a private-sector business.

The *statement of net position* presents financial information on all the City of Ozark's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 of Ozark is improving or deteriorating.

The *statement of activities* presents information showing how the City of Ozark's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Ozark include general government, public safety, transportation, sanitation, culture, and recreation. The business-type activities include the Water and Sewer systems.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ozark, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Ozark can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *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, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Ozark maintains five 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 and Street Fund which are considered to be major funds. Data from the other three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Ozark adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary funds. The City of Ozark maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Ozark uses enterprises funds to account for its Water and Sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer operations which are considered to be major funds of the City of Ozark.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-56 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Ozark's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 57-61 of this report.

The budget to actual of nonmajor governmental fund is presented immediately following the required supplementary information on pensions. The schedules can be found on page 62 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the City of Ozark, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $ 78,536,731, at the close of the most recent fiscal year.

City of Ozark
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current Assets and other assets	$ 11,342,749	$ 11,204,069	$ 17,227,734	$ 19,577,851	$ 28,570,483	$ 30,781,920
Capital Assets	44,656,386	41,400,746	49,161,348	46,049,274	93,817,734	87,450,020
Total Assets	55,999,135	52,604,815	66,389,082	65,627,125	122,388,217	118,231,940
Deferred Outflows of Resources						
Deferred on refunding	237,400	252,238	61,679	65,308	299,079	317,546
Deferred pension related	726,915	523,449	468,936	369,021	1,195,851	892,470
Total Deferred Outflows	964,315	775,687	530,615	434,329	1,494,930	1,210,016
Current Liabilities	1,053,479	430,227	607,290	724,346	1,660,769	1,154,573
Long-term Debt	18,592,844	20,517,956	24,730,985	26,263,946	43,323,829	46,781,902
Total Liabilities	19,646,323	20,948,183	25,338,275	26,988,292	44,984,598	47,936,475
Deferred Inflows						
Deferred pension related	250,953	534,738	110,865	311,548	361,818	846,286
Total Deferred Inflows	250,953	534,738	110,865	311,548	361,818	846,286
Net Position:						
Invested in capital assets-net	25,229,456	21,882,169	25,518,825	20,587,591	50,748,281	42,469,760
Restricted	989,455	694,910	5,795,021	5,681,280	6,784,476	6,376,190
Unrestricted	10,847,263	9,320,502	10,156,711	12,492,743	21,003,974	21,813,245
Total net position	$ 37,066,174	$ 31,897,581	$ 41,470,557	$ 38,761,614	$ 78,536,731	$ 70,659,195

By far, the largest portion of the City of Ozark's net position (60.10%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Ozark uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although, the City of Ozark's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Ozark's net position (8.63%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $ 21,003,974 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Ozark is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City of Ozark's overall net position improved $ 7,877,536 or a difference of $ 645,282 from the prior year's improvement.

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
Revenues:				
Program Revenues:				
Charge for services	$ 1,923,040	$ 2,478,030	$ 8,602,454	$ 8,356,951
Operating grants and contributions	2,870,436	56,376	-	-
Capital grants and contributions	89,158	2,349,038	2,037,875	1,156,890
General Revenues:				
Taxes	9,946,752	9,526,536	1,053,807	1,010,042
Interest	83,121	151,286	115,494	404,703
Other	63,594	54,384	-	8,328
Total Revenues	14,976,101	14,615,650	11,809,630	10,936,914
Expenses:				
Administration	1,760,099	1,333,588	-	-
Public Safety	3,032,981	2,973,267	-	-
Parks and recreation	2,794,103	2,997,065	-	-
Stormwater	32,320	26,848	-	-
Streets	2,761,847	1,746,300	-	-
Interest	783,000	845,131	-	-
Water	-	-	3,519,233	3,326,332
Sewer	-	-	4,435,310	4,181,467
Sanitation	-	-	1,036,144	890,312
Total Expenses	11,164,350	9,922,199	8,990,687	8,398,111
Other sources and (uses):				
Transfers	110,000	100,000	(110,000)	(100,000)
Sale of assets	6,576	-	-	-
Change in Net Position	3,928,327	4,793,451	2,708,943	2,438,803
Net Position, beginning	33,137,847	24,291,206	37,083,983	34,645,180
Net Position, ending	$ 37,066,174	$ 29,084,657	$ 39,792,926	$ 37,083,983

Governmental Activities. During the current fiscal year, net position for governmental activities increased $ 3,928,327 which was a decrease of $ 865,124 as compared to the prior fiscal year with an ending balance of $ 33,137,847. The increase was due to an increase in sales tax revenue of $ 664,903 and grants of $ 870,166 as compared to the prior year plus an overall decrease in expenditures of $ 628,103.

Business-type Activities. For the City of Ozark's business-type activities, the results for the current fiscal year were positive in that the overall net position increased to reach an ending balance of $ 41,470,557 or a $ 2,708,943 increase which was $ 270,140 more than the prior year. This increase was due mainly to an increase in sales of $ 322,703.

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2020	2019	Change Amount	Change %
Revenues:					
Property taxes	6.25%	$ 934,252	$ 912,779	$ 21,473	2.35%
Franchise fees	3.68%	550,265	628,955	(78,690)	-12.51%
Sales taxes	51.75%	7,735,997	7,071,094	664,903	9.40%
Missouri motor fuel taxes	4.68%	699,269	727,251	(27,982)	-3.85%
Licenses & permits	1.66%	248,344	275,254	(26,910)	-9.78%
Charges for services	9.80%	1,464,381	1,832,567	(368,186)	-20.09%
Fines & forfeitures	0.27%	40,439	91,946	(51,507)	-56.02%
Interest	0.56%	83,121	151,286	(68,165)	-45.06%
Grants	6.47%	966,662	96,496	870,166	901.76%
Miscellaneous	14.89%	2,226,402	2,799,825	(573,423)	-20.48%
Total	100.00%	14,949,132	14,587,453	361,679	2.48%

	Percent of Total	2020	2019	Change Amount	Change %
Expenditures:					
General government	12.71%	1,698,448	1,254,101	444,347	35.43%
Police	22.18%	2,963,847	2,904,806	59,041	2.03%
Streets	13.83%	1,848,503	758,761	1,089,742	143.62%
Parks	18.12%	2,420,889	2,610,635	(189,746)	-7.27%
Capital outlay	25.01%	3,342,689	3,562,916	(220,227)	-6.18%
Debt service	8.15%	1,088,565	1,643,619	(555,054)	-33.77%
	100.00%	13,362,941	12,734,838	628,103	4.93%

The General Fund revenue increased by $ 640,672 over the prior year due an increase in sales tax of $ 428,542, grants of $ 867,149 and a decrease in contribution of streets over the prior year of $ 317,676.

The Park/Storm Water Fund increased by $ 369,380 over the prior year which again is attributable to an increase in sales tax of $ 157,126 and park program fees decreasing along with decrease in program expenses due to shut down by Covid-19.

Business-type Activities

In reviewing the current to the past year on the Waterworks and Sewerage Fund and Solid Waste Fund, we noted the following:

	2020	2019	Change Amount	Change %
Waterworks and Sewerage				
Revenue	$ 7,539,118	$ 7,101,286	$ 437,832	6.17%
Expense net of Depreciation and interfund	5,407,326	4,804,366	602,960	12.55%
Operating Income	776,676	427,019	349,657	81.88%
Solid Waste				
Revenue	1,040,536	1,155,665	(115,129)	-9.96%
Expense net of Depreciation and interfund	1,036,144	890,312	145,832	16.38%
Operating Income	4,392	265,353	(260,961)	-98.34%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the City revises its annual budget estimates by increases/decreases in revenues and expenditures. In 2020 these changes included in the General Fund a decrease of $ 262,944 in Police department and $ 50,450 in Municipal Court Fines primarily due to regulation changes on the State level of Municipal Court management. Some increases to revenue included $ 467,133 in sales tax along with contributions from developers of infrastructure improvements of $ 1,931,682.

The Park/Stormwater Fund budget was increased by Sales Tax Revenue of $ 113,000 and program fees and operating expenses decreased due to temporarily shut down due to Covid-19.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2020, the City had $ 92,374,750 invested in capital assets. (See table below). This represents an increase of $ 4,924,730 from the prior year.

CITY OF OZARK'S CAPITAL ASSETS

(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	$ 7,885,052	$ 7,885,052	$ 1,003,439	$ 997,439	$ 8,888,491	$ 8,882,491
Improvements	20,596,459	18,537,436	-	-	20,596,459	18,537,436
Buildings	13,814,789	14,144,771	269,586	146,703	14,084,375	14,291,474
Water system		-	18,786,462	17,858,918	18,786,462	17,858,918
Waste system		-	27,884,058	27,020,925	27,884,058	27,020,925
Machinery & Equipment	917,102	833,487			917,102	833,487
Construction -in-Progress	-	-	1,217,803	25,289	1,217,803	25,289
	$ 43,213,402	$ 41,400,746	$ 49,161,348	$ 46,049,274	$ 92,374,750	$ 87,450,020

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 41,925,550 in outstanding notes as compared to the prior year of $ 45,297,806.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenue Bonds	$ -	$ -	$ 10,610,000	$ 11,895,000	$ 10,610,000	$ 11,895,000
Special assessment debt	70,235	78,607		-	70,235	78,607
Certificates of Participation	18,151,112	18,461,768	12,383,184	12,808,184	30,534,296	31,269,952
Lease & Note Obligations	-	1,230,440	711,019	823,807	711,019	2,054,247
TOTALS	$ 18,221,347	$ 19,770,815	$ 23,704,203	$ 25,526,991	$ 41,925,550	$ 45,297,806

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS

The City of Ozark has continued to partner with MoDot to complete major transportation projects in the City. This partnership has given us an opportunity to do some upgrades that we would not have been able to accomplish, such as connecting trails under state owned highways, upgraded lighting systems along streets and highways and improved intersections at major thorough fares. In addition to these projects, the City has continued their downtown infrastructure renovation project. Water and sewer lines were replaced in 2020. 2021 will see the streets, sidewalks, curbs, etc. rebuilt and resurfaced. This project will be in excess of $3,000,000.00. This will be the largest project the City has undertaken in several years.

Show Me Christian County is a non-profit partnership created to represent the 7 municipalities in Christian County. This agency is dedicated to business attraction, business retention and expansion, workforce development and all economic development for this region. Their offices are now located in Ozark as they continue to work toward assisting new businesses and existing businesses for this area.

While 2020 certainly presented local governments with uncertainty and change, 2021 and beyond will provide insight into how we met these challenges. Communication has been one area that has and is adapting. "Zoom" meetings have become commonplace and while they don't replace "in person" meetings, this method of communication has certainly given people a convenient way to attend and participate in their local government activities. The closure of the economy was especially concerning to a municipality that relies on sales tax collections to fund their government. However, here in Ozark, while some businesses were closed, others thrived with citizens staying home and shopping locally. Our sales tax has shown a modest increase and we hope that will be sustained.

A well-known landmark for Ozark, the Mill is being reconstructed with the plan to house several attractions including a restaurant. This is a major development for downtown Ozark that will include some major traffic and street changes. In conjunction with the Mill development, Finley Farms will provide a unique urban farm experience. The Farm will utilize organic production principles and practices using heirloom seeds for fruits, flowers, and vegetables. They are a vendor at the Farmers Market held on site. An open-air venue "The Chapel" overlooking the river has also been constructed.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Land Clearance R. Authority	Public Funding Corporation
ASSETS					
Cash and cash equivalents	$ 9,141,645	$ 9,304,642	$ 18,446,287	$ 46,807	$ 437,331
Accounts receivable-					
Utilities, net	-	652,240	652,240	-	-
Real estate taxes, net	666,312	124,084	790,396	-	-
Sales taxes	710,301	78,234	788,535	-	-
Franchise taxes	101,283	-	101,283	-	-
Missouri motor fuel taxes	57,959	-	57,959	-	-
Interest	-	161,554	161,554	-	-
Other	40,791	-	40,791	-	-
Due from component units	461,091	-	461,091		
Prepaid items	151,591	106,801	258,392	-	-
Security deposits	11,776	-	11,776	-	-
Restricted assets-cash and cash equivalents	1,442,984	6,800,179	8,243,163	-	-
Capital assets:					
Land	7,885,052	1,003,439	8,888,491	3,479,617	2,432,250
Construction in progress	-	1,217,803	1,217,803	-	-
Other capital assets, net of accumulated depreciation	35,328,350	46,940,106	82,268,456	-	-
Total Assets	55,999,135	66,389,082	122,388,217	3,526,424	2,869,581
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	237,400	61,679	299,079	-	-
Deferred amounts related to pensions	726,915	468,936	1,195,851	-	-
Total Deferred Outflows of Resources	964,315	530,615	1,494,930	-	-
LIABILITIES					
Accounts payable	281,564	116,762	398,326	-	-
Accrued wages and benefits	140,741	71,474	212,215	-	-
Accrued sales tax and primacy fee	-	1,478	1,478	-	-
Security deposits	486,781	-	486,781		
Court bond and fees	14,328	-	14,328		
Accrued interest	130,065	417,576	547,641	-	-
Due to primary government	-	-	-	61,091	400,000
Noncurrent liabilities:					
Due within one year	335,802	1,887,323	2,223,125	226,635	224,503
Due in more than one year	18,257,042	22,843,662	41,100,704	-	262,448
Total Liabilities	19,646,323	25,338,275	44,984,598	287,726	886,951
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pensions	250,953	110,865	361,818	-	-
NET POSITION					
Net investment in capital assets	25,229,456	25,518,825	50,748,281	3,252,982	1,945,299
Restricted for:					
Debt service	700,774	1,856,336	2,557,110	-	-
Construction projects	288,681	3,938,685	4,227,366	-	-
Unrestricted	10,847,263	10,156,711	21,003,974	(14,284)	37,331
Total Net Position	$ 37,066,174	$ 41,470,557	$ 78,536,731	$ 3,238,698	$ 1,982,630

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Land Clearance R. Authority	Component Units: Public Funding Corporation
Governmental activities:									
General government	$ 1,760,099	$ 365,628	$ -	$ -	$ (1,394,471)	$ -	$ (1,394,471)	$ -	$ -
Public safety:									
Police	2,985,368	43,200	935,737	27,908	(1,978,523)	-	(1,978,523)	-	-
Court	47,613	40,439	-	-	(7,174)	-	(7,174)	-	-
Storm water	32,320	-	-	-	(32,320)	-	(32,320)	-	-
Streets	2,761,847	-	1,931,682	-	(830,165)	-	(830,165)	-	-
Parks	2,794,103	1,473,773	3,017	61,250	(1,256,063)	-	(1,256,063)	-	-
Interest on long-term debt	783,000	-	-	-	(783,000)	-	(783,000)	-	-
Total governmental activities	11,164,350	1,923,040	2,870,436	89,158	(6,281,716)	-	(6,281,716)	-	-
Business-type activities:									
Water	3,519,233	3,126,081	-	1,394,125	-	1,000,973	1,000,973	-	-
Sewer	4,435,310	4,435,837	-	643,750	-	644,277	644,277	-	-
Sanitation	1,036,144	1,040,536	-	-	-	4,392	4,392	-	-
Total business-type activities	8,990,687	8,602,454	-	2,037,875	-	1,649,642	1,649,642	-	-
Total Primary Government	$ 20,155,037	$ 10,525,494	$ 2,870,436	$ 2,127,033	(6,281,716)	1,649,642	(4,632,074)	-	-
Component Units:									
Land Clearance R. Authority	$ 18,250	$ 288,861	$ -	$ -				270,611	-
Public Funding Corporation	21,320	262,915	-	-				-	241,595
Total Component Units	$ 39,570	$ 1,329,397	$ -	$ -				270,611	241,595
General Revenues									
Property taxes for general purposes					771,835	-	771,835	-	-
Property taxes for park purposes					189,386	-	189,386	-	-
Property taxes for debt purposes					-	143,043	143,043	-	-
Franchise taxes					550,265	-	550,265	-	-
Sales taxes					7,735,997	910,764	8,646,761	-	-
Missouri motor fuel taxes					699,269	-	699,269	-	-
Interest on investments					83,121	115,494	198,615	183	196
Miscellaneous					63,594	-	63,594	-	-
Transfers					110,000	(110,000)	-	-	-
Gain on sale of assets					6,576	-	6,576		
Total general revenues and transfers					10,210,043	1,059,301	11,269,344	183	196
Change in net position-Restated					3,928,327	2,708,943	6,637,270	270,794	241,791
Net position beginning					33,137,847	38,761,614	71,899,461	2,967,904	1,740,839
Net position ending					$ 37,066,174	$ 41,470,557	$ 78,536,731	$ 3,238,698	$ 1,982,630

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

ASSETS	General Fund	Park/ Stormwater Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
Cash and cash equivalents	$ 4,568,048	$ 4,363,150	$ 210,447	$ 9,141,645
Accounts receivable-				
Real estate taxes	535,031	131,281	-	666,312
Sales tax	428,659	203,408	78,234	710,301
Franchise tax	101,283	-	-	101,283
Missouri motor fuel taxes	57,959	-	-	57,959
Other	40,791	-	-	40,791
Due from component units	411,242	49,849	-	461,091
Prepaid items	89,317	62,274	-	151,591
Security deposits	-	11,776	-	11,776
Restricted assets: Cash and cash equivalents	770,364	672,620	-	1,442,984
Total Assets	$ 7,002,694	$ 5,494,358	$ 288,681	$ 12,785,733
LIABILITIES				
Accounts payable	$ 250,565	$ 30,999	$ -	$ 281,564
Accrued liabilities-				
Wages, taxes, and benefits payable	99,003	41,738	-	140,741
Security deposits	477,781	9,000	-	486,781
Court bonds and fees	14,328	-	-	14,328
			-	
Total Liabilities	841,677	81,737	-	923,414
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue-property taxes	21,570	5,399	-	26,969
Total Deferred inflows of resources	21,570	5,399	-	26,969
FUND BALANCES				
Fund Balances -				
Nonspendable	500,559	112,123	-	612,682
Restricted	28,154	672,620	288,681	989,455
Assigned	742,210	4,622,479	-	5,364,689
Unassigned	4,868,524	-	-	4,868,524
Total Fund Balances	6,139,447	5,407,222	288,681	11,835,350
TOTAL LIABILITIES AND FUND BALANCES	$ 7,002,694	$ 5,494,358	$ 288,681	$ 12,785,733

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total Fund Balances-Governmental Funds		$ 11,835,350
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	7,885,052	
Depreciable assets	35,328,350	
		43,213,402
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Deferred inflow-Unavailable property taxes	26,969	
Net pension liability	(211,447)	
Deferred outflows - pension related	726,915	
Deferred inflows - pension related	(250,953)	
		291,484
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	237,400	
Long-term liabilities at year-end consist of:		
Compensated absences	(160,050)	
Debt	(18,221,347)	
Accrued interest	(130,065)	
		(18,274,062)
Net position of governmental activities		$ 37,066,174

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	Park/ Stormwater Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ 750,179	$ 184,073	$ -	$ 934,252
Franchise taxes	550,265	-	-	550,265
Sales taxes	5,003,727	1,821,506	910,764	7,735,997
Intergovernmental revenue:				
Missouri motor fuel taxes	699,269	-	-	699,269
Licenses & permits	248,344	-	-	248,344
Charges for services				
Park programs	-	1,421,181	-	1,421,181
Police services	43,200	-	-	43,200
Fines & forfeitures	40,439	-	-	40,439
Interest	26,670	56,451	-	83,121
Grants	963,645	3,017	-	966,662
Rents	117,284	52,592	-	169,876
Developers contributions	1,931,682	-	-	1,931,682
Impact fees	-	61,250	-	61,250
Miscellaneous	52,675	10,919	-	63,594
Total Revenues	10,427,379	3,610,989	910,764	14,949,132
EXPENDITURES				
Current:				
General government	1,698,448	-	-	1,698,448
Police	2,916,414	-	-	2,916,414
Court	47,433	-	-	47,433
Storm water	-	18,804	-	18,804
Streets	1,848,503	-	-	1,848,503
Parks	-	2,402,085	-	2,402,085
Capital outlay	2,992,493	350,196	-	3,342,689
Debt service:				
Principal retirement	44,028	275,000	-	319,028
Interest and fiscal agent fees	13,913	755,624	-	769,537
Total Expenditures	9,561,232	3,801,709	-	13,362,941
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	866,147	(190,720)	910,764	1,586,191
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	915,000	560,100	-	1,475,100
Sale of assets	30,271	-	-	30,271
Transfers (to) other funds	(560,100)		(805,000)	(1,365,100)
Total Other Sources (Uses)	385,171	560,100	(805,000)	140,271
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,251,318	369,380	105,764	1,726,462
FUND BALANCES - BEGINNING	4,888,129	5,037,842	182,917	10,108,888
FUND BALANCES - ENDING	$ 6,139,447	$ 5,407,222	$ 288,681	$ 11,835,350

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Net change in fund balances--total governmental funds	$ 1,726,462
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	3,342,689
Depreciation expense	(1,506,337)
Basis of asset sold	(23,695)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt payments of principal	319,028
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.	26,969
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Compensated absences	(8,929)
Pension expense	65,603
Amortization of deferred amount on refunding	(14,838)
Accrued interest	1,375
Change in net position of governmental activities	$ 3,928,327

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

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Waterworks and Wastewater Fund	Solid Waste Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 9,192,410	$ 112,232	$ 9,304,642
Receivables:			
Accounts receivables, net	557,722	94,518	652,240
Property taxes	124,084	-	124,084
Interest SRF	161,554	-	161,554
Sales tax	78,234	-	78,234
Due from other funds	-	8,439	8,439
Prepaid items	106,801	-	106,801
Total Current Assets	10,220,805	215,189	10,435,994
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	2,961,494	-	2,961,494
Construction	3,838,685	-	3,838,685
Capital assets:			
Land	1,003,439	-	1,003,439
Construction in progress	1,217,803	-	1,217,803
Other capital assets, net of accumulated depreciation	46,940,106	-	46,940,106
Total Noncurrent Assets	55,961,527	-	55,961,527
Total Assets	66,182,332	215,189	66,397,521
Deferred Outflow of Resources			
Discount on 2016 debt issue	61,679	-	61,679
Deferred amounts related to pensions	468,936	-	468,936
Total Deferred Outflows	530,615	-	530,615
LIABILITIES			
Current liabilities:			
Accounts payable	116,762	-	116,762
Accrued wages	71,474	-	71,474
Accrued sales tax and primacy fee	1,478	-	1,478
Accrued interest	417,576	-	417,576
Due to other funds	8,439	-	8,439
Noncurrent liabilities:			
Due within one year	1,887,323	-	1,887,323
Total Current Liabilities	2,503,052	-	2,503,052
Due in more than one year	22,843,662	-	22,843,662
Total Noncurrent Liabilities	22,843,662	-	22,843,662
Total Liabilities	25,346,714	-	25,346,714
Deferred Inflows of Resources			
Deferred amounts related to pensions	110,865	-	110,865
NET POSITION			
Net investment in capital assets	25,518,825	-	25,518,825
Restricted for-			
Debt reserves	1,856,336	-	1,856,336
Construction projects	3,938,685	-	3,938,685
Unrestricted	9,941,522	215,189	10,156,711
Total Net Position	$ 41,255,368	$ 215,189	$ 41,470,557

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION-
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER31, 2020

	Waterworks and Wastewater Fund	Solid Waste Fund	Total
OPERATING REVENUES:			
Charges for services	$ 7,074,421	$ 1,040,536	$ 8,114,957
Hookups and reconnect fees	394,102		394,102
Miscellaneous income	70,595		70,595
Total Operating Revenue	7,539,118	1,040,536	8,579,654
OPERATING EXPENSES:			
Wages and benefits	2,451,994		2,451,994
Insurance	211,722		211,722
Repairs and maintenance	1,225,365		1,225,365
Utilities	659,478		659,478
Contracted refuse hauling and other expense		1,036,144	1,036,144
All other expense	858,767		858,767
Depreciation	1,891,611		1,891,611
Total Operating Expenses	7,298,937	1,036,144	8,335,081
OPERATING INCOME	240,181	4,392	244,573
NON-OPERATING REVENUES (EXPENSES):			
Property taxes	143,043		143,043
Sales taxes	910,764		910,764
Lease income	22,800		22,800
Interest income-checking and savings	115,494		115,494
Interest expense and agent fees	(655,606)		(655,606)
Total Non-operating Revenues	536,495		536,495
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	776,676	4,392	781,068
CAPITAL TRANSFERS AND CONTRIBUTIONS			
Capital contributions	2,037,875		2,037,875
Transfers		(110,000)	(110,000)
Total	2,037,875	(110,000)	1,927,875
CHANGE IN NET POSITION	2,814,551	(105,608)	2,708,943
TOTAL NET POSITION - BEGINNING	38,440,817	320,797	38,761,614
TOTAL NET POSITION - ENDING	$ 41,255,368	$ 215,189	$ 41,470,557

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

CITY OF OZARK, MISSOURI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Waterworks and Sewerage Fund	Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 7,466,573	$ 1,119,190	$ 8,585,763
Payments to suppliers	(2,541,001)	(1,036,144)	(3,577,145)
Payments to employees	(2,973,888)	-	(2,973,888)
Net Cash Provided by Operating Activities	1,951,684	83,046	2,034,730
CASH FLOWS FROM NONCAPITAL ACTIVITIES:			
Transfers (to)	8,439	(118,439)	(110,000)
Lease income	22,800	-	22,800
Property taxes	142,781	-	142,781
Sales taxes	910,269	-	910,269
Net Cash Provided by (Used for) Noncapital Activities	1,084,289	(118,439)	965,850
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	2,037,875	-	2,037,875
Payments for capital acquisitions	(5,003,685)	-	(5,003,685)
Principal Repayments	(1,822,789)	-	(1,822,789)
Interest paid	(668,105)	-	(668,105)
Net Cash (Used for) Capital and Related Financing Activities	(5,456,704)	-	(5,456,704)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	115,494	-	115,494
Net Cash Provided by Investing Activities	115,494	-	115,494
NET CASH (DECREASE) FOR THE YEAR	(2,305,237)	(35,393)	(2,340,630)
CASH AT BEGINNING OF YEAR	18,297,826	147,625	18,445,451
CASH AT END OF YEAR	$ 15,992,589	$ 112,232	$ 16,104,821
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 9,192,410	$ 112,232	$ 9,304,642
Restricted assets-Cash and cash equivalents	6,800,179	-	6,800,179
	$ 15,992,589	$ 112,232	$ 16,104,821
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 240,181	$ 4,392	$ 244,573
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation expense	1,891,611	-	1,891,611
(Increase) Decrease in accounts receivable	(100,900)	78,654	(22,246)
(Increase) Decrease in prepaid items	14,290	-	14,290
Increase (Decrease) in accounts payable	(82,842)	-	(82,842)
Increase (Decrease) in accrued wages and benefits	25,342	-	25,342
Increase (Decrease) in pensions	(60,832)	-	(60,832)
Increase (Decrease) in other liabilities	(3,521)	-	(3,521)
Increase in customer deposits	28,355	-	28,355
Net Cash Provided by Operating Activities	$ 1,951,684	$ 83,046	$ 2,034,730

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services; public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Discretely Presented Blended component units

Ozark Public Funding Corporation (PFC) and Land Clearance for Redevelopment Authority (LRCA) are, in substance, the same as the Government, as their boards are appointed by mayor and council. In addition, they receive all their funding from the City which is used to pay off long term debt. Therefore, they are reported as part of the primary government as a debt service fund. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters in February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

Nonmajor Fund Types:

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at cost.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowances

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had $ $ 43,530 for water and sewer, $ 8,448 for solid waste, and $ 13,131 for property taxes as allowances for doubtful accounts. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

Prepaid items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. The cost of governmental fund-type prepaids is recorded as an expenditure when consumed rather than when purchased.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. 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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five year anniversary of the respective debt issue. As of December 31, 2020, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pensions

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances-Governmental Funds

As of December 31, 2020, fund balances of the governmental funds are classified as follows:

Non-spendable-This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted-This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed-This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned-This classification is used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily.

Unassigned-This classification represents the residual positive balance within the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 644,530.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the

enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Restrictions of Net Position

The City records restrictions to indicate that a portion of the net position is legally segregated for a specific future use. The following details the description and amounts of all restrictions used by the City as of December 31, 2020:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 1,831,961
Depreciation and replacement	24,375
	$ 1,856,336
Construction projects	$ 3,938,685

Governmental Activities	
Debt reserves	$ 700,774
Construction	288,681
	$ 989,455

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2020 was $ 311,453,285 with the levy set at $ .2922 total broken down $ .2337 for General Fund and $ .0585 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 3,643,057), 3/8 cent Transportation sales tax ($ 1,360,670) (expires September 30, 2022) ¼ cent Capital Improvement sales tax ($ 910,764), and ½ cent Park/Storm Water sales tax ($ 1,821,506).

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2020, expenditures did not exceed appropriations in any of the Governmental Funds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY(Continued)

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 31,145,329. The City did not have any general obligation bonds outstanding as of December 31, 2020.

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2020, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

Missouri State Statues authorize the City to deposit funds in obligations of the U.S. Treasury, federal agencies and instrumentalities, certificates of deposit, and repurchase agreements. Custodial credit risk is the risk that, in event of a bank failure, the government's deposits may not be returned to it. The City's deposits policy for custodial credit risk is set by statute. Statutes require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities, which are of the same type as authorized for investment by the City, are limited to the following as prescribed by state statutes:

*Bonds of the State of Missouri, of the United States, or of any wholly owned corporation of the United States.

*Other short-term obligations of the United States.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have a written investment policy covering credit risk.

NOTE B – DEPOSITS AND INVESTMENTS (Continued

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2020, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 1,898,746	$ 1,161,491
Depreciation and replacement	1,062,748	694,845
Projects	3,838,685	-
	$ 6,800,179	$ 1,856,336

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt Reserves	$ 672,620	$ 672,620
General Fund		
Debt Reserves	28,154	28,154
Grants and donations	96,801	-
Court	879	-
Operation reserves	644,530	-
	$ 1,442,984	$ 700,774

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2020 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 7,885,052	$ -	$ -	$ 7,885,052
Total capital assets not being depreciated	7,885,052	-	-	7,885,052
Capital assets, being depreciated:				
Land improvements	25,326,777	3,023,088	-	28,349,865
Buildings	18,091,688	37,952	-	18,129,640
Machinery and Vehicles	3,881,988	281,649	215,163	3,948,474
Total capital assets being depreciated	47,300,453	3,342,689	215,163	50,427,979
Less: Accumulated depreciation for:				
Land improvements	6,789,344	964,062	-	7,753,406
Buildings	3,946,917	367,934	-	4,314,851
Machinery and Vehicles	3,041,479	174,341	184,448	3,031,372
Total accumulated depreciation	13,777,740	1,506,337	184,448	15,099,629
Total capital assets being depreciated, net	33,522,713	1,836,352	30,715	35,328,350
Governmental activities capital assets, net	$ 41,407,765	$ 1,836,352	$ 30,715	$ 43,213,402

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 75,571
Police	96,013
Court	180
Storm water	13,516
Streets	917,954
Parks	403,103
	$ 1,506,337

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 997,439	$ 6,000	$ -	$ 1,003,439
Construction in progress	25,289	1,192,514	-	1,217,803
Total capital assets not being depreciated	$ 1,022,728	$1,198,514	$ -	$ 2,221,242
Capital assets, being depreciated:				
Buildings	$ 198,337	$ 128,455	$ -	$ 326,792
Water system	26,694,182	1,611,685	61,250	28,244,617
Waste water system	47,635,155	2,068,185	99,484	49,603,856
Total capital assets being depreciated	74,527,674	3,808,325	160,734	78,175,265
Less accumulated depreciation for:				
Buildings	51,634	5,572	-	57,206
Water system	8,835,264	684,141	61,250	9,458,155
Waste water system	20,614,230	1,201,898	96,330	21,719,798
Total accumulated depreciation	29,501,128	1,891,611	157,580	31,235,159
Total capital assets being depreciated, net	$ 45,026,546			$ 46,940,106
Business-type activities capital assets, net	$ 46,049,274			$ 49,161,348

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 689,713
Wastewater	1,201,898
	$ 1,891,611

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2020 as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 11,895,000	$ -	$ 1,285,000	$ 10,610,000	$ 1,325,000
Cert. of Part.	12,808,184	-	425,000	12,383,184	438,559
NID Bonds	823,808	-	112,789	711,019	113,443
Totals	$ 25,526,992	$ -	$ 1,822,789	$ 23,704,203	$ 1,877,002
Compensated Absences	$ 81,500	$ 123,176	$ 101,469	$ 103,207	$ 10,321
Net pension liability	$ 42,704	$ 239,766	$ -	$ 282,470	

As reported on the financial statement:	
Amount due within one year	
Debt	$ 1,877,002
Compensated absences	10,321
	1,887,323
Amount due in more than one year:	
Revenue bonds	9,285,000
NID Bonds	597,576
Certificate of participation	11,944,625
Compensated absences	92,886
Customer deposits	641,105
Net pension liability	282,470
	22,843,662
	$ 24,730,985

Accrued compensation liability are liquidated in proportion to the Water and Sewer Departments.

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

NOTE E – LONG-TERM DEBT (Continued)

State Revolving Fund Program Bonds: The City has $ 11,730,000 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2020, the reserve fund has approximately $ 8,576,021.

The Proprietary Funds long-term debt as of December 31, 2020 follows:

Revenue Bonds

$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.	$ 130,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.	2,725,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.	7,620,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.	135,000
	$ 10,610,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2020 follows:

Year Ending December 31,	Principal	Interest	Total
2021	$ 1,325,000	$ 407,507	$ 1,732,507
2022	1,380,000	394,183	1,774,183
2023	1,360,000	329,161	1,689,161
2024	1,410,000	265,901	1,675,901
2025	1,465,000	200,144	1,665,144
2026-2028	3,670,000	226,202	3,896,202
	$ 10,610,000	$ 1,823,098	$ 12,433,098

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 5,773,184
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,610,000
Total Certificates of Participations	$ 12,383,184

NOTE E – LONG-TERM DEBT (Continued)

Year Ending December 31,	Water Department Principal	Water Department Interest	General Fund Principal	General Fund Interest
2021	$ 438,559	$ 434,863	$ 16,038	$ 9,897
2022	443,559	421,368	16,236	9,412
2023	505,752	406,001	17,118	8,895
2024	534,750	388,187	19,008	8,300
2025	539,548	368,669	19,998	7,604
2025-2030	2,947,570	1,506,786	99,396	25,839
2031-2035	4,388,446	815,854	33,318	5,674
2036-2038	2,585,000	127,808	-	-
	$ 12,383,184	$ 4,469,536	$ 221,112	$ 75,621

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District. Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 349,500
$ 797,500 2006 Series Stonegate Improvement District. Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026.	239,250
$ 270,000 2006 Series Laurel Hills Improvement District. Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027.	122,269
	$ 711,019

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2020 is as follows:

Year Ending December 31,	Principal	Interest	Total
2021	$ 113,443	$ 32,389	$ 145,832
2022	114,109	27,063	141,172
2023	114,805	21,709	136,514
2024	115,521	16,355	131,876
2025	116,287	10,905	127,192
2026-2007	136,854	6,316	143,170
	$ 711,019	$ 114,737	$ 825,756

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 78,607	$ -	$ 8,372	$ 70,235	$ 8,759
Certificates of Participation	18,461,768	-	310,656	18,151,112	311,038
	$ 18,540,375	$ -	$ 319,028	$ 18,221,347	$ 319,797
Compensated absences	$ 151,121	$ 198,638	$ 189,709	$ 160,050	$ 16,005
Pension liability	$ (210,201)	$ 421,648	$ -	$ 211,447	$ -

As reported on the financial statement:

Amount due within one year	
Debt	$ 319,797
Compensated absences	16,005
	335,802
Amount due in more than one year:	
Special Assessment Bonds	61,476
Certificates of Participation	17,840,074
Compensated absences	144,045
Pension liability	211,447
	18,257,042
Total	$ 18,592,844

For governmental activities, liability for compensated absences are generally liquidated by the General Fund.

The Governmental long-term special obligation debt as of December 31, 2020 follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 70,235

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2020 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2021	$ 8,759	$ 3,161	$ 11,920
2022	9,153	2,766	11,919
2023	9,565	2,354	11,919
2024	9,990	1,929	11,919
2025	10,445	1,474	11,919
2026-2007	22,323	1,517	23,840
	$ 70,235	$ 13,201	$ 83,436

The Governmental long-term certification of participation debt as of December 31, 2020 follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 17,930,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	221,112
	$ 18,151,112

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2020 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2021	$ 311,038	$ 790,285	$ 1,101,323
2022	331,236	780,950	1,112,186
2023	352,118	770,983	1,123,101
2024	379,008	756,988	1,135,996
2025	404,998	741,892	1,146,890
2026-2030	2,509,396	3,521,726	6,031,122
2031-2035	3,348,318	2,755,914	6,104,232
2036-2040	4,430,000	1,953,140	6,383,140
2041-2044	6,085,000	787,112	6,872,112
	$ 18,151,112	$ 12,858,990	$ 31,010,102

Discretely Presented Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 1,230,440	$ -	$ 516,854	$ 713,586	$ 451,138

As reported on the financial statement:

Amount due within one year	$ 451,138
Amount due in more than one year:	
Note payables	262,448
Total	$ 713,586

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2020 follows:

Public Financing Corporation	
$ 886,400 note payable entered into February 25, 2009, for purchase of 2009 land acquisition. Payable with quarterly principal and interest payments of $12,018.68 and annual adjustable interest rate of 4.00%. With final payment October 8, 2021	$ 118,481
$ 300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	125,534
$ 430,922 Lease obligation entered into on August 1, 2017 for the purchase Office Warehouse at 751 N. 9th Street. Payable quarterly payments of $ 17,255.43 including principal and interest at 3.18% interest rate with the final payment September 1, 2024	242,936
Total	$ 486,951
Land Clearance for Redevelopment Authority	
$ 1,535,582 note payable entered into October 8, 2015 for the redemption of other notes for the purchase of property. Terms are $ 24,066.42 per month at 4.00% interest with final payment October 8, 2021.	$ 226,635

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the note payables as of December 31, 2020 is as follows:

Year Ending December 31,	Principal	Interest	Totals
2021	$ 451,138	$ 16,418	$ 467,556
2022	109,210	6,717	115,927
2023	102,249	3,586	105,835
2024	50,989	871	51,860
	$ 713,586	$ 27,592	$ 741,178

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

At December 31, 2020, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

The City of Ozark's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

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

	2020 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

Employees covered by benefit terms

At June 30, 2020, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	37
Active employees	109
Total	191

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 12.60% General and 11.7% Police of annual covered payroll.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

The employer's net pension liability was measured as June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2020.

Actuarial assumptions

The total pension liability in the February 29, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment expenses

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 29, 2020 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00%	4.16%
Fixed Income	28.00%	0.89%
Real Assets	33.00%	2.09%

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2019	$ 15,342,198	$ (15,509,695)	$ (167,497)
Changes for the year:			
Service Cost	483,706	-	483,706
Interest	1,112,179	-	1,112,179
Changes in benefits terms	-	-	-
Difference between expected and actual experience	(13,932)	-	(13,932)
Contribution - employer	-	(560,982)	(560,982)
Net investment income	-	(211,282)	(211,282)
Benefit payments, including refunds	(487,366)	487,366	-
Administrative expense	-	23,267	23,267
Other changes	-	(171,542)	(171,542)
Net changes	1,094,587	(433,173)	661,414
Balances at 6/30/2020	$ 16,436,785	$ (15,942,868)	$ 493,917

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate

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

1% Decrease	Current Single Discount Rate Assumption	1% Increase
6.25%	7.25%	8.25%
$ 3,141,223	$ 493,917	$ (1,655,091)

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

For the year ended June 30, 2020 the employer recognized pension expense of $ 473,674. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 298,012	$ (294,908)
Differences in assumptions	186,700	(66,910)
Excess(deficit) in investment returns	401,411	-
Contributions subsequent to the measurement date*	309,728	-
Total	$ 1,195,851	$ (361,818)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2021.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

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

Year ended:		
2021	$	(13,040)
2022		103,221
2023		211,436
2024		207,696
2025		15,646
Thereafter		(654)
Total	$	524,305

Payable to the Pension Plan

On December 31, 2020, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2020.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used to supplement the operating expenditures·

Transfers:	To	From
General Fund	$ 110,000	$ 560,100
Park Fund	560,100	-
Solid Waste	-	110,000
	$ 670,100	$ 670,100

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the Capital Improvement Fund transferred $ 805,000 to the General Fund which in turn used the money to purchase capital assets.

	To	From
General Fund	$ 805,000	$ -
Capital Improvement Fund	-	805,000
	$ 805,000	$ 805,000

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 78,758 was received during the year ended December 31, 2020 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2021	$ 86,691
2022	89,866
2023	93,162
2024	96,583
2025	100,136

NOTE M – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2020 is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
Third Street Water Improvements	$ 1,615,630	$ 1,217,803	$ 397,827
	$ 1,615,630	$ 1,217,803	$ 397,827

NOTE N – FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

NOTE N– FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

The City adopted the following statements during the year ended December 31, 2020:

GASB Statement No. 83, *Certain Asset Retirement Obligations,* issued November 2016, will be effective for the City beginning with its fiscal year ending December 31, 2020. This Statement is to provide financial statement users with information about assets retirement obligations (AROs) that were not addressed in GASB standards establishing uniform accounting and financial reporting requirement for these obligations.

GASB Statement No. 89, *Accounting for Interest Costs Incurred before the End of a Construction Period,* issued June 2018, will be effective for the City for reporting periods beginning after December 15, 2020. The primary objective of this Statement is (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 91, *Conduit Debt Obligations,* issued May 2019, will be effective for the City beginning after December 15, 2021. Earlier application is encouraged. The primary objective of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice.

GASB Statement No. 92, *Omnibus 2020,* issued January 2020, will be effective for the City beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates,* issued March 2020, will be effective for except for paragraphs 11b,13, and 14 June 15, 2020, paragraphs Paragraph 11b effective for periods after December 31, 2021 and paragraphs 13 and 14 effective after June 15, 2021. Earlier application is encouraged.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* issued March 2020 will be effective for years beginning after June 15, 2022, earlier application is encouraged. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private partnership arrangements (PPPs) and (APAs). Earlier application is encouraged.

GASB Statement No. 95: *Postponement of the Effective Dates of Certain Authoritative Guidance issued May 2020. The following provisions have been delayed 83, 84, 88, 89, 90, 92, 93, and 87. Pronouncements 83, 89, 92 and 93 have been adopted this year and had no changes to report. Pronouncements 84, 88, 90 were adopted in the current year with no changes to report.*

NOTE N– FUTURE ACCOUNTING PRONOUNCEMENTS (Continued)

GASB Statement No. 96. *Subscription-Based Information Technology Arrangements,* issued May 2020, earlier application is encouraged. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments).

The City did not have any changes to report for the year ending December 31, 2020 upon adopting GASB 83, 89, 91, 92, 93, 94, 95, and 96.

The Statements which might impact the City are as follows:

GASB Statement No. 87, *Leases,* issued June 2017, will be effective for the City beginning after June 15, 2021. This Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No, 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Section 457 Deferred Compensation Plans-and amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32,* issued June 2020. Effective date is June 15, 2021 with earlier application permitted.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

NOTE O– CHANGE IN PRESENTATION

For the prior year Ozark Public Funding Corporation and Land Clearance for Redevelopment Authority were included in the report as blended component units but were changed in this year as Discretely Presented Blended Component Units which resulted Net Position adjustment of $ 1,240,266 increase.

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 693,904	$ 750,340	$ 750,179	$ (161)
Franchise taxes	610,000	610,000	550,265	(59,735)
Sales taxes	4,480,000	4,947,133	5,003,727	56,594
Intergovernmental:				
Missouri motor fuel taxes	761,000	765,446	699,269	(66,177)
Charge for services:				
Police services	54,000	50,000	43,200	(6,800)
Licenses & permits	228,000	251,000	248,344	(2,656)
Fines & forfeitures	92,400	41,950	40,439	(1,511)
Interest	50,530	24,676	26,670	1,994
Grants	19,000	1,295,387	963,645	(331,742)
Rents	81,600	106,400	117,284	10,884
Developers contribution	-	1,931,682	1,931,682	-
Miscellaneous	27,900	12,464	52,675	40,211
Total Revenues	7,098,334	10,786,478	10,427,379	(359,099)
EXPENDITURES				
Current:				
General government	2,110,362	1,892,936	1,698,448	194,488
Police	3,236,244	2,973,300	2,916,414	56,886
Court	74,360	66,460	47,433	19,027
Street	944,269	926,500	1,848,503	(922,003)
Capital outlay	3,353,771	4,537,500	2,992,493	1,545,007
Debt service:				
Principal	33,373	33,373	44,028	(10,655)
Interest and fees	8,359	8,359	13,913	(5,554)
Total Expenditures	9,760,738	10,438,428	9,561,232	877,196
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,662,404)	348,050	866,147	518,097
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	915,000	915,000	915,000	-
Transfers (to) other funds	(489,600)	(489,600)	(560,100)	(70,500)
Sale of assets	-	18,679	30,271	11,592
	425,400	444,079	385,171	(58,908)
NET CHANGE IN FUND BALANCE	$ (2,237,004)	$ 792,129	1,251,318	$ 459,189
FUND BALANCES - BEGINNING			4,888,129	
FUND BALANCES - ENDING			$ 6,139,447	

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 173,690	$ 177,100	$ 184,073	$ 6,973
Sales taxes	1,632,000	1,745,000	1,821,506	76,506
Charge for services:				
Park programs	1,844,100	1,142,565	1,421,181	278,616
Interest	-	10,000	56,451	46,451
Grants	-	-	3,017	3,017
Rents	45,000	45,000	52,592	7,592
Impact fees	50,000	61,000	61,250	250
Miscellaneous	-	-	10,919	10,919
Total Revenues	3,744,790	3,180,665	3,610,989	430,324
Current:				
Administration park department	2,935,909	2,735,360	2,402,085	333,275
Storm water	16,000	13,500	18,804	(5,304)
Capital outlay	610,000	610,000	350,196	259,804
Debt service:				
Principal	275,000	275,000	275,000	-
Interest and fees	791,638	791,638	755,624	36,014
Total Expenditures	4,628,547	4,425,498	3,801,709	623,789
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(883,757)	(1,244,833)	(190,720)	1,054,113
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	489,600	527,850	560,100	32,250
NET CHANGE IN FUND BALANCE	$ (394,157)	$ (716,983)	369,380	$ 1,086,363
FUND BALANCES - BEGINNING			5,037,842	
FUND BALANCES - ENDING			$ 5,407,222	

CITY OF OZARK, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON INFORMATION
DECEMBER 31, 2020

Explanation of Budgetary Process

The City Council follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

a. City department directors prepare departmental operating budgets and the Director of Finance makes revenue projections on or before September 1st.
b. Departmental meetings are conducted during the month of October with the City Manager and the Director of Finance to allow the departments to support their budgets.
c. Preliminary budget summaries of revenues and expenditures/expenses are prepared for review by the City Manager.
d. Final budget decisions are made by the City Manager by mid-November.
e. A proposed budget is submitted to the City Council by the end of November.
f. Prior to January 1st, the budget is legally enacted. Projected expenditures cannot exceed estimated revenues plus fund balances at the beginning of the year.
g. Budgetary control is exercised by the City Council at the department and fund levels. This is the legal level of control. All unexpended appropriations lapse at year-end.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

The budgeted amounts included in the basic financial statements are as originally adopted or amended by the City Council, pursuant to State Statutes. The City Council adopts annual budgets for the General Fund, Park/Storm Water Fund, and Capital Improvement Fund.

For the year ended December 31, 2020, actual expenditures were within budget.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2020	2019	2018	2017	2016
Total Pension Liability					
Service costs	483,706	$ 468,241	$ 384,253	$ 368,306	$ 359,531
Interest on Total Pension Liability	1,112,179	1,021,297	871,188	808,447	731,857
Changes in benefits terms	-	-	1,254,378	-	-
Difference between expected and actual experience	(13,932)	183,106	(91,636)	41,033	(138,114)
Changes in assumptions	-	-	-	(175,642)	596,565
Benefit payments, including refunds	(487,366)	(368,121)	(409,120)	(297,516)	(361,316)
Net change in total pension liability	1,094,587	1,304,523	2,009,063	744,628	1,188,523
Total Pension Liability-beginning	15,342,198	14,037,675	12,028,612	11,283,984	10,095,461
Total Pension Liability-ending	$ 16,436,785	$ 15,342,198	$ 14,037,675	$ 12,028,612	$ 11,283,984
Plan Fiduciary Net Position					
Contributions - employer	$ (560,982)	$ (539,556)	$ (488,853)	$ (409,182)	$ (401,675)
Contributions - employee	-	-	-	-	-
Net investment income	(211,282)	(965,758)	(1,633,648)	(1,353,122)	15,442
Benefits payments, including refunds	487,366	368,121	409,120	297,516	361,316
Pension Plan Administrative Expense	23,267	19,689	13,320	12,898	12,118
Other (Net Transfer)	(171,542)	67,533	52,301	16,999	110,197
Net change in plan fiduciary net position	(433,173)	(1,049,971)	(1,647,760)	(1,434,891)	97,398
Plan Fiduciary Net Position-beginning	(15,509,695)	(14,459,724)	(12,811,964)	(11,377,073)	(11,474,471)
Plan Fiduciary Net Position-ending	$ (15,942,868)	$ (15,509,695)	$ (14,459,724)	$ (12,811,964)	$ (11,377,073)
Net Pension Liability/(Asset)	$ 493,917	(167,497)	$ (422,049)	$ (783,352)	$ (93,089)
Plan fiduciary net position as a percentage of the total pension liability	97.00%	101.09%	103.01%	106.51%	100.82%
Covered payroll	$ 4,693,635	$ 4,593,400	$ 4,253,903	$ 4,199,370	$ 4,163,024
Net Pension liability as a percentage of covered payroll	10.52%	-3.65%	-9.92%	-18.65%	-2.24%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2011	$ 505,881	$ 505,881	$ -	$ 3,859,744	13.11%
2012	524,410	524,410	-	3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%
2017	394,221	394,221	-	4,163,024	9.47%
2018	542,495	542,495	-	4,404,436	12.32%
2019	543,940	543,940	-	4,519,135	12.04%
2020	598,717	598,717	-	4,862,604	12.31%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 29, 2020
Notes:	The roll-forward of total pension liability from February 29, 2020 to June 30, 2020 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 10 to 17 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary Increases	3.25% to 6.55% including wage inflation
Investment Rate of Return	7.25%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information:	None

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020

OTHER SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Capital Improvement Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Sales taxes	$ 816,000	$ 875,000	$ 910,764	$ 35,764
Total Revenues	816,000	875,000	910,764	35,764
OTHER FINANCING SOURCES (USES)				
Transfers (to) other funds	(805,000)	(805,000)	(805,000)	-
NET CHANGE IN FUND BALANCE	$ 11,000	$ 70,000	105,764	$ 35,764
FUND BALANCES - BEGINNING			182,917	
FUND BALANCES - ENDING			$ 288,681	

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of City Council
City of Ozark, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise City of Ozark, Missouri's basic financial statements, and have issued our report thereon dated June 23, 2021

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Decker & DeGood
Springfield, Missouri
June 23, 2021

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and Members of City Council
City of Ozark, Missouri

Report on Compliance for Each Major Federal Program

We have audited the City of Ozark, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Ozark, Missouri's major federal programs for the year ended December 31, 2020. City of Ozark, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Ozark, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Ozark, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Ozark, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Ozark, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020

Report on Internal Control Over Compliance

Management of the City of Ozark, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Ozark, Missouri's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Ozark, Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Decker & DeGood
Springfield, Missouri
June 23, 2021

CITY OF OZARK, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Disbursements Expenditures
Department of the Treasury			
State of Missouri Treasury/Christian County			
Cares Act Grant	21.019	CCA-167	$ 831,443
Total United States Department of Treasury			831,443
Federal Highway Administration			
Missouri Department of Conservation			
Trail Grant	20.219		7,805
Missouri Department of Transportation			
Highway Planning and Development	20.205	TAP-9901-820-822	60,845
Highway Planning and Development	20.205	STBG-9901-827	17,434
DWI Enforcement and Checkpoints	20.607	20-154-AL-074	2,087
Hazardous Moving Violation	20.600	20-PT-02-062	2,411
Total Federal Highway Administration			90,582
U.S. Department of Justice			
Bulletproof Vest Partnership	16.607		1,800
DEA Overtime Reimbursement	16.123		22,707
Federal Funds Forfeiture	16.922		2,131
Total U.S. Department of Justice			26,638
Executive office of the President			
Missouri Department of Transportation			
High Intensity Drug Trafficking	95.001	G19MW0001A-J	48,847
Total Expenditures of Federal Awards			$ 997,510

See accompanying note to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - BASIS OF PRESENATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal activity of the City of Ozark, Missouri, under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Ozark, Missouri, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Ozark, Missouri.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on accounting principles generally accepted in the United States of America (accrual basis). Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C - INDIRECT COST RATE

The City of Ozark, Missouri has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF OZARK, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes ✓ no
- Significant deficiency(ies) identified? ____ yes ✓ none reported
- Noncompliance material to financial statements noted? ____ yes ✓ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes ✓ no
- Significant deficiency(ies) identified? ____ yes ✓ none reported

Type of auditor's report issued on compliance for major programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ yes ✓ no

The programs tested as major programs were:
CFDA Number: 21.019 Cares Act

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ yes ✓ no

B. FINANCIAL STATEMENTS FINDINGS-

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS-

None

CITY OF OZARK, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2020

Number	Finding	Costs
N/A	The City of Ozark, Missouri had no federal grants in the prior year that had any findings to correct or report.	

City of Ozark, Missouri
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020

SECTION III - STATISTICAL SECTION

(Unaudited)

City of Ozark, Missouri

Statistical Section Overview

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	**Pages**
Financial Trends	
These Schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	70-75
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources.	76-82
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	83-87
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	88-90
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	91-93

Sources: Unless otherwise noted, the information in these schedules is derived from the audited annual financial reports for the relevant year.

CITY OF OZARK, MISSOURI
Net Position by Component
Last 10 Fiscal Years

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Governmental activities										
Net investment in capital assets	$ 25,229,456.00	$ 21,882,169.00	$ 19,792,488.00	$ 16,388,853	$ 13,521,562	$ 11,821,889	$ 10,957,196	$ 10,591,749	$ 7,923,661	$ 7,755,881
Restricted	989,455.00	69,490.00	819,556.00	2,182,340	2,151,834	1,545,000	2,147,170	1,943,269	2,063,000	2,518,620
Unrestricted	10,847,263.00	9,945,922.00	6,492,086.00	5,720,013	6,341,012	6,912,707	4,048,708	3,155,439	3,856,784	3,181,374
Total governmental activities net position	$ 37,066,174.00	$ 31,897,581.00	$ 27,104,130.00	$ 24,291,206	$ 22,014,408	$ 20,279,596	$ 17,153,074	$ 15,690,457	$ 13,843,445	$ 13,455,875
Business-type activities										
Net investment in capital assets	$ 25,518,825.00	$ 20,587,591.00	$ 19,715,659.00	$ 15,068,037	$ 10,695,017	$ 14,521,276	$ 12,847,034	$ 10,420,509	$ 16,766,895	$ 15,457,380
Restricted	5,795,021.00	5,681,280.00	5,613,182.00	7,987,036	9,782,390	6,682,768	9,164,804	10,400,424	4,797,075	5,483,079
Unrestricted	10,156,711.00	12,492,743.00	10,993,970.00	11,590,107	12,523,614	9,641,344	6,641,671	6,792,540	4,890,347	4,180,589
Total business-type activities net position	$ 41,470,557.00	$ 38,761,614.00	$ 36,322,811.00	$ 34,645,180	$ 33,001,021	$ 30,845,388	$ 28,653,509	$ 27,613,473	$ 26,454,317	$ 25,121,048
Primary government										
Net investment in capital assets	$ 50,748,281.00	$ 42,469,760.00	$ 39,508,147.00	$ 31,456,890	$ 24,216,579	$ 26,343,165	$ 23,804,230	$ 21,012,258	$ 24,690,556	$ 23,213,261
Restricted	6,784,476.00	5,750,770.00	6,432,738.00	10,169,376	11,934,224	8,227,768	11,311,974	12,343,693	6,860,075	8,001,699
Unrestricted	21,003,974.00	22,438,665.00	17,486,056.00	17,310,120	18,864,626	16,554,051	10,690,379	9,947,979	8,747,131	7,361,963
Total primary government net position	$ 78,536,731.00	$ 70,659,195.00	$ 63,426,941.00	$ 58,936,386	$ 55,015,429	$ 51,124,984	$ 45,806,583	$ 43,303,930	$ 40,297,762	$ 38,576,923

CITY OF Ozark, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 1 of 2

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Expenses										
Government Activities										
Administration	$ 1,760,099	$ 1,333,588	$ 1,511,583	$ 1,252,244	$ 1,218,057	$ 1,150,947	$ 1,145,806	$ 1,062,310	$ 1,100,849	$ 1,401,799
Public Safety	$ 3,032,981	$ 2,973,267	$ 3,139,038	2,947,731	$ 2,930,467	$ 2,628,419	$ 2,690,892	$ 2,848,087	$ 2,517,193	$ 2,505,658
Parks & Recreation	$ 2,794,103	$ 2,997,065	$ 2,926,520	2,708,982	2,675,328	2,568,444	2,707,119	2,531,024	2,793,859	2,498,403
Stormwater	$ 32,320	$ 26,848	$ 20,028	43,121	-					
Streets	$ 2,761,847	$ 1,746,300	$ 1,644,791	1,675,404	1,332,357	1,315,161	1,190,263	641,003	905,895	987,582
Interest	$ 783,000	$ 845,131	$ 892,475	899,101	912,468	1,063,885	995,707	994,263	907,636	890,339
Total Government Activities	$ 11,164,350	$ 9,922,199	$ 10,134,435	9,526,583	9,068,677	8,726,856	8,729,787	8,076,687	8,225,432	8,283,781
Business -type Activities										
Water	$ 3,519,233	$ 3,326,332	$ 3,452,953	3,008,455	2,606,761	2,474,304	2,486,968	2,247,757	2,159,614	1,969,881
Sewer	$ 4,435,310	$ 4,181,467	$ 4,369,956	4,072,227	4,310,197	3,838,042	4,531,729	4,312,506	4,485,363	3,988,930
Sanitation	$ 1,036,144	$ 890,312	$ 995,058	867,357	835,928	797,122	783,707	738,503	717,109	639,265
Total Business-type Activities	$ 8,990,687	$ 8,398,111	$ 8,817,967	7,948,039	7,752,886	7,109,468	7,802,404	7,298,766	7,362,086	6,598,076
Program Revenues										
Government Activities										
Charges for services	$ 1,923,040	$ 2,478,030	$ 2,349,866	2,294,580	2,268,975	2,249,655	2,239,833	2,140,970	2,058,264	1,732,918
Operating grants and contributions	$ 2,870,436	$ 56,376	$ 25,414	46,812	81,829	123,174	97,032	125,259	45,630	393,020
Capital grants and contributions	$ 89,158	$ 2,349,038	$ 1,950,444	1,755,873	887,685	676,169	560,616	152,082	567,570	61,865
Total Government Activities	$ 4,882,634	$ 4,883,444	$ 4,325,724	4,097,265	3,238,489	3,048,998	2,897,481	2,418,311	2,671,464	2,187,803
Business-type Activities										
Charges for services	$ 8,602,454	$ 8,356,951	$ 8,195,716	7,916,878	7,909,416	7,594,158	7,399,442	6,675,797	6,652,252	6,115,118
Operating grants and contributions	$ -	$ -		-	56,173	-				54,000
Capital grants and contributions	$ 2,037,875	$ 1,156,890	$ 1,073,536	808,097	1,100,650	179,615	106,970	496,600		808,315
Total Business-type Activities	$ 10,640,329	$ 9,513,841	$ 9,269,252	$ 8,724,975	$ 9,066,239	$ 7,773,773	$ 7,506,412	$ 7,172,397	$ 6,652,252	$ 6,977,433

CITY OF OZARK, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Net (Expense)/Revenue										
Government Activities	$ (6,281,716)	$ (5,038,755)	$ (5,808,711)	$ (5,429,318)	$ (5,830,188)	$ (5,677,858)	$ (5,832,306)	$ (5,658,376)	$ (5,553,968)	$ (6,095,978)
Business-type Activities	1,649,642	1,115,730	451,285	776,936	1,313,353	664,305	(295,992)	(126,369)	(709,834)	379,357
Total Net Expense	(4,632,074)	(3,923,025)	(5,357,426)	(4,652,382)	(4,516,835)	(5,013,553)	(6,128,298)	(5,784,745)	(6,263,802)	(5,716,621)
General Revenues And Other Changes In Net Positon										
Government Activities										
Taxes	9,946,752	9,526,536	8,395,893	7,563,977	7,460,776	7,272,166	7,129,502	6,410,750	6,247,166	6,084,899
Interest	83,121	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343
Other	63,594	46,216	37,092	37,223	(40,813)	101,145	62,877	28,937	12,636	40,106
Transfers In/(out)	110,000	100,000	100,000	83,000	121,898	78,000	65,000	282,641	(362,618)	50,500
Gain on Sale of Assets	6,576	8,168								
Total Government Activities	10,210,043	9,832,206	8,621,635	7,706,116	7,565,000	7,468,234	7,270,930	6,739,308	5,961,574	6,230,848
Business-type Activities										
Taxes	1,053,807	1,010,042	944,646	888,284	909,443	892,753	868,521	794,978	922,403	796,574
Interest	115,494	404,703	368,386	61,939	54,735	47,475	383,414	593,179	622,872	660,942
Other			13,314		-		149,093	(135,780)	2,378	34,460
Transfers In/(out)	(110,000)	(100,000)	(100,000)	(83,000)	(121,898)	(78,000)	(65,000)	(282,641)	529,037	(50,500)
Gain on Sale of Assets		8,328								
Total Business-type Activities	1,059,301	1,323,073	1,226,346	867,223	842,280	862,228	1,336,028	969,736	2,076,690	1,441,476
Total Primary Government		11,155,279	9,847,981	8,573,339	8,407,280	8,330,462	8,606,958	7,709,044	8,038,264	7,672,324
Changes in Net Position										
Government Activities	3,928,327	4,793,451	2,812,924	2,276,798	1,734,812	1,790,376	1,438,624	1,080,932	407,606	134,870
Business-type Activities	2,708,943	2,438,803	1,677,631	1,644,159	2,155,633	1,526,533	1,040,036	843,367	1,366,856	1,820,833
Total Change in Net Position	**$ 6,637,270**	**$ 7,232,254**	**$ 4,490,555**	**$ 3,920,957**	**$ 3,890,445**	**$ 3,316,909**	**$ 2,478,660**	**$ 1,924,299**	**$ 1,774,462**	**$ 1,955,703**

CITY OF OZARK, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
General Fund										
Nonspendable	$ 500,559	$ 529,712	$ 457,087	$ 472,799	$ 449,606	$ 478,973	$ 57,978	$ 37,796	$ 13,034	$ 689,602
Restricted	28,154	37,454	194,144	209,894	204,884	198,350	293,161	328,567	472,422	59,062
Assigned	742,210	748,467	625,412	77,147	101,927	91,606	119,432	492,004	201,135	1,350
Unassigned	4,868,524	3,572,496	2,247,686	1,615,972	2,153,872	2,005,477	1,816,601	1,274,005	1,326,853	754,388
Total General Fund	$ 6,139,447	4,888,129	3,524,329	$ 2,375,812	$ 2,910,289	$ 2,774,406	$ 2,287,172	$ 2,132,372	$ 2,013,444	$ 1,504,402
Park/Stormwater Funds										
Nonspendable	$ 112,123	62,274	117,611	$ 142,266	$ 133,388	$ 105,054	$ 12,064	$ 10,045	$ 16,615	$ 115,647
Restricted	672,620.00	667,628	4,389,498	3,907,167	3,826,765	3,665,524	3,405,473	2,472,033	2,928,394	2,397,061
Assigned	4,622,479.00	4,307,940						855,855		1,234,906
Unassigned									789,029	
Total Park/Stormwater Fund	$ 5,407,222	5,037,842	4,507,109	$ 4,049,433	$ 3,960,153	$ 3,770,578	$ 3,417,537	$ 3,337,933	$ 3,734,038	$ 3,747,614
All Other Governmental Funds										
Nonspendable	0		667	-	667					165,043
Restricted	288,681	182,917	106,173	270,419	130,379	228,000	247,538	137,288	142,435	61,147
Assigned	0				232,170	188,730				221,788
Unassigned	0	(9,827)					(17,684)	(16,189)		
Total All Other Governmental Funds	288,681	173,090	106,840	$ 270,419	$ 363,216	$ 416,730	$ 229,854	$ 121,099	$ 142,435	$ 447,978
Total Governmental Fund Balances	$ 11,835,350	$ 10,099,061	$ 8,138,278	$ 6,695,664	$ 7,233,658	$ 6,961,714	$ 5,934,563	$ 5,591,404	$ 5,889,917	$ 5,699,994

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
REVENUES										
Taxes	$ 9,369,518	$ 8,877,552	$ 7,757,022	$ 7,012,037	$ 6,915,236	$ 6,743,832	$ 6,495,888	$ 5,873,628	$ 5,749,856	$ 5,530,710
Franchise Fees	550,265	628,955	635,272	553,334	543,546	564,066	596,678	545,249	483,334	554,189
Licenses and permits	248,344	275,254	256,903	197,903	270,224	176,018	146,519	161,862	130,762	112,851
Fines and forfeitures	40,439	91,946	118,860	122,656	195,666	407,433	482,172	467,503	359,914	260,422
Investment earnings	83,121	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390	55,343
Other Fees	61,250	59,560	44,899	84,447	78,023			15,750	3,250	57,661
Donations and grants	2,898,344	2,345,854	295,306	515,693	937,514	787,630	176,622	221,711	609,950	442,597
Miscellaneous revenues	233,470	324,479	279,135	287,154	157,045	163,550	148,425	119,916	121,252	493,725
Charge for Services	1,464,381	1,832,567	1,687,161	1,608,690	1,585,249	1,549,487	1,487,520	1,452,929	1,455,257	849,486
Total Revenues	14,949,132	14,587,453	11,163,208	10,403,830	10,705,642	10,408,939	9,547,375	8,875,528	8,977,965	8,356,984
EXPENDITURES										
Current:										
Administrative fees	1,698,448	1,254,101	1,220,641	1,269,810	1,219,136	1,121,368	1,152,485	1,019,583	1,070,383	1,359,891
Public Safethy	2,963,847	2,904,806	2,750,377	2,742,996	2,625,386	2,435,041	2,471,331	2,426,985	2,360,466	2,254,698
Streets	1,867,307	772,093	703,411	892,549	709,681	765,585	756,113	454,316	583,011	677,451
Recreation	2,402,085	2,597,303	2,455,382	2,280,012	2,210,641	2,121,315	2,284,614	2,175,295	2,203,969	1,852,028
Capital Outlay	3,342,689	3,562,916	2,761,174	4,011,156	2,651,472	1,762,335	1,526,257	1,344,582	866,364	500,510
Debt service:										
Principal retirement	319,028	782,350	734,092	668,573	583,298	266,321	357,207	1,342,500	441,208	341,153
Interest and fiscal agent fees	769,537	861,269	879,920	883,546	902,587	1,057,328	1,007,361	994,150	907,636	920,398
Total Expenditures	$ 13,362,941	$ 12,734,838	$ 11,504,997	$ 12,748,642	$ 10,902,201	$ 9,529,293	$ 9,555,368	$ 9,757,411	$ 8,433,037	$ 7,906,129

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Excess (Deficiency) Of Revenues Over Expneditures	**$ 1,586,191**	**$ 1,852,615**	$ (341,789)	$ (2,344,812)	$ (196,559)	$ 879,646	$ (7,993)	$ (881,883)	$ 544,928	$ 450,855
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	1,475,100	1,802,434	1,558,826	1,721,497	1,952,334	1,287,842	531,693	1,074,321	991,584	648,021
Transfer to other funds	(1,365,100)	(1,702,434)	(1,458,826)	(1,638,497)	(1,830,436)	(1,209,842)	(466,693)	(999,321)	(1,354,202)	(597,521)
Lease Pymt to PFC & LCRA				-				207,641		
Insurance Claims				30,388	10,678	52,811	22,804	7,577	17,656	11,167
Debt issuance cost				-			112,385			
Loan proceeds				430,922	300,000	1,535,582	19,350,000	309,707		829,108
Retirement of Notes Payable						(1,532,102)	(19,695,333)			
Sale of capital assets	30,271	8,168	3,851	2,342	3,927	1,501	15,270		6,191	
Developers Contribution			1,657,348	1,272,047			481,026		(16,234)	
Shared Cost of Riverside Bridge				(200,000)						
Impact Fees			23,204	14,945	32,000	11,713				
Total Other Financing Sources (Uses)	140,271	108,168	1,784,403	1,633,644	468,503	147,505	351,152	599,925	(355,005)	890,775
Net Change in Fund Balances	$ 1,726,462	$ 1,960,783	$ 1,442,614	$ (711,168)	$ 271,944	$ 1,027,151	$ 343,159	$ (281,958)	$ 189,923	$ 1,341,630
Debt service as a percentage of noncapital expenditures	10.86%	17.92%	18.46%	17.76%	18.01%	17.04%	17.00%	27.77%	17.83%	17.04%

CITY OF OZARK, MISSOURI
Tax Revenues By Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Property Taxes	Sales Tax - City & County	Franchise Tax - Cable & Gas	Missouri Motor Fuel Tax	Other Taxes	Total Revenues
2020	$ 934,252	$ 7,735,997	$ 550,265	$ 699,269	$ -	$ 9,919,783
2019	$ 931,474	$ 7,237,522	$ 628,955	$ 727,251	$ 1,334	$ 9,526,535
2018	$ 864,401	$ 6,174,486	$ 635,272	$ 717,511	$ 624	$ 8,392,294
2017	$ 857,905	$ 5,432,563	$ 553,334	$ 720,627	$ 942	$ 7,564,429
2016	$ 792,159	$ 5,414,821	$ 543,546	$ 707,187	$ 1,069	$ 7,457,713
2015	$ 782,078	$ 5,263,539	$ 564,066	$ 697,088	$ 1,130	$ 7,306,771
2014	$ 854,731	$ 4,965,800	$ 596,678	$ 674,993	$ 364	$ 7,092,202
2013	$ 765,404	$ 4,461,502	$ 545,249	$ 646,477	$ 245	$ 6,418,632
2012	$ 729,647	$ 4,378,554	$ 483,334	$ 641,461	$ 194	$ 6,232,996
2011	$ 707,506	$ 4,429,514	$ 554,189	$ 387,025	$ 376	$ 6,078,234

Note:

As set out in Section 32.057 of the Missouri Revised State Statues, it is a violation to make known in any manner the tax returns of departmental records derived from the Missouri Department of Revenue, including sales taxes, franchise fees, and other tax sources. Due to the confidentiality of earnings information, the above alternative information is provided to assist the users in understanding these revenue sources, including sales taxes, the City's largest own-source revenue.

CITY OF OZARK, MISSOURI
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
City of Ozark (Real Only)	0.2922	0.2922	0.2922	0.2922	0.2922	0.2922	0.2944	0.2944	0.2944	0.2930
Ozark Schools	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400
Ozark Fire District	0.6343	0.6343	0.6366	0.6380	0.6380	0.6380	0.6398	0.6398	0.3888	0.3888
Ozark Special Road District	0.1477	0.1477	0.1482	0.1482	0.1482	0.1482	0.1488	0.1488	0.1488	0.1404
County Revenue	0.0664	0.0540	0.0620	0.0557	0.0715	0.0715	0.0000	0.0000	0.0000	0.0000
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Library	0.2009	0.2009	0.2009	0.2009	0.0887	0.0887	0.0887	0.0887	0.0887	0.0882
Junior College	0.1996	0.1990	0.2023	0.1498	0.1500	0.1494	0.1494	0.1479	0.1408	0.1405
Ambulance	0.1311	0.1311	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1305
Senate Bill 40 Board	0.0790	0.0790	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0794
Health	0.0439	0.0439	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0441
Senior Citizens	0.0495	0.0495	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total District Overlapping	6.0146	6.0016	6.0189	5.9615	5.8653	5.8647	5.7978	5.7963	5.5382	5.5249

Source: Christian County Collector

CITY OF OZARK, MISSOURI
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential	Agricultural	Commercial	Local Railroad and Utilities	Commercial/ State RRU	Total Taxable Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Actual Value	Total Direct Levy
2020	175,205,620	122,800	80,139,020	739,730	3,235,291	259,442,461	1,186,014,554	21.88%	0.2922
2019	167,761,530	127,960	75,313,250	640,050	3,375,228	247,218,018	1,131,923,404	21.84%	0.2922
2018	158,650,630	124,650	76,405,210	465,380	2,434,322	238,080,192	1,083,869,916	21.97%	0.2922
2017	152,584,930	126,780	72,759,990	505,390	2,715,626	228,692,716	1,041,575,723	21.96%	0.2922
2016	144,852,320	119,420	68,051,060	458,400	2,674,642	216,155,842	985,826,117	21.93%	0.2922
2015	142,104,790	120,500	67,914,600	410,720	2,797,515	213,348,125	971,182,973	21.97%	0.2922
2014	137,967,770	113,490	64,646,100	381,800	2,542,682	205,651,842	938,249,977	21.92%	0.2944
2013	135,606,830	136,800	64,809,070	381,810	2,276,269	203,210,779	925,694,999	21.95%	0.2944
2012	134,644,730	123,720	59,040,120	193,810	1,956,834	195,959,214	900,908,611	21.75%	0.2944
2011	132,968,650	131,940	56,543,710	193,810	1,952,455	191,790,565	884,340,672	21.69%	0.2930

Source: Christian County Clerk

NOTES: Residential property is assessed at 19% of appraised value, agriculture at 12% and commercial and industrial at 32%.
City of Ozark assesses property tax levy on real property only.

CITY OF OZARK, MISSOURI
Principal Property Taxpayers
Current Year and 2010

	2020			2011		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
Wal-Mart	$ 2,875,420	1	1.11%	$ 3,132,480	1	1.65%
Lowes	2,162,210	2	0.83%	2,048,480	2	1.08%
Ozark Riverview Manor	2,046,790	3	0.79%			
B & B Movie Theaters	1,840,000	4	0.71%			
Spire Missouriu	1,723,460	5				
D & L Realty	1,510,240	6				
Can't Drive 55 Plus	1,383,940	7				
Ozark MO Medical LLC	1,345,700	8	0.52%			
RCR Ozark LLC	1,283,170	9	0.49%			
HMR Properties LLP	1,228,290	10	0.47%	1,233,760	5	0.65%
Skyscapes of Ozark, LLC				1,455,250	3	0.77%
FRS, LLC				1,257,180	4	0.66%
OPV-PC LLC	1,132,160		0.44%	1,189,380	6	0.63%
Old South Plantation, LLC	1,126,700		0.43%	1,013,440	7	0.53%
Curran Properties				794,280	8	0.42%
MFI, LLC				787,200	9	0.42%
Tracker Marine, LP				786,270	10	0.41%
Total	$ 19,658,080		5.80%	$ 13,697,720		7.22%

Source: Christian County Assessor

Total Assessed Valuation for 2020	259,442,461
Total Assessed Valuation for 2011	189,644,300

CITY OF OZARK, MISSOURI
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/20	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2020	730,825	697,235	95.4%	0	697,235	95.4%
2019	705,902	681,270	96.5%	20,743	702,013	99.4%
2018	695,672	667,670	96.0%	22,884	690,554	99.3%
2017	668,548	645,865	96.6%	19,773	665,638	99.6%
2016	632,492	592,249	93.6%	37,456	629,705	99.6%
2015	622,610	596,532	95.8%	24,893	621,425	99.8%
2014	605,010	577,525	95.5%	27,458	604,983	100.0%
2013	597,675	559,419	93.6%	38,256	597,675	100.0%
2012	576,080	545,009	94.6%	31,070	576,079	100.0%
2011	562,955	510,440	90.7%	52,515	562,955	100.0%

Notes: The City of Ozark, Missouri levies property tax on real property only.
Christian County bills and collects property taxes on behalf of the City and retains a percentage of the taxes collected for costs of assessment and collection.
Collections may exceed the levy due to adjustments made by the county subsequent to the initial levy.

Source: Christian County Collector's Office

CITY OF OZARK, MISSOURI
Direct City Sales Tax Revenue by Type
Last Ten Fiscal Years

Fiscal Year	Direct Sales Tax Rate	1% General	0.50% Parks & Stormwater	0.25% Wastewater	0.25% Capital Improvement	0.375% Transportation	Total
2020	2.375%	3,643,057	1,821,506	910,765	910,764	1,360,671	8,646,762
2019	2.375%	3,328,784	1,664,380	831,529	831,529	1,246,401	7,902,623
2018	2.375%	3,156,059	1,578,041	789,014	789,014	530,277	6,842,405
2017	2.375%	2,964,891	1,482,397	741,013	741,221	154,869	6,084,391
2016	2.000%	3,001,815	1,500,908	750,438	750,437	-	6,003,598
2015	2.000%	2,938,129	1,468,905	734,762	734,760	-	5,876,556
2014	2.000%	2,791,105	1,382,428	691,748	691,747	-	5,557,028
2013	2.000%	2,485,434	1,242,576	621,358	621,359	-	4,970,727
2012	2.000%	2,413,654	1,204,648	603,413	603,413	-	4,825,128
2011	2.000%	2,440,434	1,208,098	610,088	610,100	-	4,868,720

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Christian County 911	Christian County Rate	State Rate	Total Rate
2020	2.375%	0.250%	1.500%	4.225%	8.350%
2019	2.375%	0.250%	1.500%	4.225%	8.350%
2018	2.375%	0.250%	1.500%	4.225%	8.350%
2017	2.375%	0.250%	1.500%	4.225%	8.350%
2016	2.000%	0.250%	1.500%	4.225%	7.975%
2015	2.000%	0.250%	1.500%	4.225%	7.975%
2014	2.000%	0.250%	1.500%	4.225%	7.975%
2013	2.000%	0.250%	1.500%	4.225%	7.975%
2012	2.000%	0.250%	1.500%	4.225%	7.975%
2011	2.000%	0.250%	1.500%	4.225%	7.975%

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	GOVERNMENTAL					BUSINESS-TYPE				Total Outstanding Debt			
Fiscal Year	Special Obligation Bond	Lease Obligations	Special Assessment Bonds	Certificates of Participation	PFC & LCRA Notes Payable	Lease Obligations	Special Assessment Bonds	Certificates of Participation	Revenue Bonds	Total Outstanding Debt	Percentage of Personal Income	Population	Debt Per Capita
2020	-	-	70,235	18,151,112	713,586	-	711,018	12,383,184	10,610,000	42,639,135	7.98%	20,768	2,053
2019	-	-	78,952	18,711,112	1,235,473	-	823,807	12,808,184	11,820,000	45,477,528	8.97%	20,482	2,220
2018	-	-	86,628	18,736,816	1,730,760	-	936,000	13,213,184	13,135,000	47,838,388	9.69%	20,291	2,358
2017	-	-	94,304	18,989,200	2,204,792	-	1,047,608	13,579,504	14,515,000	50,430,408	10.42%	19,905	2,534
2016	-	-	101,649	19,233,456	2,190,842	-	1,158,653	13,926,544	15,875,000	52,486,144	11.53%	19,308	2,718
2015	-	-	108,665	19,454,792	2,245,787	-	1,269,137	7,380,670	17,185,000	47,644,051	11.21%	19,032	2,503
2014	-	-	115,392	19,657,727	2,298,966	-	1,379,127	7,457,273	18,445,000	49,353,485	10.78%	18,779	2,628
2013	800,000	10,056	121,829	18,774,707	2,637,700	23,051	1,488,624	7,505,293	19,675,000	50,236,260	11.73%	18,499	2,716
2012	800,000	20,381	127,989	18,970,000	3,458,715	42,448	1,597,646	-	20,875,000	45,092,179	10.61%	18,300	2,464
2011	800,000	30,710	133,868	19,395,000	4,577,233	61,418	1,706,187	-	22,190,000	48,094,416	11.68%	18,109	2,656

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Fund Balance Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Net Bonded Debt per Capita
2020	$ -	$ -	$ -	0.00%	
2019	$ -	$ -	$ -	0.00%	-
2018	$ -	$ -	$ -	0.00%	-
2017	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2011	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2020

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated share of direct and overlapping debt
Ozark School District	$ 60,730,000	56.45%	$ 34,280,175
Ozark Fire District	1,700,000	54.14%	920,395
City of Ozark direct debt	19,167,722	100%	19,167,722
Subtotal, overlapping debt	62,430,000		35,200,571
Subtotal, direct debt	19,167,722		19,167,722
Total direct and overlapping debt	$ 81,597,722		$ 54,368,293

Source: Ozark School District, Ozark Fire Department

Note: Overlapping governments are those that coincide, in part or in total, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Ozark. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using the assessed property values. The applicable percentage is estimated by dividing the City's assessed valuation by the applicable governmental unit's total assessed valuation.

CITY OF OZARK, MISSOURI
Legal Debt Margin Information
December 31, 2020

Legal Debt Margin Calculation for Fiscal Year 2020	
Assessed Value	$ 255,467,440
Debt limit (10% of assessed value)	$ 25,546,744
City Debt applicable to debt Limit:	
General obligation bonds	-
Total net debt applicable to limit	$ -
Legal debt margin	$ 25,546,744

	Last Ten Fiscal Years									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Assessed valuation, January 1	$ 255,467,440	$ 247,218,018	$ 238,080,192	$ 230,724,002	$ 217,865,409	$ 214,834,872	$ 206,894,219	$ 204,211,841	$ 195,679,551	$ 191,538,751
Debt limit	$ 25,546,744	24,721,802	23,808,019	23,072,400	21,786,541	21,483,487	20,689,422	20,421,184	19,567,955	19,153,875
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 25,546,744	$ 24,721,802	$ 23,808,019	$ 23,072,400	$ 21,786,541	$ 21,483,487	$ 20,689,422	$ 20,421,184	$ 19,567,955	$ 19,153,875
Total net debt applicable to the limit as a percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted, not exceeding in the aggregate, an additional ten (10) percent for the purposes of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system, and an additional ten (10) percent for purchasing or construction of waterworks, electric or other light plants, provided the total general obligation indebtedness of the city does not exceed twenty (20) percent of the assessed valuation.

CITY OF OZARK, MISSOURI
Pledged-Revenue Coverage by Fund
Last Ten Fiscal Years

Water system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2020	4,130,181	2,780,165	1,350,016	489,583	416,654	906,237	1.49
2019	3,737,980	3,326,332	411,648	465,000	462,237	927,237	0.44
2018	3,722,018	2,243,516	1,478,502	451,320	625,158	1,076,478	1.37
2017	3,659,305	2,027,147	1,632,158	393,760	488,494	882,254	1.85
2016	3,574,036	1,715,021	1,859,015	175,000	272,936	447,936	4.15
2015	3,584,374	1,729,924	1,854,450	95,000	300,452	395,452	4.69
2014	3,304,906	1,716,591	1,588,315	87,050	311,383	398,433	3.99
2013	2,799,912	1,499,333	1,300,579	50,000	147,360	197,360	6.59
2012	2,718,141	1,696,872	1,021,269	50,000	20,839	70,839	14.42
2011	2,433,549	1,521,189	912,360	45,000	33,372	78,372	11.64

Sanitary sewer system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2020	4,643,650	3,317,667	1,325,983	12,574,190	153,933	12,728,123	0.10
2019	3,463,306	4,181,467	(718,161)	1,219,999	163,422	1,383,421	-0.52
2018	3,464,910	3,031,464	433,446	1,406,607	180,378	1,586,985	0.27
2017	3,288,199	2,523,579	764,620	931,351	341,777	1,273,128	0.60
2016	3,409,720	2,333,203	1,076,517	560,000	776,816	1,336,816	0.81
2015	3,131,203	2,293,451	837,752	545,000	319,381	864,381	0.97
2014	3,203,026	2,304,372	898,654	1,145,000	999,954	2,144,954	0.42
2013	3,047,171	2,065,715	981,456	1,120,000	1,032,951	2,152,951	0.46
2012	3,149,609	1,984,878	1,164,731	1,695,000	1,139,401	2,834,401	0.41
2011	3,586,805	1,979,993	1,606,812	1,305,000	1,062,682	2,367,682	0.68

(1) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(2) Operating revenue includes service charges, related utility-based fees and penalties.

(3) Operating expenses excludes depreciation and non-operating expenses.

(4) In 2015, 2016, 2017 Sanitary Sewer Payments for a bond issue Principal Payments were covered by remaining bond funds and not counted as principal payments. Principal payments resumed in July, 2017.

CITY OF OZARK, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Median Household Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2020	20,768	32.9	25,738	54,602	5,892	4.6%
2019	20,482	34	24,740	54,031	5,787	2.8%
2018	20,291	33.6	24,319	52,696	5,727	2.0%
2017	19,905	33.6	24,319	52,696	5,579	3.1%
2016	19,308	33.8	23,568	49,116	5,466	3.9%
2015	19,032	33.1	22,334	45,695	5,390	4.2%
2014	18,779	33.9	24,384	47,046	5,361	6.9%
2013	18,499	32.8	23,149	46,668	5,325	5.5%
2012	18,300	31.7	23,215	48,992	5,435	5.1%
2011	18,109	31.6	22,745	50,638	5,384	7.5%

Sources:
(1) U.S. Census Bureau (actual and estimated)
(2) Missouri Department of Elementary and Secondary Education
(3) U.S. Department of Labor

CITY OF OZARK, MISSOURI
Principal Employers
Current Year and 2011

	2020		2011	
Employer	Total Employees	Rank	Total Employees	Rank
Ozark School District	1132	1	985	1
Wal-Mart	335	2	372	2
Lamberts	220	3	200	3
Christian County	218	4	180	4
Lowe's	140	6	150	5
Tracker Marine	140	7	112	6
City of Ozark	105	8	107	7
OTC Richwood Valley	95	9	47	10
Ozark Bank	67	10	46	
Price Cutter	50		50	9
Prestressed Casting	32		85	8
Total	2,534		2,334	

Source: City Clerk's Office, Springfield Area Chamber of Commerce, US Census Bureau

CITY OF OZARK, MISSOURI
Property Value and Construction
Last Ten Fiscal Years

		New Construction						
		Residential (2)		Commercial (2)		Alterations and Additions (2)		Building Demolitions (2)
Fiscal Year	Total Estimated Actual Value (1)	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits
2020	1,186,014,554	126	29,829,200	18	8,807,000	13	3,682,075	6
2019	1,131,923,404	157	29,180,669	9	6,248,000	22	1,783,428	17
2018	1,083,869,916	143	27,179,900	16	11,989,462	26	4,900,495	11
2017	1,041,575,723	104	18,332,000	9	5,241,665	29	500,430	10
2016	985,826,117	169	33,118,400	10	14,324,862	40	14,569,915	29
2015	971,182,973	116	13,137,699	24	7,327,900	46	7,288,205	5
2014	938,249,977	78	9,347,300	20	7,614,233	38	959,093	8
2013	925,694,999	85	10,477,258	20	4,317,000	33	938,719	16
2012	900,908,611	53	7,795,500	22	3,968,600	32	2,629,400	8
2011	884,340,672	42	4,684,800	19	3,738,500	37	687,866	5

(1) Source: Christian County Assessor
(2) Source: City of Ozark Planning Department

CITY OF OZARK, MISSOURI
Full-Time Equivalent Employees by Function/Programs
Last Ten Fiscal Years

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function/Programs										
General government										
Administrative Services	3	3	3	3	3	3	4	4	6	6
Municipal Court	3	4	3	3	3	3	3	3	3	3
Human Resources	1	1	1	1	1	1	1	1	1	0
Planning & Development	4	4	3	3	3	3	3	3	3	3
Building Inspections	2	2	2	2	2	1	1	1	2	1
Finance	3	3	3	3	3	3	4	3	3	3
Police										
Officers	33	33	32	33	32	28	31	31	31	31
Civilians*	4	3	5	5	5	5	5	5	5	5
Parks and recreation	17	16	16	16	15	17	16	16	15	16
Utility Billing	4	7	7	7	7	7	7	6	6	7
Public Works										
Administration	3	4	4	5	5	5	5	5	5	5
Vehicle maintenance	2	2	2	2	2	2	2	2	2	2
Street Maintenance	6	7	9	9	10	10	10	10	7	7
Water	12	12	7	7	7	7	7	7	7	7
Wastewater	7	9	8	8	8	9	8	8	9	9
Animal Control	1	1	2	2	2	2	2	2	2	2
Total	105	111	107	109	108	106	109	107	107	107

Source: City of Ozark Human Resource Department

CITY OF OZARK, MISSOURI
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function/Programs										
General government										
Business Registrations issued	276*	618	600	538	471	467	576	572	577	552
New Residential building permits issued	126	157	143	104	169	116	78	85	53	42
New Commercial building permits issued	18	9	16	9	10	24	20	20	22	19
Building inspections completed (3)	1518	3,870	2,560	2,313	2,237	1,667	1,463	1,824	1,344	1,629
Police-Patrol (4)										
Calls for Services	18,913	18,057	18,192	16,486	16,278	20,312	20,871	19,093	16,457	16,101
Arrests	977	934	1,259	1,030	951	1,113	1,377	1,208	863	721
Tickets issued	1,199	1,510	1,345	1,024	1,763	3,523	4,851	5,131	3,575	1,514
Accidents	533	666	649	613	634	674	634	663	608	628
``										
Streets resurfaced (miles)*	3.1	1.6	1.4	2.1	2.1	1.1	0.8	0.7	0.48	0.9
Number of water towers	9	9	9	8	8		7	7	7	6
Number of wells	13	13	13	12	12	11	11	11	11	11
Number of water meters	9314	9,048	8,894	8,724	8,534	8,350	8,256	8,152	8,041	7,900
Average daily well production (MGD)	3.3	3.2	3.0	2.8	2.7	2.6	2.7	2.6	2.7	2.6
WWTP average daily flow (MGD)	1.6	1.6	1.5	1.5	1.4	1.5	1.3	1.4	1.4	1.4
Recreation										
Number of recreational programs	36	50	49	45	43	43	41	39	31	29
Number of special events offered	13	14	14	12	11	11	11	9	9	8
Number of Fitness Center memberships	3784	4,952	4,338	4,227	3,967	3,956	3,589	3,893	3,429	2,941

Source: City department records.

(3) Estimated inspections based on TOTAL # of permits

(4)Fluctuations in police statistics are a result of evolving policing strategies and practices over the reporting period.

* This number is lowere than previous years due to a new system being adopted that is not being utilized by business owners . Also there were some business closures due to Pandemic in 2020.

CITY OF OZARK, MISSOURI
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function										
General government										
Area (square miles)	11.32	11.32	11.32	11.32	11.32	11.36	11.33	11.33	11.29	11.25
Number of general governmental buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of water mains	170.33	162.8	160.9	159.4	154.6	146.9	142.5	141.0	138.9	138.7
Miles of sanitary sewers	148.2	145.1	140.7	136.4	129.6	125.7	124.5	124.5	124.5	124.5
Miles of sanitary force mains	10.6	10.60	10.60	10.40	10.40	10.40	10.40	10.40	10.40	10.30
Wastewater treatment capacity (MGD)	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Recreation										
Number of parks	7	7	7	7	7	7	7	7	7	7
Park acreage	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63
Number of recreational facilities	3	3	3	3	3	3	3	3	3	3
Number of baseball/softball fields	6	6	6	6	6	6	6	6	6	6
Number of soccer fields	4	4	4	4	4	4	4	4	4	4

Source: City departmental records.



205 N First St.

Ozark, MO 65721

Ozarkmissouri.com

CITY OF OZARK
205 N. 1st St. Ozark, MO 65721
471-581-2407

2021 Annual Comprehensive Financial Report

For the fiscal year ended December 31, 2021



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CITY OF OZARK, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR

ENDED DECEMBER 31, 2021

REPORT PREPARED AND SUBMITTED

BY THE FINANCE DEPARTMENT

Stephen Childers, City Administrator
And
Mary Edna Wilson, Finance Director

City of Ozark, Missouri
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021

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City of Ozark, Missouri
Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

SECTION I – INTRODUCTORY

July 28, 2022

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Ozark:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements. The City's financial statements are prepared on an accrual basis of accounting which complies with generally accepted accounting principles (GAAP). These statements are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the City of Ozark for the fiscal year ended December 31, 2021

This report consists of management's representations concerning the finances of the City of Ozark. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Ozark has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Ozark's financial statements in conformity with the accrual basis of accounting. Because the cost of internal controls should not outweigh their benefits, the City of Ozark's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Ozark's financial statements have been audited by Decker & DeGood, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Ozark for the fiscal year ended December 31, 2019 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, there was a reasonable basis for rendering an unqualified opinion that the City of Ozark's financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Ozark's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City of Ozark, incorporated on August 3, 1888, has been one of the fastest growing cities in the State of Missouri for the past 2 decades. We are located in the southwestern part of the state, in an area considered to be a top growth area in the state. Ozark lies 10 minutes south of Springfield, the state's third largest city, and 20 minutes north of Missouri's number one tourist destination, Branson. The City of Ozark currently occupies a land area of approximately 12 square miles, and has the ability to service an additional 30.9 square miles outside of our current city limits with public water and sewer infrastructure, an area referred to as the "Urban Service Area." The City of Ozark is empowered to levy a property tax on real properties located within its boundaries, and historically only annexes property when petitioned by landowners.

The City of Ozark operates under the Mayor-Board of Aldermen form of government. Policy-making and legislative authority are vested in a governing Board consisting of the mayor and six Board of Aldermen. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, approving appointments to committees, hiring the city administrator,

and approving appointments of certain city officials. The city administrator is responsible for carrying out the policies and ordinances of the governing Board, and for overseeing the day-to-day operations of the government. The Board of Aldermen is elected on a non-partisan basis. Board members serve two-year staggered terms, with three Board members elected every year. The mayor is elected to serve a two-year term. Two Board members are elected from each of the city's three wards.

The City of Ozark provides the following services as authorized by its charter: public safety (police), highway and streets, sanitation, wastewater treatment, potable water, capital improvements, emergency management, municipal court, parks & recreation, planning and zoning, and general administrative services.

The annual budget serves as the foundation for the City of Ozark's financial planning and control. Each July, administration starts collecting data necessary to make preliminary revenue estimates for the coming fiscal year. Department heads are required to submit a statement of expected expenditures for the coming fiscal year by the end of August. In the fall of each year, administration reviews departmental requests, makes final revenue estimates for the coming fiscal year, and begins assembling the City budget in October and November. The city administrator presents this proposed budget to the Board, where the Board is required to hold public hearings on the proposed budget. The Board must adopt a final budget no later than December 31, the close of the City of Ozark's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Amendments to the budget must be approved by the governing Board. Budget-to-actual comparisons are provided in this report for each individual department within the General Fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Ozark operates.

Local economy

Although Ozark grew from a population of 5,000 to 20,000 in approximately 20 years, the economic crash of 2008 slowed Ozark's growth considerably between 2008 and 2010. Fortunately both residential and commercial development started again in 2011, and we expect that trend to continue through 2022 and beyond. Because of our geographic location between Springfield and Branson, our "pro-business" approach toward managing the city, and our available land and infrastructure, we feel the city shall remain as an attractive location for development in the decades to come.

Ozark offers a combination of rural beauty combined with urban land uses which provide for a diverse economic climate. We believe Ozark's core "quality of life" attributes such as an affordable cost of living; affordable cost of development, low crime rate, and close proximity to good paying jobs in the City of Springfield makes Ozark a desirable place to live, retire, and raise a family. Our community is home to the beautiful Finley River Valley and its surrounding natural beauty, various housing options for families, outstanding park and recreation programs and facilities, including a new "Inclusive Park", and an exceptionally strong school district. The Ozark R-VI School District currently holds an A rating from the State Department of Elementary and Secondary Education with a total enrollment of approximately 5,688 students. The Ozark School District is the City's largest employer.

The City of Ozark is also home to the Ozark Technical Community College Richwood Valley Campus serving approximately 1,800 students. The community college was recently successful in obtaining voter approval for an increase in their general tax levy. With this new revenue they have expanded their services at the Richwood Valley Campus by bringing their Turf Management, Landscaping and Agricultural Programs to Ozark. A new facility for this program has been completed and was opened in 2019. The Richwood Valley Campus is encompassed by a wonderful pedestrian greenway trail, has been connected to other trail/sidewalk infrastructure in 2021 that allows a continuous walkway from the campus to the City of Ozark's Central Business District.

Major manufacturers/Distributers: Tracker Marine, boat trailers; North American Tank, Stainless Steel Tanks; Republic Refrigeration, commercial & industrial refrigeration equipment, Heavy Duty Rebuilders, rebuilt motors and transmissions; Prestressed Casting, concrete works, precast and prestressed concrete products, and Creative Audio an online retailer and distribution company for high end audio components and equipment.

Major retailers: Wal-Mart Super Center is the largest retail business in Ozark, employing approximately 332. Lowe's currently employs approximately 150. Lambert's restaurant employs approximately 198. Shoppers in Ozark can choose from historic downtown shops, antique shops and flea markets, or the latest in shopping malls. Our antique shops and flea markets are visited annually by an estimated 800,000 visitors.

Major Service businesses: Ozark Riverview Manor and Ozark Nursing and Care Center are major employers in Ozark and provide a valuable service to our senior citizens and their families. Murfins Market, Price Cutter Grocery Stores and Orschelns Farm Supply Company are also major retailers that provide jobs and added tax revenue for the community. The City is also fortunate to have several dentists, medical physicians' offices, and eye care centers located here. The two major medical providers, Mercy & Cox Health, also have medical facilities in Ozark including a emergency walk in clinic as well as clinics that can perform minor medical procedures.

According to census figures, the City of Ozark's employed labor force is approximately 11,512.

Located along Highway 65, the City includes three fully functioning commercial interchanges which all connect to available development property.

(1) North Ozark – Located at the NE corner of our northern most interchange is the nationally known destination restaurant "Lamberts," which draws over one-hundred thousand visitors a year. Two new local restaurants have also located at this intersection which are "The Vineyard" and "B-29's. Both are exceptional and have provided new economic benefits to Ozark. At the NW corner of this intersection is our newest commercial shopping center, Deerbrooke Commercial Place. This development boasts a new McDonald's, Taco Bell, Culvers, Kum & Go convenience store, and a new commercial strip center that will include a Prima's Mexican Cantina and other commercial venues. Deerbrooke has other large commercial lots that have not yet been developed but are zoned to accommodate hospitality and other retail uses. At the SW corner of this intersection is the Fremont Towne Centre. This development consists of several professional office buildings ranging in use from medical to construction services. The newest retailer to this area is the Christian County Discount Grocery Store, which includes over 25,000 square feet of new retail space. The newest professional office building, houses the Cox Health Urgent Care facility. Anchoring the SE corner of this intersection is the newly renovated U.S Baseball stadium. This stadium recently completed over $3M of upgrades to the turf and scoreboard and has complete a state of the art indoor training facility and club house. U.S. Baseball Park hosts regularly scheduled minor league and college games, and will be hosting the Missouri High School Championship for the next five years.

(2) Central Ozark - The NW corner of the intersection of Highway 65 and Highway 14 serves as the primary entrance into our Central Business District and is also a vital commercial area. This area provides both professional and retail services for local citizens and highway travelers consisting of gas stations, convenience stores, restaurants, movie theaters, lodging, antique retailers, automotive sales, financial institutions and various professional offices. The Ozark Corners Shopping Center is home to one of our McDonald's, Chambers Outlet Store, Family Center Farm & Home retail store, as well as several restaurant/service/office businesses. Mo. State Hwy 14 has been widened from this intersection both to the east past the Finley River Bridge and to the west.

(3) South Ozark – The intersection of Highway 65 & FF is the access to our largest and most profitable commercial district called Ozark Center. The Ozark Centre shopping area is anchored by a Wal-Mart Super Center and Lowe's. The shopping center also offers retail and service businesses, restaurants, banking institutions, two car washes one being a full service car wash. Several strip centers and retail stores, including Walgreens, lie just to the east of Ozark Center including the offices of the Ozark Chamber of Commerce. The primary arterial serving south Ozark, South Street, was just widened by MoDot through a cost-share program between MoDot and the City of Ozark from three to five lanes opening up several tracts of land for future commercial opportunities.

(4) Central Business District (CBD) – This district can be reached from any interchange in Ozark but is most directly served by the Highway 65/14 Central interchange. Business 65 runs through the heart of the city known as the Ozark Downtown River District. Within this district lies the beautiful Finley River, home to a new tourist destination called Finley Farms. Finley Farms consists of 54-master planned acres and features the newly renovated Ozark Mill restaurant, brewery, , cottages, outdoor education buildings, thousands of square feet of meeting space, Ozark Heritage Museum, and the Ozark Farmers Market. Also included as part of this development is the relocation of the one lane Finely River Bridge and Wedding Pavilion.

(5) Ozark is the county seat of Christian County and within the center of our downtown (the square) sits the historic Christian County Courthouse which still houses many of the governmental offices for both Christian County and the City of Ozark. Along the perimeter of the square and across the street from the courthouse are many more historically significant buildings which have been renovated and repurposed as modern retail, office, and shopping locations. Some also include residential loft apartments on the upper floors. One new restaurant called "The Finley," which was the former Ozark Presbyterian Church is now an eatery, meeting space, and speakeasy. Also new to the historic downtown square is the recently opened Christian County Court Facility which will serve to make our community safer as well as provide much needed additional parking for downtown customers.

Long-Term "Financial" Planning.

Planning for the future is essential to a growing city. Ozark has taken this seriously over the past decade and is conducting updates to all of its existing master plans. In March 2019 the Planning and Zoning Commission adopted an update to their Comprehensive Land Use Plan which sets forth the guidelines for land use and zoning to maximize the highest and best use for properties. This plan supports the goals and objectives that were established by the Board of Aldermen in their recently adopted 2016 Strategic Plan. These documents define the vision of the Community, identify the goals and establish action steps for city leaders and staff to implement actions that will help preserve, protect and promote the quality of life for our Citizens.

The Ozark Land Clearance for Redevelopment Authority (LCRA) and Public Funding Corporation (PFC) acquired approximately 15-acres of development land in the central business district after the economic crash in approximately 2009. Although this debt impacted the general revenue fund significantly, the property is now debt free. This will provide a great incentive to secure development in the heart of Ozark. The City is pursuing that development at this time. In order to make this property more marketable, the City has completed different land use plans over the years to make the property more marketable. In addition, the City has completed $200,000 of upgrades to the area's water and electric infrastructure and in partnership with Mo Dept. of Transportation completed a $1.3 million upgrade to the 3rd Street intersection. Included in the intersection project is a new pedestrian sidewalk that links Ozark's Central Business District to the Finley River Park

Ozark's first sewer master plan was completed in 2005. According to this plan, and recognizing the pressure of new development on our older sewer facility, the Board of Aldermen decided to borrow over $20M to construct the new Elk Valley Wastewater Treatment Plant and Interceptor gravity sewer main which became operational in September, 2009. This project was financed through the State Revolving Fund at 1.9% interest. The addition of this wastewater treatment facility to our sewer system provided for future growth and now that the economy is growing again will be able to provide sewer capacity for the new growth. However, as that occurred over a decade ago the city's sewer system has aged and more improvements need to be made. The City's Public Works Department has now completed an update to the sewer master plan and reestablished a new priority list of projects. This list of sewer projects is estimated to cost the city an additional $13M over the next decade and will require staggered sewer user rate increases used to fund the additional bond debt. The debt will be paid for from existing sewer reserve funds as well as the new revenue from user fees.

The Ozark Community Center (The O.C.) is a beautiful, 30,000 square foot facility and houses the parks & recreation department offices, banquet/meeting rooms, basketball courts, aerobic room, spinning room, arcade, snack bar, and a suspended indoor walking/running track, fitness facilities, indoor pool and other amenities and is currently meeting the recreational needs of our citizens. However, as the city grows so does the desire and demand for more recreational amenities such as trails, parks, open

space, playgrounds, and sports fields. Our Park and Recreation Department completed a Park Master Plan at the end of 2018 which included a citizen survey outlining a list of priorities they wanted to see happen over the next decade. One of these priorities was an "Inclusive Park" that can be utilized by anyone but has special accommodations for children with special needs. This was completed and opened in early 2022. How to pay for these new amenities is the challenge and probably always will be so we are working to identify both public and private funding options which were utilized for the Inclusive Park.

The City of Ozark is in the process of completing needed improvements to our water delivery system. These much needed projects are being funded by two separate bond issues totaling $14,205,000. We believe these improvement will handle the current and future users and fire flow pressure requirements for citizens of the City of Ozark. The final phases of a water main improvement is currently under construction in the Central Business District and should be completed by the end of 2022. The Board of Aldermen has already approved by ordinance for the water user fee increases that will generate the additional revenues to satisfy this long term bond debt. This water user fee increase was phased in over a 3-year period.

A significant challenge to the City of Ozark over the past decade has been finding the necessary revenues to maintain its rapidly deteriorating transportation network. Upkeep and maintenance of existing streets was inadequate and continued to compete with other departments within the General Revenue Fund such as public safety, planning and development services, and other administrative costs. That lack of available general fund revenue kept the City from implementing new transportation capital improvements such as intersection expansions, lane additions, turn lane extensions, as well as bridge and local street replacements which are all needed to support future economic development.

Fortunately, the City received voter approval in April 2017 for its first ever 3/8 cent transportation sales tax. This sales tax has a sunset clause of 5-years and was successfully renewed by voters in 2022. It is estimated to generate nearly $5.5 million dollars in new revenue that will be dedicated to transportation improvements such as roads, bridges, sidewalks, and trails.

Transportation planning and engineering have become priorities for the City of Ozark in the past few years. In 2019, the City was successful in obtaining four TAP grants totaling over $1M in federal funding assistance. This round of TAP grant projects began in the fall of 2020 and will be completed by the spring of 2022. In 2020 the City was also successful in obtaining a 50/50 cost share grant from MoDot, and through an Intergovernmental Agreement with the Ozark School District a financial partnership donation, to install two pedestrian underpasses under Jackson Street. These new pedestrian underpasses extend the Chadwick Flyer Greenway trail and provide a safe passage for students and citizens between the main Ozark School campuses on the north side of Jackson Street to the schools new Innovation Center on the south side of Jackson St.

Working in conjunction with OTO, Mo Dept. of Transportation (MoDot) the City of Ozark will be accomplishing many major transportation projects in the next 5-years using the new sales tax revenue, State and Federal Funds.

Cash management policies and practices.
Cash temporarily idle during the year is invested in high yield savings or in certificates of deposit with maturities ranging from 30 days to 12 months.

Risk management.
During 2021, the City was insured by Tokyo Marine for Property/Casualty and General Liability coverage and Missouri Employers Mutual for Workers Compensation coverage. The City carries a blanket surety bond on all employees.

Pension and other post-employment benefits.
The City of Ozark 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 that provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire City staff. We would like to thank everyone who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the governing council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Ozark's finances.

Respectfully submitted,

Stephen C. Childers
City Administrator

Mary Edna Wilson
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Ozark
Missouri

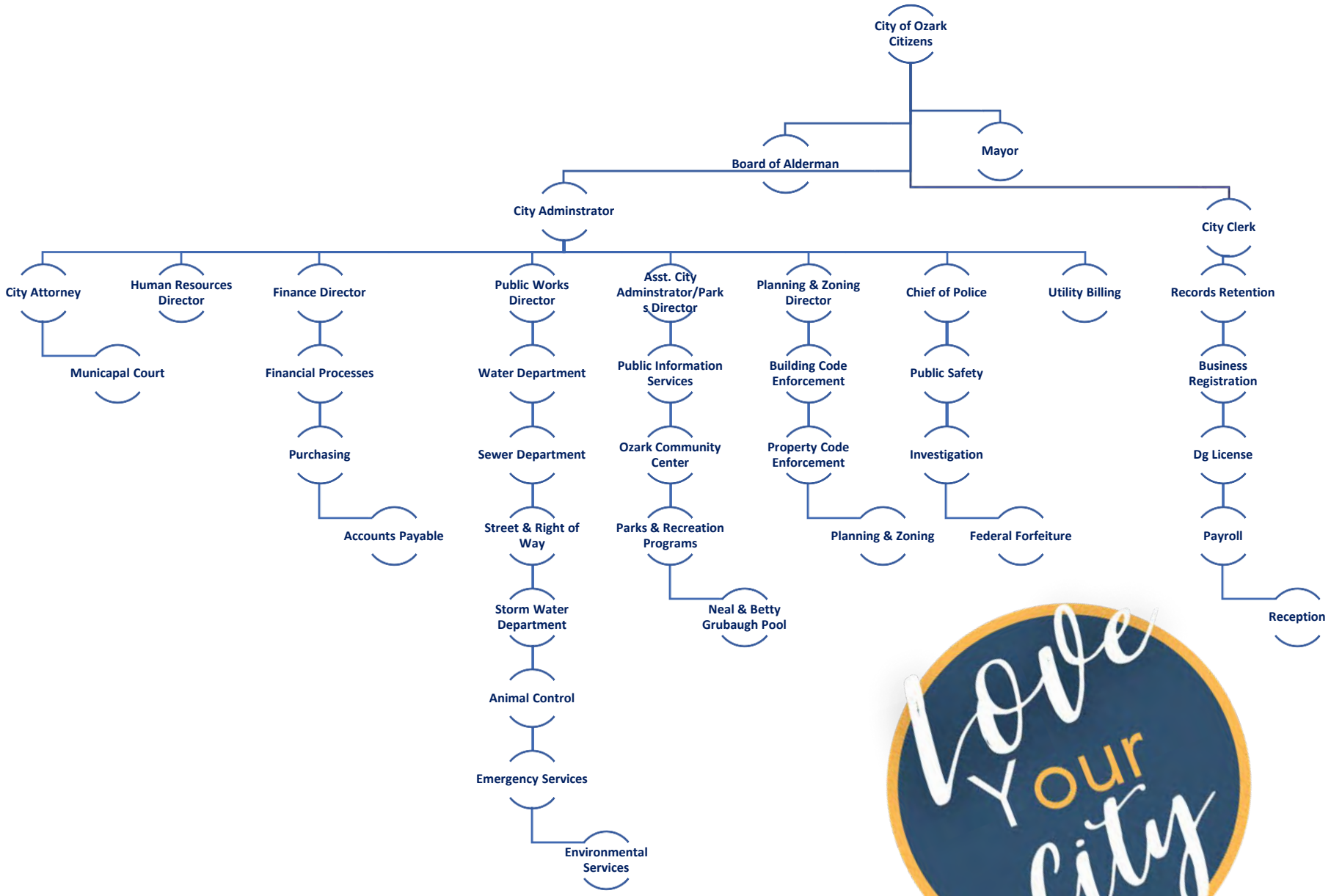
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

CITY OF OZARK MO ORGANIZATIONAL CHART



CITY OF OZARK, MISSOURI

ELECTED OFFICIALS AND ADMINISTRATION

December 31, 2021

ELECTED OFFICIALS

Mayor	**Bradley Jackson**
Alderman – Ward I	**R. J. Flores**
Alderman – Ward I	**Nathan Posten**
Alderman – Ward II	**Bruce Galloway**
Alderman – Ward II	**Rick Gardner**
Alderman – Ward III	**Eddie Campbell**
Alderman – Ward III	**Heather Alder**

ADMINISTRATION

City Administrator	**Steve Childers**
Assistant City Administrator/	**Samantha Payne**
Parks & Recreation Director	**Samantha Payne**
City Attorney	**Amanda Callaway**
City Clerk	**Chandra Hodges**
Finance Director	**Mary Edna Wilson**
Police Chief	**Justin Arnold**
Public Works/EMA Director	**Jeremy Parsons**
Planning & Development Director	**Cameron Smith**

City of Ozark, Missouri

Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

SECTION II – FINANCIAL SECTION

Decker & DeGood
CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0028

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Ozark, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Ozark, Missouri's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ozark, Missouri, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Ozark, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Ozark, Missouri's internal control. Accordingly, no such opinion is expressed to evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ozark, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and schedule of pension plan contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Decker & DeGood

Decker & DeGood
Springfield, Missouri
July 5, 2022

City of Ozark Missouri

P.O. Box 295
Ozark, Missouri 65721

Fax 417-581-0575
Phone 417-581-2407

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Ozark's financial performance provides an overview of the City's financial activities for the year ended December 31, 2021. Please read it in conjunction with the City's financial statements, which begin on page 13.

Financial Highlights

* The assets and deferred outflows of resources of the City of Ozark exceeded its liabilities and deferred outflows at the close of the most recent fiscal year by $ 93,935,044 (net position). Of this amount, $ 25,257,140 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
* As of December 31, 2021, governmental activities and business-type activities had net positions of $ 48,840,402 and $ 45,094,642, respectively.
* At the end of the current fiscal year, the City of Ozark's governmental funds reported combined ending fund balances of $ 15,233,728, an increase of $ 3,375,331 in comparison with the prior year. Approximately 51.48% or $ 7,842,787 is available for discretionary spending by the City of Ozark. The remaining fund balance is either restricted by outside parties or in nonspendable form.
* The unassigned fund balance for the General Fund, $ 7,842,787, is 88.17% of total General Fund expenditures, and is an increase in comparison with the prior year unassigned fund balance.
* The City of Ozark's long-term debt obligations decreased by $ 1,960,732, or 4.68% as compared to prior fiscal year.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of Ozark's basic financial statements. The City of Ozark's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial* statements are designed to provide readers with a broad overview of the City of Ozark's finances, in a manner like a private-sector business.

The *statement of net position* presents financial information on all the City of Ozark's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 of Ozark is improving or deteriorating.

The *statement of activities* presents information showing how the City of Ozark's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Ozark that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Ozark include general government, public safety, transportation, sanitation, culture, and recreation. The business-type activities include the Water and Sewer systems.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ozark, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Ozark can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *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, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, 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 financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Ozark maintains five 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 and Street Fund which are considered to be major funds. Data from the other three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Ozark adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary funds. The City of Ozark maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Ozark uses enterprises funds to account for its Water and Sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer operations which are considered to be major funds of the City of Ozark.

The basic proprietary fund financial statements can be found on pages 19-21 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-54 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Ozark's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 55-59 of this report.

The budget to actual of nonmajor governmental fund is presented immediately following the required supplementary information on pensions. The schedules can be found on page 60 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. In the case of the City of Ozark, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $ 93,935,044, at the close of the most recent fiscal year.

City of Ozark
Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current Assets and other assets	$ 19,917,763	$ 11,365,796	$ 17,287,239	$ 17,227,734	$ 37,205,002	$ 28,593,530
Capital Assets	51,207,168	50,568,253	51,875,811	49,161,348	103,082,979	99,729,601
Total Assets	71,124,931	61,934,049	69,163,050	66,389,082	140,287,981	128,323,131
Deferred Outflows of Resources						
Deferred on refunding	222,562	237,400	58,050	61,679	280,612	299,079
Deferred pension related	557,072	726,915	265,747	468,936	822,819	1,195,851
Total Deferred Outflows	779,634	964,315	323,797	530,615	1,103,431	1,494,930
Current Liabilities	2,978,487	1,053,479	796,000	607,290	3,774,487	1,660,769
Long-term Debt	18,371,684	19,306,430	22,542,381	24,730,985	40,914,065	44,037,415
Total Liabilities	21,350,171	20,359,909	23,338,381	25,338,275	44,688,552	45,698,184
Deferred Inflows						
Deferred pension related	1,713,992	250,953	1,053,824	110,865	2,767,816	361,818
Total Deferred Inflows	1,713,992	250,953	1,053,824	110,865	2,767,816	361,818
Net Position:						
Invested in capital assets-net	33,236,254	30,427,737	30,162,519	25,518,825	63,398,773	55,946,562
Restricted	700,774	989,455	4,578,357	5,795,021	5,279,131	6,784,476
Unrestricted	14,903,374	10,870,310	10,353,766	10,156,711	25,257,140	21,027,021
Total net position	$ 48,840,402	$ 42,287,502	$ 45,094,642	$ 41,470,557	$ 93,935,044	$ 83,758,059

By far, the largest portion of the City of Ozark's net position (67.49%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Ozark uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although, the City of Ozark's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Ozark's net position (5.62%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $ 25,257,140 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Ozark is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City of Ozark's overall net position improved $ 10,176,985 or a difference of $ 3,027,130 from the prior year's improvement.

City of Ozark
Changes in Net Position

	Governmental Activities		Business-type Activities	
	2021	2020	2021	2020
Revenues:				
Program Revenues:				
Charge for services	$ 2,765,997	$ 1,923,040	$ 10,345,852	$ 8,602,454
Operating grants and contributions	457,187	2,870,436	1,900	-
Capital grants and contributions	2,987,522	89,158	1,493,604	2,037,875
General Revenues:				
Taxes	11,052,182	9,946,752	1,126,135	1,053,807
Interest	38,162	83,121	79,340	115,494
Other	19,129	63,594	-	-
Total Revenues	17,320,179	14,976,101	13,046,831	11,809,630
Expenses:				
Administration	2,085,356	1,760,099	-	-
Public Safety	3,151,269	3,032,981	-	-
Parks and recreation	3,194,073	2,794,103	-	-
Stormwater	-	32,320	-	-
Streets	1,634,297	2,761,847	-	-
Interest	812,284	783,000	-	-
Water	-	-	4,152,709	3,519,233
Sewer	-	-	4,144,852	4,435,310
Sanitation	-	-	1,071,237	1,036,144
Total Expenses	10,877,279	11,164,350	9,368,798	8,990,687
Other sources and (uses):				
Transfers	110,000	110,000	(110,000)	(110,000)
Sale of assets		6,576	56,052	-
Change in Net Position	6,552,900	3,928,327	3,624,085	2,708,943
Net Position, beginning	42,287,502	38,359,175	41,470,557	38,761,614
Net Position, ending	$ 48,840,402	$ 42,287,502	$ 45,094,642	$ 41,470,557

Governmental Activities. During the current fiscal year, net position for governmental activities increased $ 6,552,900which was an increase of $ 2,111,988 as compared to the prior fiscal year with an ending balance of $ 42,287,502. The increase was due to an increase in sales tax revenue of $ 910,314, grants of increase of $ 485,115 along with park activity fees going up by $ 566,180 due to opening of facilities due to dropping Covid rules, and property taxes increasing $ 63,855.

Business-type Activities. For the City of Ozark's business-type activities, the results for the current fiscal year were positive in that the overall net position increased to reach an ending balance of $ 45,094,642 or a $ 3,624,085 increase which was $ 915,142 more than the prior year. This increase was due mainly to an increase in sales of $ 1,743,398 offset with an increase in operating expenses of $ 378,000 and drop in developers' contributions of water and sewer lines of $ 544,271.

Financial Analysis of the Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

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

Some significant items are presented below for comparison and analysis.

	Percent of Total	2021	2020	Change Amount	Change %
Revenues:					
Property taxes	5.77%	$ 998,107	$ 934,252	$ 63,855	6.83%
Franchise fees	3.53%	610,239	550,265	59,974	10.90%
Sales taxes	50.00%	8,646,311	7,735,997	910,314	11.77%
Missouri motor fuel taxes	4.46%	770,556	699,269	71,287	10.19%
Licenses & permits	2.06%	356,025	248,344	107,681	43.36%
Charges for services	11.69%	2,021,767	1,464,381	557,386	38.06%
Fines & forfeitures	0.28%	48,688	40,439	8,249	20.40%
Interest	0.22%	38,162	83,121	(44,959)	-54.09%
Grants	4.27%	739,266	966,662	(227,396)	-23.52%
Miscellaneous	17.72%	3,064,089	2,226,402	837,687	37.63%
Total	100.00%	17,293,210	14,949,132	2,344,078	15.68%

	Percent of Total	2021	2020	Change Amount	Change %
Expenditures:					
General government	9.64%	1,418,190	1,698,448	(280,258)	-16.50%
Police and Courts	22.43%	3,298,498	2,963,847	334,651	11.29%
Streets	4.20%	617,808	1,848,503	(1,230,695)	-66.58%
Parks	19.07%	2,804,542	2,420,889	383,653	15.85%
Capital outlay	32.52%	4,783,037	3,342,689	1,440,348	43.09%
Debt service	12.14%	1,784,978	1,088,565	696,413	63.98%
	100.00%	14,707,053	13,362,941	1,344,112	10.06%

The General Fund revenue increased by $ 1,522,468 over the prior year due an increase in sales tax of $ 591.935 due the City opening up after Covid-19 restrictions and startup of new business, property taxes increased $ 51,119 due to new housing starts, and with that franchise taxes increased $ 59,974 and along with that developers' contribution of streets over the prior year increased $ 726,961.

The Park/Storm Water Fund increased by $ 184,842 over the prior year which again is attributable to an increase in sales tax of $ 212,260 and park program fees increasing due to drop in restrictions due to Covid-19.

Business-type Activities

In reviewing the current to the past year on the Waterworks and Sewerage Fund and Solid Waste Fund, we noted the following:

	2021	2020	Change Amount	Change %
Waterworks and Sewerage				
Revenue	$ 9,046,224	$ 7,539,118	$ 1,507,106	19.99%
Expense net of Depreciation and interfund	5,670,934	5,407,326	263,608	4.88%
Operating Income	1,376,730	776,676	600,054	77.26%
Solid Waste				
Revenue	1,163,790	1,040,536	123,254	11.85%
Expense net of Depreciation and interfund	1,071,237	1,036,144	35,093	3.39%
Operating Income	92,553	4,392	88,161	2007.31%

In business type activities, the increase to operating income for the Waterworks and Sewerage Fund and the Solid Waste Fund is due to an increase in rates to provide sufficient income to cover debt payments for improvements to the systems and to the reduced time allowed between bills being issued and delinquent dates.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the City revises its annual budget estimates by increases/decreases in revenues and expenditures. In 2021 these changes included in the General Fund an increase due to developers' contributions of new streets $ 2,546,434 and grants not anticipated in the original budget of $ 453,695 offset by increase in budget for capital improvements of $ 1,964,878.

CAPITAL ASSET AND DEBT ADMINISTRATION

On December 31, 2021, the City had $ 103,082,979 invested in capital assets. (See table below). This represents an increase of $ 4,795,476 from the prior year.

CITY OF OZARK'S CAPITAL ASSETS

(Net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	$ 13,653,420	$ 13,796,920	$ 1,302,436	$ 1,003,439	$ 14,955,856	$ 14,800,359
Improvements	22,934,561	20,596,459	-	-	22,934,561	20,596,459
Buildings	13,107,492	13,814,789	173,830	269,586	13,281,322	14,084,375
Water system			19,774,746	18,786,462	19,774,746	18,786,462
Waste system			28,078,295	27,884,058	28,078,295	27,884,058
Machinery & Equipment	1,428,571	917,987			1,428,571	917,987
Construction -in-Progress	83,124	-	2,546,504	1,217,803	2,629,628	1,217,803
	$ 51,207,168	$ 49,126,155	$ 51,875,811	$ 49,161,348	$ 103,082,979	$ 98,287,503

Additional information on the City's capital assets can be found in Note D of the notes to the financial statements of this report.

Debt

At year-end, the City had $ 39,964,818 in outstanding notes as compared to the prior year of $ 41,925,550.

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue Bonds	$ -	$ -	$ 9,285,000	$ 10,610,000	$ 9,285,000	$ 10,610,000
Special assessment debt	61,476	70,235			61,476	70,235
Certificates of Participation	18,132,000	18,151,112	11,944,625	12,383,184	30,076,625	30,534,296
Lease & Note Obligations	-	-	541,717	711,019	541,717	711,019
TOTALS	$ 18,193,476	$ 18,221,347	$ 21,771,342	$ 23,704,203	$ 39,964,818	$ 41,925,550

Additional information on the City's long-term debt can be found in Note E of the notes to the financial statements of this report.

ECONOMIC FACTORS AND NEXT YEARS BUDGET AND RATES

The City of Ozark has utilized the funds provided from the City Transportation Tax of .375% to improve and upgrade existing highways, trails and by partnering with MoDot to expand those funds and complete upgrades to busy intersections in the City of Ozark. This has been the practice for the last several years and since the renewal of that tax by the Citizens for 5 years in 2022 that practice will continue. The Downtown Project was substantially completed in 2021 but there are a few additional streets that will be completed in 2022 for this project. The City of Ozark purchased the Garrison Springs Property in 2021 with both local funds, state funds and federal funds. This property will be maintained and used as an additional park property after some renovation and upgrades. There are several ecological sites on this property that the Missouri Dept of Conservation is working with the City to ensure their protection and survival.

Show Me Christian County continues to be a vital part of economic development for this region. They serve all seven communities in Christian County and are dedicated to business attraction, business retention and expansion and workforce development across the region. They have a new CEO, Ms. Kristen Haseltine and their home office is presently located in Ozark, Mo.
As mentioned above the citizens of Ozark renewed the Transportation Sales Tax for an additional 5 years. Sales tax collections for the City have continued to increase as our economy has continued to grow during the pandemic with the shift in shopping and purchasing patterns. The 2022 outlook assumed a slight growth but with the economic uncertainty at the end of 2021, no substantial increases were included in our 2022 projections.

There are several new developments in Ozark also. The Ozark Mill opened their doors in 2021 with a restaurant and they have added the Garrison, and the Mercantile venues in 2022. Finley Farms Workshop is also open to the public providing a work/meeting space with food options. There is also an open-air wedding venue "The Chapel" overlooking the Finley River that includes the reconstruction of the Finley River Bridge near this location. There are future plans for transportation changes and upgrades to accommodate additional expansion of this project

Deerbrook Properties is a development that has been growing and has the potential for additional growth. There are several food establishments in this development already and more coming. In addition, Ozark is going to be the home of a new Starbucks location and a new What a Burger food establishment.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 205 North 1st Street, Ozark, Missouri.

Mary Edna Watson

Finance Director
City of Ozark

Basic Financial Statements

CITY OF OZARK, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 14,959,606	$ 9,280,298	$ 24,239,904
Accounts receivable-			
Utilities, net	-	680,271	680,271
Real estate taxes, net	662,513	103,750	766,263
Sales taxes	734,808	82,928	817,736
Franchise taxes	104,769	-	104,769
Missouri motor fuel taxes	64,396	-	64,396
Interest	-	143,233	143,233
Other	5,598		5,598
Internal balances	(169,927)	169,927	-
Prepaid items	160,367	105,567	265,934
Security deposits	11,776	-	11,776
Restricted assets-cash and cash equivalents	1,551,264	5,727,770	7,279,034
Net pension asset	1,832,593	993,495	2,826,088
Capital assets:			
Land	13,653,420	1,302,436	14,955,856
Construction in progress	83,124	2,546,504	2,629,628
Other capital assets, net of accumulated depreciation	37,470,624	48,026,871	85,497,495
Total Assets	71,124,931	69,163,050	140,287,981
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	222,562	58,050	280,612
Deferred amounts related to pensions	557,072	265,747	822,819
Total Deferred Outflows of Resources	779,634	323,797	1,103,431
LIABILITIES			
Accounts payable	213,408	372,907	586,315
Accrued wages and benefits	80,810	39,317	120,127
Unearned revenue	2,066,486	-	2,066,486
Accrued sales tax and primacy fee	-	1,697	1,697
Security deposits	472,117	-	472,117
Court bond and fees	17,076	-	17,076
Accrued interest	128,590	382,079	510,669
Due to primary government			-
Noncurrent liabilities:			
Due within one year	424,418	1,948,195	2,372,613
Due in more than one year	17,947,266	20,594,186	38,541,452
Total Liabilities	21,350,171	23,338,381	44,688,552
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	1,713,992	1,053,824	2,767,816
NET POSITION			
Net investment in capital assets	33,236,254	30,162,519	63,398,773
Restricted for:			
Debt service	700,774	1,856,336	2,557,110
Construction projects	-	2,722,021	2,722,021
Unrestricted	14,903,374	10,353,766	25,257,140
Total Net Position	$ 48,840,402	$ 45,094,642	$ 93,935,044

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

CITY OF OZARK MISSOURI

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total
Governmental activities:							
General government	$ 2,085,356	$ 607,636	$ 2,500	$ 131,750	$ (1,343,470)	$ -	$ (1,343,470)
Public safety:							
Police	3,105,732	69,720	454,687	41,905	(2,539,420)	-	(2,539,420)
Court	45,537	48,688	-	-	3,151	-	3,151
Streets	1,634,297	-	-	2,769,567	1,135,270	-	1,135,270
Parks	3,194,073	2,039,953	-	44,300	(1,109,820)	-	(1,109,820)
Interest on long-term debt	812,284	-	-	-	(812,284)	-	(812,284)
Total governmental activities	10,877,279	2,765,997	457,187	2,987,522	(4,666,573)	-	(4,666,573)
Business-type activities:							
Water	4,152,709	4,543,114	1,900	991,983	-	1,384,288	1,384,288
Sewer	4,144,852	4,638,948	-	501,621	-	995,717	995,717
Sanitation	1,071,237	1,163,790	-	-	-	92,553	92,553
Total business-type activities	9,368,798	10,345,852	1,900	1,493,604	-	2,472,558	2,472,558
Total Primary Government	$ 20,246,077	$ 13,111,849	$ 459,087	$ 4,481,126	(4,666,573)	2,472,558	(2,194,015)
General Revenues							
Property taxes for general purposes					822,954	-	822,954
Property taxes for park purposes					202,122	-	202,122
Property taxes for debt purposes					-	109,342	109,342
Franchise taxes					610,239	-	610,239
Sales taxes					8,646,311	1,016,793	9,663,104
Missouri motor fuel taxes					770,556		770,556
Interest on investments					38,162	79,340	117,502
Miscellaneous					19,129		19,129
Transfers					110,000	(110,000)	-
Gain on sale of assets					-	56,052	56,052
Total general revenues and transfers					11,219,473	1,151,527	12,371,000
Change in net position					6,552,900	3,624,085	10,176,985
Net position beginning-Restated					42,287,502	41,470,557	83,758,059
Net position ending					$ 48,840,402	$ 45,094,642	$ 93,935,044

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

CITY OF OZARK, MISSOURI

BALANCE SHEET-
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

ASSETS	General Fund	Park/ Stormwater Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
Cash and cash equivalents	$ 9,664,432	$ 4,922,628	$ 372,546	$ 14,959,606
Accounts receivable-				
Real estate taxes	531,848	130,665	-	662,513
Sales tax	456,079	195,711	83,018	734,808
Franchise tax	104,769	-	-	104,769
Missouri motor fuel taxes	64,396	-	-	64,396
Other	5,598	-	-	5,598
Due from other funds	-	69,752	-	69,752
Prepaid items	98,322	62,045	-	160,367
Security deposits	-	11,776	-	11,776
Restricted assets: Cash and cash equivalents	875,611	675,653	-	1,551,264
Total Assets	$ 11,801,055	$ 6,068,230	$ 455,564	$ 18,324,849
LIABILITIES				
Accounts payable	$ 139,659	$ 73,749	$ -	$ 213,408
Accrued liabilities-				
Wages, taxes, and benefits payable	57,082	23,728	-	80,810
Due to other funds	239,679	-	-	239,679
Unearned revenue	2,066,486	-		2,066,486
Security deposits	463,117	9,000	-	472,117
Court bonds and fees	17,076	-	-	17,076
			-	
Total Liabilities	2,983,099	106,477	-	3,089,576
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue-property taxes	1,236	309	-	1,545
Total Deferred inflows of resources	1,236	309	-	1,545
FUND BALANCES				
Fund Balances -				
Nonspendable	98,322	131,797	-	230,119
Restricted	28,154	675,653	455,564	1,159,371
Assigned	847,457	5,153,994	-	6,001,451
Unassigned	7,842,787	-	-	7,842,787
Total Fund Balances	8,816,720	5,961,444	455,564	15,233,728
TOTAL LIABILITIES AND FUND BALANCES	$ 11,801,055	$ 6,068,230	$ 455,564	$ 18,324,849

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS
BALANCE SHEET TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total Fund Balances-Governmental Funds		$ 15,233,728
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	13,736,544	
Depreciable assets	37,470,624	
		51,207,168
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Deferred inflow-Unavailable property taxes	1,545	
Net pension assets	1,832,593	
Deferred outflows - pension related	557,072	
Deferred inflows - pension related	(1,713,992)	
		677,218
Long-term liabilities and deferred outflows are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Deferred amount on refunding	222,562	
Long-term liabilities at year-end consist of:		
Compensated absences	(178,208)	
Debt	(18,193,476)	
Accrued interest	(128,590)	
		(18,277,712)
Net position of governmental activities		$ 48,840,402

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Park/ Stormwater Funds	Nonmajor Fund Capital Improvement Fund	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	$ 801,298	$ 196,809	$ -	$ 998,107
Franchise taxes	610,239	-	-	610,239
Sales taxes	5,595,662	2,033,766	1,016,883	8,646,311
Intergovernmental revenue:				
Missouri motor fuel taxes	770,556	-	-	770,556
Licenses & permits	356,025	-	-	356,025
Charges for services				
Park programs	-	1,952,047	-	1,952,047
Police services	69,720	-	-	69,720
Fines & forfeitures	48,688	-	-	48,688
Interest	30,248	7,914	-	38,162
Grants -Federal	607,516	-	-	607,516
Grants -State	131,750	-	-	131,750
Rents	251,611	87,906	-	339,517
Developers contributions	2,658,643	-	-	2,658,643
Impact fees	-	44,300	-	44,300
Donations	2,500	-	-	2,500
Miscellaneous	15,391	3,738	-	19,129
Total Revenues	11,949,847	4,326,480	1,016,883	17,293,210
EXPENDITURES				
Current:				
General government	1,418,190	-	-	1,418,190
Police	3,254,041	-	-	3,254,041
Court	44,457	-	-	44,457
Streets	617,808	-	-	617,808
Parks	-	2,804,542	-	2,804,542
Capital outlay	4,067,760	715,277	-	4,783,037
Debt service:				
Principal retirement	648,722	337,335	-	986,057
Interest and fiscal agent fees	20,743	778,178	-	798,921
Total Expenditures	10,071,721	4,635,332	-	14,707,053
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	1,878,126	(308,852)	1,016,883	2,586,157
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	960,000	610,075	-	1,570,075
Lease proceeds	-	244,599	-	244,599
Sale of assets	426,175	8,400	-	434,575
Transfers (to) other funds	(610,075)	-	(850,000)	(1,460,075)
Total Other Sources (Uses)	776,100	863,074	(850,000)	789,174
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	2,654,226	554,222	166,883	3,375,331
FUND BALANCES - BEGINNING (RESTATED)	6,162,494	5,407,222	288,681	11,858,397
FUND BALANCES - ENDING	$ 8,816,720	$ 5,961,444	$ 455,564	$ 15,233,728

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

CITY OF OZARK, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balances--total governmental funds	$ 3,375,331
Amounts reported for *governmental activities* in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlays	4,783,037
Depreciation expense	(1,679,770)
Basis of asset sold	(1,073,762)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Debt payments of principal	986,057
Loan lease proceeds	(244,599)
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.	243
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Compensated absences	(18,158)
Pension expense	411,158
Amortization of deferred amount on refunding	14,838
Accrued interest	(1,475)
Change in net position of governmental activities	$ 6,552,900

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

CITY OF OZARK, MISSOURI

STATEMENT OF NET POSITION-
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Waterworks and Wastewater Fund	Nonmajor Fund Solid Waste Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 9,206,885	$ 73,413	$ 9,280,298
Receivables:			
Accounts receivables, net	572,890	107,381	680,271
Property taxes	103,750	-	103,750
Interest SRF	143,233	-	143,233
Sales tax	82,928	-	82,928
Due from other funds	152,979	16,948	169,927
Prepaid items	105,567		105,567
Total Current Assets	10,368,232	197,742	10,565,974
Noncurrent assets:			
Restricted cash and cash equivalents			
Bond reserves	3,005,749	-	3,005,749
Construction	2,722,021	-	2,722,021
Net pension assets	993,495	-	993,495
Capital assets:			
Land	1,302,436	-	1,302,436
Construction in progress	2,546,504	-	2,546,504
Other capital assets, net of accumulated depreciation	48,026,871	-	48,026,871
Total Noncurrent Assets	58,597,076	-	58,597,076
Total Assets	68,965,308	197,742	69,163,050
Deferred Outflow of Resources			
Discount on 2016 debt issue	58,050	-	58,050
Deferred amounts related to pensions	265,747	-	265,747
Total Deferred Outflows	323,797	-	323,797
LIABILITIES			
Current liabilities:			
Accounts payable	372,907	-	372,907
Accrued wages	39,317	-	39,317
Accrued sales tax and primacy fee	1,697	-	1,697
Accrued interest	382,079	-	382,079
Debt due within one year	1,937,668		1,937,668
Compensated absences	10,527		10,527
Total Current Liabilities	2,744,195	-	2,744,195
Noncurrent liabilities:			
Debt due in more than one year	19,833,674	-	19,833,674
Compensated absences	94,737	-	94,737
Customer deposits	665,775	-	665,775
Total Noncurrent Liabilities	20,594,186	-	20,594,186
Total Liabilities	23,338,381	-	23,338,381
Deferred Inflows of Resources			
Deferred amounts related to pensions	1,053,824	-	1,053,824
NET POSITION			
Net investment in capital assets	30,162,519	-	30,162,519
Restricted for-			
Debt reserves	1,856,336	-	1,856,336
Construction projects	2,722,021	-	2,722,021
Unrestricted	10,156,024	197,742	10,353,766
Total Net Position	$ 44,896,900	$ 197,742	$ 45,094,642

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

CITY OF OZARK, MISSOURI

STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Waterworks and Wastewater Fund	Nonmajor Fund Solid Waste Fund	Total
OPERATING REVENUES:			
Charges for services	$ 7,868,585	$ 1,163,790	$ 9,032,375
Hookups and reconnect fees	688,145	-	688,145
Inspections	44,405	-	44,405
Sale of meters	91,525	-	91,525
Miscellaneous income	353,564	-	353,564
Total Operating Revenue	9,046,224	1,163,790	10,210,014
OPERATING EXPENSES:			
Wages and benefits	2,412,778	-	2,412,778
Insurance	193,975	-	193,975
Repairs and maintenance	1,543,877	-	1,543,877
Utilities	703,426	-	703,426
Contracted refuse hauling and other expense	-	1,071,237	1,071,237
All other expense	816,878	-	816,878
Depreciation	1,998,560	-	1,998,560
Total Operating Expenses	7,669,494	1,071,237	8,740,731
OPERATING INCOME	1,376,730	92,553	1,469,283
NON-OPERATING REVENUES (EXPENSES):			
Property taxes	109,342	-	109,342
Sales taxes	1,016,793	-	1,016,793
Lease income	1,900	-	1,900
Gain on sale of assets	191,890	-	191,890
Interest income-checking and savings	79,340	-	79,340
Interest expense and agent fees	(628,067)	-	(628,067)
Total Non-operating Revenues	771,198	-	771,198
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	2,147,928	92,553	2,240,481
CAPITAL TRANSFERS AND CONTRIBUTIONS			
Capital contributions	1,493,604	-	1,493,604
Transfers	-	(110,000)	(110,000)
Total	1,493,604	(110,000)	1,383,604
CHANGE IN NET POSITION	3,641,532	(17,447)	3,624,085
TOTAL NET POSITION - BEGINNING	41,255,368	215,189	41,470,557
TOTAL NET POSITION - ENDING	$ 44,896,900	$ 197,742	$ 45,094,642

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

CITY OF OZARK, MISSOURI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Waterworks and Sewerage Fund	Nonmajor Fund Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 9,089,688	$ 1,150,927	$ 10,240,615
Payments to suppliers	(3,000,558)	(1,071,237)	(4,071,795)
Payments to employees	(2,301,169)	-	(2,301,169)
Net Cash Provided by Operating Activities	3,787,961	79,690	3,867,651
CASH FLOWS FROM NONCAPITAL ACTIVIITES:			
Transfers (to)	-	(110,000)	(110,000)
Increase in due from other funds	(144,540)	(8,509)	(153,049)
Lease income	1,900		1,900
Property taxes	109,342		109,342
Sales taxes	1,016,793		1,016,793
Net Cash Provided by (Used for) Noncapital Activities	983,495	(118,509)	864,986
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital contributions	1,493,604	-	1,493,604
Sale of capital assets	191,890		
Payments for capital acquisitions	(5,036,925)	-	(5,036,925)
Principal Repayments	(1,932,861)	-	(1,932,861)
Interest paid	(624,438)	-	(624,438)
Net Cash (Used for) Capital and Related Financing Activities	(5,908,730)	-	(6,100,620)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest earned	79,340	-	79,340
Net Cash Provided by Investing Activities	79,340	-	79,340
NET CASH (DECREASE) FOR THE YEAR	(1,057,934)	(38,819)	(1,096,753)
CASH AT BEGINNING OF YEAR	15,992,589	112,232	16,104,821
CASH AT END OF YEAR	$ 14,934,655	$ 73,413	$ 15,008,068
SUMMARY OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	$ 9,206,885	$ 73,413	$ 9,280,298
Restricted assets-Cash and cash equivalents	5,727,770	-	5,727,770
	$ 14,934,655	$ 73,413	$ 15,008,068
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income	$ 1,376,730	$ 92,553	$ 1,469,283
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation expense	1,998,560	-	1,998,560
(Increase) Decrease in accounts receivable	18,793	(12,863)	5,930
(Increase) Decrease in prepaid items	1,234	-	1,234
Increase (Decrease) in accounts payable	256,145	-	256,145
Increase (Decrease) in accrued wages and benefits	42,844	-	42,844
Increase (Decrease) in pensions	68,765	-	68,765
Increase (Decrease) in other liabilities	219	-	219
Increase in customer deposits	24,671	-	24,671
Net Cash Provided by Operating Activities	$ 3,787,961	$ 79,690	$ 3,867,651

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

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Ozark, Missouri, (the City) were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements and should be viewed as an integral part of this report.

THE REPORTING ENTITY

The City of Ozark, Missouri, was incorporated August 3, 1888. The City operates under a form of government which is comprised of an elected Board of Aldermen and an elected mayor. As authorized by its charter, the City provides the following services: public safety (police and municipal court), highway and streets, sanitation, public improvements, recreation, zoning and planning, and general administrative services. The accompanying basic financial statements include the transactions of all of the City's funds. The City's funds are established under statutory authority.

Entity status for financial reporting purposes is governed by the Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units.

Blended component units

Ozark Public Funding Corporation (PFC) and Land Clearance for Redevelopment Authority (LRCA) are, in substance, the same as the Government, as their boards are appointed by mayor and council. In addition, they receive all their funding from the City which is used to pay off long term debt. Therefore, they are reported as part of the primary government included in the General Fund. They have a governing body that is substantially the same as the governing body of the Government; provide services entirely, or almost entirely, to the Government; or otherwise exclusively, or almost exclusively, benefit the Government even though they do not provide services directly to the Government.

Ozark Public Funding Corporation (PFC) – The Ozark Public Funding Corporation of the City of Ozark, Missouri, is a not-for-profit corporation duly organized and existing under the General Not-For-Profit Corporation, Chapter 355 of the Revised Statutes of Missouri, 1986 as amended, for the purpose of benefiting and carrying out the purpose of the City of Ozark, Missouri, by providing for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of municipal sites, buildings, facilities, furnishings and equipment for the use of the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

THE REPORTING ENTITY- continued

Land Clearance For Redevelopment Authority of the City of Ozark, Missouri (LCRA) – The LCRA was formed under sections 99.300 to 99.660 or RSMo 1994, the "Land Clearance For Redevelopment Authority Law." It was approved by voters on February 3, 2004. The LCRA is a legally separate entity whose purpose is to eliminate blight within the City limits by acquiring and preparing land for redevelopment.

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

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purpose or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:

Park/Storm Water Funds – These funds are combined under one group heading as they all relate to park improvement and operations and are used exclusively for the following:

Pool Fund – Accounts for taxes received that are legally restricted for pool recreational services, grants and revenues received and expenditures paid for recreational services provide by the pool.

Park Fund – Accounts for taxes received that are legally restricted for recreational services, grants and donations, and revenues received, and expenditures paid for recreational service provided by the park department.

Park/Stormwater Sales Tax Fund – Accounts for sales taxes that are legally restricted for use by the park and for storm water control.

Park Impact Fee Fund – Accounts for the park impact fees legally restricted for park equipment and facilities.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

Waterworks and Sewerage Fund: Accounts for the operation of the water and sewer system of the City.

Solid Waste Fund: Accounts for the operations of the sanitation services of the City.

Nonmajor Fund Types:

Capital Improvement Fund – This fund is used exclusively for the revenues of and expense from the ¼ cent capital improvement sales tax legally restricted for various capital improvement projects.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, sewer, and solid waste function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at cost.

Due to and due from other funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

Accounts Receivable and Allowances

All receivables were stated at gross because the amounts were collected within the following 30 days except for solid waste, water and sewer utilities receivable which had $ $ 30,152 for water and sewer, $ 2,378 for solid waste, and $ 13,088 for property taxes as allowances for doubtful accounts. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the year.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. The cost of governmental fund-type prepaids is recorded as an expenditure when consumed rather than when purchased.

Restricted assets

Enterprise Funds, because of certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt. The bond account is used only for the payment of principal and interest on revenue bonds. The depreciation and replacement account is to be expended only for repairs or replacements to the water and sewer fund. The bond reserve account is to be used only to pay bonds at maturity or interest as it becomes due and to the extent other funds are not available for this purpose.

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because their use is limited by covenants of the capital lease agreement. The reserve account is to be used solely for the purpose of making lease payments on the applicable due dates when and to the extent other funds are not available for this purpose. The lease payment account is used only for the payment of the principal and interest on the lease obligation.

Inventories

The City does not maintain material amounts of supplies and maintenance materials; therefore, no inventory amount is reflected in the financial statements. Inventories are recorded as expenditures/expenses at the time of purchase, and, therefore, no balances for inventory on hand are reported in the statements.

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (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 City as assets with an initial cost of more than $ 2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. 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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	20-50 years
Building improvements	15-20 years
Utility plant and extensions	33-40 years
Infrastructure	10-40 years
Machinery, furniture and equipment	3-10 years
Vehicles	5-10 years

Bond Premiums/Discounts, and Issuance Costs

In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the period in which the debt is issued. The face amount of debt issued, and any related premiums or discounts are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures during the year they are incurred.

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred

charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period (s)

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. One is in the governmental funds which is unavailable revenues from one source: real estate taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The second item is in the Governmental Activities as related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each five-year anniversary of the respective debt issue. As of December 31, 2021, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pensions

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

Fund Balances-Governmental Funds

As of December 31, 2021, fund balances of the governmental funds are classified as follows:

Non-spendable-This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted-This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed-This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

Assigned-This classification is used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily.

Unassigned-This classification represents the residual positive balance within the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund has accumulated cash to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 847,457.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the

enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restrictions of Net Position

The City records restrictions to indicate that a portion of the net position is legally segregated for a specific future use. The following details the description and amounts of all restrictions used by the City as of December 31, 2021:

Proprietary Fund Types-Business Type Activities

Waterworks and Sewerage System Fund	Total
Debt reserve	$ 1,831,961
Depreciation and replacement	24,375
	$ 1,856,336
Construction projects	$ 2,722,021

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. Valuation for 2021 was $ 346,142,243 with the levy set at $ .2742 total broken down $ .2193 for General Fund and $ .0549 Parks and Recreation.

Revenue Recognition - Sales Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 4,068,673), 3/8 cent Transportation sales tax ($ 1,526,989) (expires September 30, 2022) ¼ cent Capital Improvement sales tax ($ 1,016,883), and ½ cent Park/Storm Water sales tax ($ 2,033,766).

Interest Earned on SRF Bond Reserves

On the debt issues funded under the State Revolving Funds the City earns interest on reserve accounts established by the Federal Government and State of Missouri which is applied to reduce the required interest payments for the City.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The City is required by Missouri State Law RSMo 105.485 to prepare a budget each year based on estimates of revenues and expected expenditures which include at a minimum a budget message, budget summary, schedule with prior year comparison of estimated revenue and expenditures, schedule of bonded debt obligations and budget approval letter. The accompanying statement of revenues, expenditures and changes in fund balance-budget and actual includes the budgeted expenditures for the year, along with management's estimate of revenues for the year for both the original budget and the final budget which is reflective of any amendments throughout the fiscal year. The legal level of budgetary control is at the total fund level.

Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (modified accrual basis) for all governmental funds.

Excess of expenditures over appropriations

For the year ended December 31, 2021, expenditures did not exceed appropriations in any of the Governmental Funds.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY(Continued)

Bond Reserve Compliance

The City was in compliance with required bonded debt reserves for the year.

Legal Debt Margin

The City's assessed value supports a general obligation bond limit of $ 34,614,422. The City did not have any general obligation bonds outstanding as of December 31, 2021.

DETAILED NOTES ON ALL FUNDS

NOTE B – 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 of 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.

As of December 31, 2021, the City's bank balances were entirely secured or collateralized with

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to the City. The City does have a written investment policy on custodial credit risk which all investments are either insured or registered in the City's name and held by the City's agent.

NOTE C – RESTRICTED ASSETS

For December 31, 2021, restricted cash accounts were as follows:

ENTERPRISE FUND	Restricted Cash	Required Per Bond Agreements
Waterworks and Sewerage Fund		
Debt Reserves	$ 1,898,746	$ 1,161,491
Depreciation and replacement	1,107,003	694,845
Projects	2,722,021	-
	$ 5,727,770	$ 1,856,336

GOVERNMENTAL ACTIVITIES	Restricted Cash	Required Per Bond Agreements
Park Fund		
Debt Reserves	$ 672,620	$ 672,620
General Fund		
Debt Reserves	28,154	28,154
Court	3,033	-
Operation reserves	847,457	-
	$ 1,551,264	$ 700,774

NOTE D – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2021, was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 13,796,920	$ 380,000	$ 523,500	$ 13,653,420
Construction in progress	-	83,124	-	83,124
Total capital assets not being depreciated	13,796,920	463,124	523,500	13,736,544
Capital assets, being depreciated:				
Land improvements	28,349,865	3,410,945	-	31,760,810
Buildings	18,129,640	140,236	523,500	17,746,376
Machinery and Vehicles	3,948,487	802,722	617,739	4,133,470
Total capital assets being depreciated	50,427,992	4,353,903	1,141,239	53,640,656
Less: Accumulated depreciation for:				
Land improvements	7,753,406	1,072,843	-	8,826,249
Buildings	4,313,979	359,805	34,900	4,638,884
Machinery and Vehicles	3,031,372	247,122	573,595	2,704,899
Total accumulated depreciation	15,098,757	1,679,770	608,495	16,170,032
Total capital assets being depreciated, net	35,329,235	2,674,133	532,744	37,470,624
Governmental activities capital assets, net	$ 49,126,155	$ 3,137,257	$ 1,056,244	$ 51,207,168

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	$ 71,103
Police	149,205
Court	1,080
Streets	1,029,368
Parks	429,014
	$ 1,679,770

NOTE D – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business Type Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 1,003,439	$ 298,997	$ -	$ 1,302,436
Construction in progress	1,217,803	1,328,701	-	2,546,504
Total capital assets not being depreciated	$ 2,221,242	$1,627,698	$ -	$ 3,848,940
Capital assets, being depreciated:				
Buildings	$ 326,792	$ -	$ 93,394	$ 233,398
Water system	28,287,635	1,591,039	-	29,878,674
Waste water system	49,603,856	1,449,663	-	51,053,519
Total capital assets being depreciated	78,218,283	3,040,702	93,394	81,165,591
Less accumulated depreciation for:				
Buildings	55,601	3,967		59,568
Water system	9,458,155	715,005	69,232	10,103,928
Waste water system	21,719,798	1,279,588	24,162	22,975,224
Total accumulated depreciation	31,233,554	1,998,560	93,394	33,138,720
Total capital assets being depreciated, net	$ 46,984,729			$ 48,026,871
Business-type activities capital assets, net	$ 49,205,971			$ 51,875,811

Depreciation expense was charged to functions of the government as follows:

Business-type activities:	
Water	$ 715,005
Wastewater	1,283,555
	$ 1,998,560

NOTE E – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2021, as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 10,610,000	$ -	$ 1,325,000	$ 9,285,000	$ 1,380,000
Cert. of Part.	12,383,184	-	438,559	11,944,625	443,559
NID Bonds	711,019	-	169,302	541,717	114,109
Totals	$ 23,704,203	$ -	$ 1,932,861	$ 21,771,342	$ 1,937,668
Compensated Absences	$ 103,207	$ 80,684	$ 78,627	$ 105,264	$ 10,527

As reported on the financial statement:	
Amount due within one year	
Debt	$ 1,937,668
Compensated absences	10,527
	1,948,195
Amount due in more than one year:	
Revenue bonds	7,905,000
NID Bonds	427,608
Certificate of participation	11,501,066
Compensated absences	94,737
Customer deposits	665,775
	20,594,186
	$ 22,542,381

Accrued compensation liability are liquidated in proportion to the Water and Sewer Departments.

The bond ordinances require that the City establish rates and charges for its water and sewer services, such that the revenues derived from the water and sewer system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the water and sewer system. NID bonds are debt payments are provided by a special assessment property tax and capital leases payment comes from operation and maintenance funds.

NOTE E – LONG-TERM DEBT (Continued)

State Revolving Fund Program Bonds: The City has $ 11,730,000 of State Revolving Fund Program Bonds. In conjunction with this issuance, the City entered into an agreement with the Missouri Department of Natural Resources whereby the state of Missouri will advance monies to establish a reserve fund in an amount up to 70% of the outstanding bonds. This reserve fund will serve as collateral on the State Revolving Fund Program Bonds in the event of default and interest earnings on the reserve fund will be used to reduce the City's interest payment on the outstanding bonds. As of December 31, 2021, the reserve fund has approximately $ 6,802,916.

The Proprietary Funds long-term debt as of December 31, 2021, follows:

Revenue Bonds

$ 975,000, 2001A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 35,000 to $ 65,000 and with interest rates ranging from 4.0% to 5.0% payments are made monthly to trustee with the debt maturing January 1, 2022. State Revolving Fund Program.	$	65,000
$ 7,980,000, 2006A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 305,000 to $ 480,000 and with interest rates ranging from 4.0% to 5.25% payments are made monthly to trustee with the debt maturing July 1, 2026. State Revolving Fund Program.		2,300,000
$ 15,125,000, 2007A Series, Waterworks and Sewerage System Revenue Bonds due in annual installments of principal ranging from $ 495,000 to $ 2,175,000 and with interest rates ranging from 4.0% to 4.375% payments are made monthly to trustee with the debt maturing January 1, 2028. State Revolving Fund Program.		6,815,000
$ 435,000, 2012 Series, Combined Waterworks and Sewerage System Refunding Revenue Bonds due in annual installments of principal ranging from $ 25,000 to $ 40,000 with interest paid semiannual at rates ranging from 2.3% to 4.0%. Debt matures December 1, 2025.		105,000
	$	9,285,000

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize revenue bonded debt as of December 31, 2021, follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 1,380,000	$ 394,183	$ 1,774,183
2023	1,360,000	329,161	1,689,161
2024	1,410,000	265,901	1,675,901
2025	1,465,000	200,144	1,665,144
2026	1,495,000	130,062	1,625,062
2027-2028	2,175,000	96,140	2,271,140
	$ 9,285,000	$ 1,415,591	$ 10,700,591

Certificate of Participation:

$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 307,727 of debt was issued to the General Fund or 4.12% and the remaining $ 7,457,273 or 95.88% to the Water Department.	$ 5,379,625
$ 6,700,000, 2016 Series, For Water System Improvements, Certificates of Participation, paying principal annually ranging from $ 85,000 to $ 890,000 with stated interest rates of 2.00% to 3.25%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2038.	6,565,000
Total Certificates of Participations	$ 11,944,625

NOTE E – LONG-TERM DEBT (Continued)

Year Ending December 31,	Water Department Principal	Water Department Interest
2022	$ 443,559	$ 421,368
2023	505,751	406,000
2024	534,750	388,187
2025	539,549	368,669
2026	539,750	347,917
2026-2031	3,074,988	1,388,266
2032-2036	4,556,278	656,901
2037-2038	1,750,000	57,364
	$ 11,944,625	$ 4,034,672

Neighborhood Improvement District Bonds

$ 1,165,000 2006 Series Kirkwood Improvement District. Principal paid annually with $ 58,250 due each year and semiannual interest payments at 4.95% with debt maturing September 1, 2026.	$ 291,250
$ 797,500 2006 Series Stonegate Improvement District. Principal paid annually with $ 39,875 due each year and semiannual interest payments at 4.45% with debt maturing June 30, 2026.	159,500
$ 270,000 2006 Series Laurel Hills Improvement District. Principal paid annually ranging from $ 10,897 to $ 19,777 and semiannual interest payments at 4.35% with debt maturing March 1, 2027.	90,967
	$ 541,717

Special improvement bonds were issued to pay for sewer improvements and are paid by a special property tax assessment.

NOTE E – LONG-TERM DEBT (Continued)

The annual requirements to amortize special assessment debt as of December 31, 2021, is as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 58,250	$ 14,417	$ 72,667
2023	114,805	21,709	136,514
2024	115,521	16,355	131,876
2025	116,287	10,905	127,192
2026	117,077	5,456	122,533
2007	19,777	860	20,637
	$ 541,717	$ 69,702	$ 611,419

NOTE E – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Special Assessment Bonds	$ 70,235	$ -	$ 8,759	$ 61,476	$ 9,153
Certificates of Participation	18,276,646	244,600	389,246	18,132,000	397,444
	$ 18,346,881	$ 244,600	$ 398,005	$ 18,193,476	$ 406,597
Compensated absences	$ 160,050	$ 147,059	$ 128,901	$ 178,208	$ 17,821

As reported on the financial statement:

Amount due within one year	
Debt	$ 406,597
Compensated absences	17,821
	424,418
Amount due in more than one year:	
Special Assessment Bonds	52,323
Certificates of Participation	17,734,556
Compensated absences	160,387
	17,947,266
Total	$ 18,371,684

For governmental activities the liability for compensated absences are liquidated by the General Fund 70% and the Park/Stormwater Fund 30%.

The Governmental long-term special obligation debt as of December 31, 2021, follows:

$ 155,000, December 31, 2007, Bluff Drive Community Improvement District Bonds for the purpose of signalization project. Payments are annual of $11,920 with an interest rate of 4.50%. Debt matures matures July 17, 2027.	$ 61,476

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize special obligation bonded debt as of December 31, 2021, is as follows:

Year Ending December 31,	Principal	Interest	Totals
2022	$ 9,153	$ 2,766	$ 11,919
2023	9,565	2,354	11,919
2024	9,990	1,929	11,919
2025	10,445	1,474	11,919
2026	10,915	1,004	11,919
2007	11,408	513	11,921
	$ 61,476	$ 10,040	$ 71,516

The Governmental long-term certification of participation debt as of December 31, 2021, follows:

$ 19,350,000, 2014 Series, Refunding Certificate of Participation paying principal annually ranging from $ 200,000 to $ 2,765,000 with stated interest rates of 2.00% to 4.00%. Principal and interest due 9/1 and interest only 3/1 with debt maturing September 1, 2044.	$ 17,635,000
$ 7,815,000, 2013 Series, Refunding Water System Improvement Certificates of Participation, paying principal annually ranging from $ 50,000 to $ 720,000 with stated interest rates of 2.00% to 4.625%. Principal and interest due 5/1 and interest only 11/1 with debt maturing 5/1/2033. $ 309,767 of debt was issued to the General Fund or 3.96% and the remaining $ 7,505,233 or 96.04% to the Water Department.	205,074
$ 244,600July 19, 2021, lease purchase of fitness equipment for the fitness center with semi-annual payments of 13,149.00 at 5.501% interest rare and the final payment January 16, 2026	211,024
	$ 18,051,098

NOTE E – LONG-TERM DEBT (Continued)

The annual requirement to amortize the certificate of participation debt as of December 31, 2021, is as follows:

Year Ending December 31,	Principal	Interest	Totals
2022	$ 352,230	$ 786,254	$ 1,138,484
2023	373,692	775,707	1,149,399
2024	401,179	761,115	1,162,294
2025	427,783	745,405	1,173,188
2026	458,612	724,771	1,183,383
2027-2031	2,776,362	3,416,009	6,192,371
2032-2036	3,531,240	2,617,436	6,148,676
2037-2041	4,690,000	1,757,440	6,447,440
2042-2044	5,040,000	518,412	5,558,412
	$ 18,051,098	$ 12,102,549	$ 30,153,647

Blended Component units

The following is a summary of debt transactions of the PFC and LCRA for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Note payables	$ 713,586	$ -	$ 632,684	$ 80,902	$ 45,216

As reported on the financial statement:

Amount due within one year	$ 45,216
Amount due in more than one year:	
Note payables	35,686
Total	$ 80,902

NOTE E – LONG-TERM DEBT (Continued)

The Component Units note payables debt as of December 31, 2021, follows:

Public Financing Corporation	
$ 300,000 note payable entered into November 2016, for purchase of real estate at 203-207 E. Brick Street. Payable monthly principal and interest payments of $ 3,901.39 and interest rate of 2.50%. December 2023.	$ 80,902

The annual requirement to amortize the note payables as of December 31, 2021, is as follows:

Year Ending December 31,	Principal	Interest	Totals
2022	$ 45,216	$ 1,596	$ 46,812
2023	35,686	449	36,135
	$ 80,902	$ 2,045	$ 82,947

NOTE F – 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 maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

On December 31, 2021, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Ozark participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all full-time City employees.

Plan description

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

Benefits provided

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

	2021 Valuation
Benefit Multiplier:	1.50%
Final Average Salary:	3 years
Member Contributions:	0.00%

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

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Employees covered by benefit terms

On June 30, 2021, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	51
Inactive employees entitled to but not yet receiving benefits	43
Active employees	105
Total	199

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer's contribution rates are 12.70% General and 11.6% Police of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

Actuarial assumptions

The total pension liability in the February 28, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary increase	2.75% to 6.55% including wage inflation
Investment rate of return	7.00% net of investment expenses

Mortality rates were based on the 1994 Group Annuity Mortality Table set back 0 years for both males and females.

The actuarial assumptions used in the February 28, 2021, valuation were based on the results of an actuarial experience study for the period March 1, 2010, through February 28, 2015.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00%	4.16%
Fixed Income	28.00%	0.89%
Real Assets	33.00%	2.09%

Discount rate

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)+(b)
Balances at 7/1/2020	$ 16,436,785	$ (15,942,868)	$ 493,917
Changes for the year:			
Service Cost	485,006	-	485,006
Interest	1,183,292	-	1,183,292
Changes in assumptions	(240,213)	-	(240,213)
Difference between expected and actual experienc	(27,915)	-	(27,915)
Contribution - employer	-	(592,772)	(592,772)
Net investment income	-	(4,379,662)	(4,379,662)
Benefit payments, including refunds	(720,157)	720,157	-
Administrative expense	-	18,295	18,295
Other changes	-	233,964	233,964
Net changes	680,013	(4,000,018)	(3,320,005)
Balances at 6/30/2021	$ 17,116,798	$ (19,942,886)	$ (2,826,088)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00% for General Division and 7.00% for Police Division, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower 6.00% for General Division and 6.00% for Police Division or one percentage point higher 8.00% for General Division and 8.00% for Police Division than the current rate.

1% Decrease	Current Single Discount Rate Assumption	1% Increase
6.00%	7.00%	8.00%
$ (96,816)	$ (2,826,088)	$ (5,049,351)

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued

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

For the year ended June 30, 2021, the employer recognized pension expense of $ 73,575. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 224,856	$ (317,100)
Differences in assumptions	94,085	(229,353)
Excess(deficit) in investment returns	72,172	(1,683,011)
Contributions subsequent to the measurement date*	332,559	-
Total	$ 723,672	$(2,229,464)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the Net Pension Asset for the year ending December 31, 2022

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

Year ended:	
2022	$ (587,334)
2023	(479,119)
2024	(482,859)
2025	(674,910)
2026	(43,872)
Thereafter	(9,460)
Total	$ (2,277,554)

Payable to the Pension Plan

On December 31, 2021, the City of Ozark reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2021.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – INTERFUND TRANSFERS

Interfund transfers as follows were used to supplement the operating expenditures:

Transfers:	To	From
General Fund	$ 110,000	$ 610,075
Park Fund	610,075	-
Solid Waste	-	110,000
	$ 720,075	$ 720,075

NOTE K – INTERFUND TRANSFERS FOR CAPITAL IMPROVEMENTS

During the year, the Capital Improvement Fund transferred $ 850,000 to the General Fund which in turn used the money to purchase capital assets.

	To	From
General Fund	$ 850,000	$ -
Capital Improvement Fund	-	850,000
	$ 850,000	$ 850,000

NOTE L – TOWER LEASES

The City leases space on the City's water towers to various wireless providers for the placement of antennae. A total of $ 76,750 was received during the year ended December 31, 2021 and is reported in the General Fund. For the next five years, scheduled payments to receive are:

2022	$ 88,796
2023	91,269
2024	93,828
2025	96,475
2026	99,214

NOTE M – CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2021, is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks and Sewerage Fund			
Third Street Water Improvements	$ 825,000	$ 729,219	$ 95,781
19th Street Water Improvements	35,000	22,388	12,612
Finley Valley Water Improvements	25,000	7,577	17,423
Downtown Water Improvements	1,250,000	1,074,995	175,005
Birdhead Project	335,000	9,900	325,100
2021-2022 Sewer Rehab	300,000	292,615	7,385
WWTP Truck Storage Building	450,000	397,888	52,112
Selmore Rd & South St Improvements	20,000	11,922	8,078
	$ 3,240,000	$ 2,546,504	$ 693,496
Governmental Activities			
Chadwick Flyer Project Phase 1	$ 155,000	$ 83,124	$ 71,876
	$ 155,000	$ 83,124	$ 71,876

NOTE N – FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

The City adopted the following statements during the year ended December 31, 2021:

GASB Statement No. 87, *Leases,* issued June 2017*,* will be effective for the City beginning after June 15, 2021. This Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No, 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Section 457 Deferred Compensation Plans-and amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32,* issued June 2021. Effective date is June 15, 2021, with earlier application permitted.

GASB Statement No. 98, This Statement establishes the term *annual comprehensive financial report* and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. Effective date of this requirement is for fiscal years ending after December 15, 2021, but earlier application is encouraged.

The City did not have any changes to report for the year ending December 31, 2021, upon adopting GASB 87,97, and 98.

NOTE O– CHANGE IN PRESENTATION

For the prior year Ozark Public Funding Corporation and Land Clearance for Redevelopment Authority were included in the report as Discretely Presented Blended Component Units per the comments of the ACRF review 2019 but per past review by ACRF 2020 findings commented that they should be changed to a Blended Component Units which resulted Net Position-Beginning increasing $ 5,221,328 and Fund Balance for the General Fund increasing $ 23,047.

City of Ozark, Missouri

Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 755,635	$ 755,635	$ 801,298	$ 45,663
Franchise taxes	610,000	624,000	610,239	(13,761)
Sales taxes	4,859,625	5,503,200	5,595,662	92,462
Intergovernmental:				
Missouri motor fuel taxes	680,000	673,000	770,556	97,556
Charge for services:				
Police services	60,000	60,000	69,720	9,720
Licenses & permits	178,000	290,000	356,025	66,025
Fines & forfeitures	43,300	43,300	48,688	5,388
Interest	26,800	9,800	30,248	20,448
Grants	229,744	683,439	739,266	55,827
Rents	145,100	145,100	251,611	106,511
Developers contribution	-	2,546,434	2,658,643	112,209
Miscellaneous	8,100	6,100	17,891	11,791
Total Revenues	7,596,304	11,340,008	11,949,847	609,839
EXPENDITURES				
Current:				
General government	1,861,180	1,944,980	1,418,190	526,790
Police	3,425,211	3,466,341	3,254,041	212,300
Court	95,031	98,231	44,457	53,774
Street	844,399	1,138,499	617,808	520,691
Capital outlay	3,217,556	5,182,434	4,067,760	1,114,674
Debt service:				
Principal	33,800	621,852	648,722	(26,870)
Interest and fees	7,325	24,222	20,743	3,479
Total Expenditures	9,484,502	12,476,559	10,071,721	2,404,838
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,888,198)	(1,136,551)	1,878,126	3,014,677
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	960,000	960,000	960,000	-
Transfers (to) other funds	(527,850)	(759,800)	(610,075)	149,725
Sale of assets	-	627,000	426,175	(200,825)
	432,150	827,200	776,100	(51,100)
NET CHANGE IN FUND BALANCE	$ (1,456,048)	$ (309,351)	2,654,226	$ 2,963,577
FUND BALANCES - BEGINNING			6,162,494	
FUND BALANCES - ENDING			$ 8,816,720	

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Park/Stormwater Funds			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Taxes:				
Property taxes	$ 179,000	$ 180,900	$ 196,809	$ 15,909
Sales taxes	1,666,700	2,010,025	2,033,766	23,741
Charge for services:				
Park programs	1,620,900	1,817,300	1,952,047	134,747
Interest	9,000	9,000	7,914	(1,086)
Grants			-	-
Rents	46,800	84,400	87,906	3,506
Impact fees	50,000	50,000	44,300	(5,700)
Miscellaneous	1,100	1,100	3,738	2,638
Total Revenues	3,573,500	4,152,725	4,326,480	173,755
Current:				
Administration park department	2,752,472	3,144,162	2,804,542	339,620
Capital outlay	585,000	829,599	715,277	114,322
Debt service:				
Principal	360,000	360,000	337,335	22,665
Interest and fees	780,388	780,388	778,178	2,210
Total Expenditures	4,477,860	5,114,149	4,635,332	478,817
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(904,360)	(961,424)	(308,852)	652,572
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	610,075	610,075	610,075	-
Lease proceeds	-	244,599	244,599	-
Sale of assets	-	-	8,400	8,400
NET CHANGE IN FUND BALANCE	$ (294,285)	$ (106,750)	554,222	$ 660,972
FUND BALANCES - BEGINNING			5,407,222	
FUND BALANCES - ENDING			$ 5,961,444	

CITY OF OZARK, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON INFORMATION
DECEMBER 31, 2021

Explanation of Budgetary Process

The City Council follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

a. City department directors prepare departmental operating budgets, and the Director of Finance makes revenue projections on or before September 1st.
b. Departmental meetings are conducted during the month of October with the City Manager and the Director of Finance to allow the departments to support their budgets.
c. Preliminary budget summaries of revenues and expenditures/expenses are prepared for review by the City Manager.
d. Final budget decisions are made by the City Manager by mid-November.
e. A proposed budget is submitted to the City Council by the end of November.
f. Prior to January 1st, the budget is legally enacted. Projected expenditures cannot exceed estimated revenues plus fund balances at the beginning of the year.
g. Budgetary control is exercised by the City Council at the department and fund levels. This is the legal level of control. All unexpended appropriations lapse at year-end.

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

The budgeted amounts included in the basic financial statements are as originally adopted or amended by the City Council, pursuant to State Statutes. The City Council adopts annual budgets for the General Fund, Park/Storm Water Fund, and Capital Improvement Fund.

For the year ended December 31, 2021, actual expenditures were within budget.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31,

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service costs	$ 485,006	$ 483,706	$ 468,241	$ 384,253	$ 368,306	$ 359,531	$ 359,695
Interest on Total Pension Liability	1,183,292	1,112,179	1,021,297	871,188	808,447	731,857	688,854
Changes in benefits terms	-	-	-	1,254,378	-	-	-
Difference between expected and actual experience	(27,915)	(13,932)	183,106	(91,636)	41,033	(138,114)	(165,300)
Changes in assumptions	(240,213)	-	-	-	(175,642)	596,565	-
Benefit payments, including refunds	(720,157)	(487,366)	(368,121)	(409,120)	(297,516)	(361,316)	(221,179)
Net change in total pension liability	680,013	1,094,587	1,304,523	2,009,063	744,628	1,188,523	662,070
Total Pension Liability-beginning	16,436,785	15,342,198	14,037,675	12,028,612	11,283,984	10,095,461	9,433,391
Total Pension Liability-ending	$ 17,116,798	$ 16,436,785	$ 15,342,198	$ 14,037,675	$ 12,028,612	$ 11,283,984	$ 10,095,461
Plan Fiduciary Net Position							
Contributions - employer	$ (592,772)	$ (560,982)	$ (539,556)	$ (488,853)	$ (409,182)	$ (401,675)	$ (449,197)
Contributions - employee	-	-	-	-	-	-	(6,291)
Net investment income	(4,379,662)	(211,282)	(965,758)	(1,633,648)	(1,353,122)	15,442	(225,128)
Benefits payments, including refunds	720,157	487,366	368,121	409,120	297,516	361,316	221,179
Pension Plan Administrative Expense	18,295	23,267	19,689	13,320	12,898	12,118	12,956
Other (Net Transfer)	233,964	(171,542)	67,533	52,301	16,999	110,197	(245,288)
Net change in plan fiduciary net position	(4,000,018)	(433,173)	(1,049,971)	(1,647,760)	(1,434,891)	97,398	(691,769)
Plan Fiduciary Net Position-beginning	(15,942,868)	(15,509,695)	(14,459,724)	(12,811,964)	(11,377,073)	(11,474,471)	(10,782,702)
Plan Fiduciary Net Position-ending	$ (19,942,886)	$ (15,942,868)	$ (15,509,695)	$ (14,459,724)	$ (12,811,964)	$ (11,377,073)	$ (11,474,471)
Net Pension Liability/(Asset)	$ (2,826,088)	$ 493,917	$ (167,497)	$ (422,049)	$ (783,352)	$ (93,089)	$ (1,379,010)
Plan fiduciary net position as a percentage of the total pension liability	116.51%	97.00%	101.09%	103.01%	106.51%	100.82%	113.66%
Covered payroll	$ 4,679,175	$ 4,693,635	$ 4,593,400	$ 4,253,903	$ 4,199,370	$ 4,163,024	$ 4,070,250
Net Pension liability as a percentage of covered payroll	-60.40%	10.52%	-3.65%	-9.92%	-18.65%	-2.24%	-33.88%

Notes to schedule:

*Information not available as this represents the first actuarial valuation performed pursuant to GASB Statement No. 67.

This schedule is intended to cover ten years. The City implemented GASB Statement No. 67 in fiscal year 2014. Information for years prior to fiscal year 2014 is therefore unavailable.

CITY OF OZARK, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION-UNAUDITED
SCHEDULE OF PENSION PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

FOR THE YEARS ENDED DECEMBER 31

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Employee Payroll	Contribution as Percentage
2012	$ 524,410	$ 524,410	$ -	$ 3,971,697	13.20%
2013	490,150	490,150	-	3,908,394	12.54%
2014	477,794	477,794	-	4,045,031	11.81%
2015	416,846	416,846	-	4,070,250	10.24%
2016	394,221	394,221	-	4,163,024	9.47%
2017	394,221	394,221	-	4,163,024	9.47%
2018	542,495	542,495	-	4,404,436	12.32%
2019	543,940	543,940	-	4,519,135	12.04%
2020	598,717	598,717	-	4,862,604	12.31%
2021	614,417	614,417	-	4,980,385	12.34%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 28, 2021
Notes:	The roll-forward of total pension liability from February 28, 2021 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 9 to 16 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increases	2.75% to 6.55% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other information:	None

City of Ozark, Missouri

Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

OTHER SUPPLEMENTAL INFORMATION

CITY OF OZARK, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
NONMAJOR GOVERNMENT AL FUNDS
FOR THE YEAR ENDEO DECEMBER 31, 2021

	Capital Imrovement Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Fin ! Budge_!_
Taxes:				
Sales taxes	$ 875,000	$1,005,200	$1,016,883	$ 11,683
Total Revenues	875,000	1,005,200	1,016,883	11,683
OTHER FINANCING SOURCES (USES)				
Transfers (to) other funds	(850,0.QQl	(850,000)	(850,000)	
NET CHANGE IN FUND BALANCE	$ 25,000	$ 155,200	166,883	$ 11,683
FUND BALANCES - BEGINNING			288,681	
FUND BALANCES - ENDING			$ 455,564	

City of Ozark, Missouri

Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2021

SECTION III - STATISTICAL SECTION

(Unaudited)

City of Ozark, Missouri

Statistical Section Overview

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	**Pages**
Financial Trends	
These Schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	61-66
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources.	67-73
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	74-78
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	79-81
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	82-84

Sources: Unless otherwise noted, the information in these schedules is derived from the audited annual financial reports for the relevant year.

CITY OF OZARK, MISSOURI
Net Position by Component
Last 10 Fiscal Years

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Governmental activities										
Net investment in capital assets	$ 33,236,254.00	$ 25,229,456.00	$ 21,882,169.00	$ 19,792,488.00	$ 16,388,853	$ 13,521,562	$ 11,821,889	$ 10,957,196	$ 10,591,749	$ 7,923,661
Restricted	700,774.00	989,455.00	69,490.00	819,556.00	2,182,340	2,151,834	1,545,000	2,147,170	1,943,269	2,063,000
Unrestricted	14,903,374.00	10,847,263.00	9,945,922.00	6,492,086.00	5,720,013	6,341,012	6,912,707	4,048,708	3,155,439	3,856,784
Total governmental activities net position	$ 48,840,402.00	$ 37,066,174.00	$ 31,897,581.00	$ 27,104,130.00	$ 24,291,206	$ 22,014,408	$ 20,279,596	$ 17,153,074	$ 15,690,457	$ 13,843,445
Business-type activities										
Net investment in capital assets	$ 30,162,519.00	$ 25,518,825.00	$ 20,587,591.00	$ 19,715,659.00	$ 15,068,037	$ 10,695,017	$ 14,521,276	$ 12,847,034	$ 10,420,509	$ 16,766,895
Restricted	4,578,357.00	5,795,021.00	5,681,280.00	5,613,182.00	7,987,036	9,782,390	6,682,768	9,164,804	10,400,424	4,797,075
Unrestricted	10,353,766.00	10,156,711.00	12,492,743.00	10,993,970.00	11,590,107	12,523,614	9,641,344	6,641,671	6,792,540	4,890,347
Total business-type activities net position	$ 45,094,642.00	$ 41,470,557.00	$ 38,761,614.00	$ 36,322,811.00	$ 34,645,180	$ 33,001,021	$ 30,845,388	$ 28,653,509	$ 27,613,473	$ 26,454,317
Primary government										
Net investment in capital assets	$ 63,398,773.00	$ 50,748,281.00	$ 42,469,760.00	$ 39,508,147.00	$ 31,456,890	$ 24,216,579	$ 26,343,165	$ 23,804,230	$ 21,012,258	$ 24,690,556
Restricted	5,279,131.00	6,784,476.00	5,750,770.00	6,432,738.00	10,169,376	11,934,224	8,227,768	11,311,974	12,343,693	6,860,075
Unrestricted	25,257,140.00	21,003,974.00	22,438,665.00	17,486,056.00	17,310,120	18,864,626	16,554,051	10,690,379	9,947,979	8,747,131
Total primary government net position	$ 93,935,044.00	$ 78,536,731.00	$ 70,659,195.00	$ 63,426,941.00	$ 58,936,386	$ 55,015,429	$ 51,124,984	$ 45,806,583	$ 43,303,930	$ 40,297,762

CITY OF Ozark, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
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	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Expenses										
Government Activities										
Administration	$ 2,085,356	$ 1,760,099	$ 1,333,588	$ 1,511,583	$ 1,252,244	$ 1,218,057	$ 1,150,947	$ 1,145,806	$ 1,062,310	$ 1,100,849
Public Safety	$ 3,151,269	$ 3,032,981	$ 2,973,267	$ 3,139,038	2,947,731	$ 2,930,467	$ 2,628,419	$ 2,690,892	$ 2,848,087	$ 2,517,193
Parks & Recreation	$ 3,194,073	$ 2,794,103	$ 2,997,065	$ 2,926,520	2,708,982	2,675,328	2,568,444	2,707,119	2,531,024	2,793,859
Stormwater		$ 32,320	$ 26,848	$ 20,028	43,121					
Streets	$ 1,634,297	$ 2,761,847	$ 1,746,300	$ 1,644,791	1,675,404	1,332,357	1,315,161	1,190,263	641,003	905,895
Interest	$ 812,284	$ 783,000	$ 845,131	$ 892,475	899,101	912,468	1,063,885	995,707	994,263	907,636
Total Government Activities	$ 10,877,279	$ 11,164,350	$ 9,922,199	$ 10,134,435	9,526,583	9,068,677	8,726,856	8,729,787	8,076,687	8,225,432
Business-type Activities										
Water	$ 4,152,709	$ 3,519,233	$ 3,326,332	$ 3,452,953	3,008,455	2,606,761	2,474,304	2,486,968	2,247,757	2,159,614
Sewer	$ 4,144,852	$ 4,435,310	$ 4,181,467	$ 4,369,956	4,072,227	4,310,197	3,838,042	4,531,729	4,312,506	4,485,363
Sanitation	$ 1,071,237	$ 1,036,144	$ 890,312	$ 995,058	867,357	835,928	797,122	783,707	738,503	717,109
Total Business-type Activities	$ 9,368,798	$ 8,990,687	$ 8,398,111	$ 8,817,967	7,948,039	7,752,886	7,109,468	7,802,404	7,298,766	7,362,086
Program Revenues										
Government Activities										
Charges for services	$ 2,765,997	$ 1,923,040	$ 2,478,030	$ 2,349,866	2,294,580	2,268,975	2,249,655	2,239,833	2,140,970	2,058,264
Operating grants and contributions	$ 457,187	$ 2,870,436	$ 56,376	$ 25,414	46,812	81,829	123,174	97,032	125,259	45,630
Capital grants and contributions	$ 2,987,522	$ 89,158	$ 2,349,038	$ 1,950,444	1,755,873	887,685	676,169	560,616	152,082	567,570
Total Government Activities	$ 6,210,706	$ 4,882,634	$ 4,883,444	$ 4,325,724	4,097,265	3,238,489	3,048,998	2,897,481	2,418,311	2,671,464
Business-type Activities										
Charges for services	$ 10,345,852	$ 8,602,454	$ 8,356,951	$ 8,195,716	7,916,878	7,909,416	7,594,158	7,399,442	6,675,797	6,652,252
Operating grants and contributions	$ 1,900	$ -	$ -		-	56,173	-			
Capital grants and contributions	$ 1,493,604	$ 2,037,875	$ 1,156,890	$ 1,073,536	808,097	1,100,650	179,615	106,970	496,600	
Total Business-type Activities	$ 11,841,356	$ 10,640,329	$ 9,513,841	$ 9,269,252	$ 8,724,975	$ 9,066,239	$ 7,773,773	$ 7,506,412	$ 7,172,397	$ 6,652,252

CITY OF OZARK, MISSOURI
Changes in Net Position
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Net (Expense)/Revenue										
Government Activities	$ (4,666,573)	$ (6,281,716)	$ (5,038,755)	$ (5,808,711)	$ (5,429,318)	$ (5,830,188)	$ (5,677,858)	$ (5,832,306)	$ (5,658,376)	$ (5,553,968)
Business-type Activities	2,472,558	1,649,642	1,115,730	451,285	776,936	1,313,353	664,305	(295,992)	(126,369)	(709,834)
Total Net Expense	(2,194,015)	(4,632,074)	(3,923,025)	(5,357,426)	(4,652,382)	(4,516,835)	(5,013,553)	(6,128,298)	(5,784,745)	(6,263,802)
General Revenues And Other Changes In Net Positon										
Government Activities										
Taxes	11,052,182	9,946,752	9,526,536	8,395,893	7,563,977	7,460,776	7,272,166	7,129,502	6,410,750	6,247,166
Interest	38,162	83,121	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390
Other	19,129	63,594	46,216	37,092	37,223	(40,813)	101,145	62,877	28,937	12,636
Transfers In/(out)	110,000	110,000	100,000	100,000	83,000	121,898	78,000	65,000	282,641	(362,618)
Gain on Sale of Assets	-	6,576	8,168							
Total Government Activities	11,219,473	10,210,043	9,832,206	8,621,635	7,706,116	7,565,000	7,468,234	7,270,930	6,739,308	5,961,574
Business-type Activities										
Taxes	1,126,135	1,053,807	1,010,042	944,646	888,284	909,443	892,753	868,521	794,978	922,403
Interest	79,340	115,494	404,703	368,386	61,939	54,735	47,475	383,414	593,179	622,872
Other	-			13,314		-		149,093	(135,780)	2,378
Transfers In/(out)	(110,000)	(110,000)	(100,000)	(100,000)	(83,000)	(121,898)	(78,000)	(65,000)	(282,641)	529,037
Gain on Sale of Assets	56,052		8,328							
Total Business-type Activities	1,151,527	1,059,301	1,323,073	1,226,346	867,223	842,280	862,228	1,336,028	969,736	2,076,690
Total Primary Government	12,371,000	11,269,344	11,155,279	9,847,981	8,573,339	8,407,280	8,330,462	8,606,958	7,709,044	8,038,264
Changes in Net Position										
Government Activities	6,552,900	3,928,327	4,793,451	2,812,924	2,276,798	1,734,812	1,790,376	1,438,624	1,080,932	407,606
Business-type Activities	3,624,085	2,708,943	2,438,803	1,677,631	1,644,159	2,155,633	1,526,533	1,040,036	843,367	1,366,856
Total Change in Net Position	**$ 10,176,985**	**$ 6,637,270**	**$ 7,232,254**	**$ 4,490,555**	**$ 3,920,957**	**$ 3,890,445**	**$ 3,316,909**	**$ 2,478,660**	**$ 1,924,299**	**$ 1,774,462**

CITY OF OZARK, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
General Fund										
Nonspendable	$ 98,322	$ 500,559	$ 529,712	$ 457,087	$ 472,799	$ 449,606	$ 478,973	$ 57,978	$ 37,796	$ 13,034
Restricted	28,154	28,154	37,454	194,144	209,894	204,884	198,350	293,161	328,567	472,422
Assigned	847,457	742,210	748,467	625,412	77,147	101,927	91,606	119,432	492,004	201,135
Unassigned	7,842,787	4,868,524	3,572,496	2,247,686	1,615,972	2,153,872	2,005,477	1,816,601	1,274,005	1,326,853
Total General Fund	$ 8,816,720	$ 6,139,447	4,888,129	3,524,329	$ 2,375,812	$ 2,910,289	$ 2,774,406	$ 2,287,172	$ 2,132,372	$ 2,013,444
Park/Stormwater Funds										
Nonspendable	$ 131,797	$ 112,123	62,274	117,611	$ 142,266	$ 133,388	$ 105,054	$ 12,064	$ 10,045	$ 16,615
Restricted	675,653.00	672,620.00	667,628	4,389,498	3,907,167	3,826,765	3,665,524	3,405,473	2,472,033	2,928,394
Assigned	5,153,994.00	4,622,479.00	4,307,940						855,855	
Unassigned	-									789,029
Total Park/Stormwater Fund	$ 5,961,444	$ 5,407,222	5,037,842	4,507,109	$ 4,049,433	$ 3,960,153	$ 3,770,578	$ 3,417,537	$ 3,337,933	$ 3,734,038
All Other Governmental Funds										
Nonspendable	0	0		667	-	667				
Restricted	455,564	288,681	182,917	106,173	270,419	130,379	228,000	247,538	137,288	142,435
Assigned	0	0				232,170	188,730			
Unassigned	0	0	(9,827)					(17,684)	(16,189)	
Total All Other Governmental Funds	455,564	288,681	173,090	106,840	$ 270,419	$ 363,216	$ 416,730	$ 229,854	$ 121,099	$ 142,435
Total Governmental Fund Balances	$ 15,233,728	$ 11,835,350	$ 10,099,061	$ 8,138,278	$ 6,695,664	$ 7,233,658	$ 6,961,714	$ 5,934,563	$ 5,591,404	$ 5,889,917

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
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	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
REVENUES										
Taxes	$ 10,414,974	$ 9,369,518	$ 8,877,552	$ 7,757,022	$ 7,012,037	$ 6,915,236	$ 6,743,832	$ 6,495,888	$ 5,873,628	$ 5,749,856
Franchise Fees	610,239	550,265	628,955	635,272	553,334	543,546	564,066	596,678	545,249	483,334
Licenses and permits	356,025	248,344	275,254	256,903	197,903	270,224	176,018	146,519	161,862	130,762
Fines and forfeitures	48,688	40,439	91,946	118,860	122,656	195,666	407,433	482,172	467,503	359,914
Investment earnings	38,162	83,121	151,286	88,650	21,916	23,139	16,923	13,551	16,980	64,390
Other Fees	383,817	61,250	59,560	44,899	84,447	78,023			15,750	3,250
Donations and grants	3,400,409	2,898,344	2,345,854	295,306	515,693	937,514	787,630	176,622	221,711	609,950
Miscellaneous revenues	19,129	233,470	324,479	279,135	287,154	157,045	163,550	148,425	119,916	121,252
Charge for Services	2,021,767	1,464,381	1,832,567	1,687,161	1,608,690	1,585,249	1,549,487	1,487,520	1,452,929	1,455,257
Total Revenues	17,293,210	14,949,132	14,587,453	11,163,208	10,403,830	10,705,642	10,408,939	9,547,375	8,875,528	8,977,965
EXPENDITURES										
Current:										
Administrative fees	1,418,190	1,698,448	1,254,101	1,220,641	1,269,810	1,219,136	1,121,368	1,152,485	1,019,583	1,070,383
Public Safethy	3,298,498	2,963,847	2,904,806	2,750,377	2,742,996	2,625,386	2,435,041	2,471,331	2,426,985	2,360,466
Streets	3,422,350	1,867,307	772,093	703,411	892,549	709,681	765,585	756,113	454,316	583,011
Recreation	715,277	2,402,085	2,597,303	2,455,382	2,280,012	2,210,641	2,121,315	2,284,614	2,175,295	2,203,969
Capital Outlay	4,067,760	3,342,689	3,562,916	2,761,174	4,011,156	2,651,472	1,762,335	1,526,257	1,344,582	866,364
Debt service:										
Principal retirement	986,057	319,028	782,350	734,092	668,573	583,298	266,321	357,207	1,342,500	441,208
Interest and fiscal agent fees	798,921	769,537	861,269	879,920	883,546	902,587	1,057,328	1,007,361	994,150	907,636
Total Expenditures	$ 14,707,053	$ 13,362,941	$ 12,734,838	$ 11,504,997	$ 12,748,642	$ 10,902,201	$ 9,529,293	$ 9,555,368	$ 9,757,411	$ 8,433,037

CITY OF OZARK, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Excess (Deficiency) Of Revenues Over Expneditures	$ 2,586,157	$ 1,586,191	$ 1,852,615	$ (341,789)	$ (2,344,812)	$ (196,559)	$ 879,646	$ (7,993)	$ (881,883)	$ 544,928
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	1,570,075	1,475,100	1,802,434	1,558,826	1,721,497	1,952,334	1,287,842	531,693	1,074,321	991,584
Transfer to other funds	(1,460,075)	(1,365,100)	(1,702,434)	(1,458,826)	(1,638,497)	(1,830,436)	(1,209,842)	(466,693)	(999,321)	(1,354,202)
Lease Pymt to PFC & LCRA	244,599								207,641	
Insurance Claims					30,388	10,678	52,811	22,804	7,577	17,656
Debt issurance cost								112,385		
Loan proceeds					430,922	300,000	1,535,582	19,350,000	309,707	
Retirement of Notes Payable							(1,532,102)	(19,695,333)		
Sale of capital assets	434,575	30,271	8,168	3,851	2,342	3,927	1,501	15,270		6,191
Developers Contribution				1,657,348	1,272,047			481,026		(16,234)
Shared Cost of Riverside Bridge					(200,000)					
Impact Fees				23,204	14,945	32,000	11,713			
Total Other Financing Sources (Uses)	789,174	140,271	108,168	1,784,403	1,633,644	468,503	147,505	351,152	599,925	(355,005)
Net Change in Fund Balances	$ 3,375,331	$ 1,726,462	$ 1,960,783	$ 1,442,614	$ (711,168)	$ 271,944	$ 1,027,151	$ 343,159	$ (281,958)	$ 189,923
Debt service as a percentage of noncapital expenditures	16.78%	10.86%	17.92%	18.46%	17.76%	18.01%	17.04%	17.00%	27.77%	17.83%

CITY OF OZARK, MISSOURI

Tax Revenues By Source, Governmental Funds

Last Ten Fiscal Years

Fiscal Year	Property Taxes	Sales Tax - City & County	Franchise Tax - Cable & Gas	Missouri Motor Fuel Tax	Other Taxes	Total Revenues
2021	$ 998,107	$ 8,646,311	$ 610,239	$ 770,556	$ -	$ 11,025,213
2020	$ 934,252	$ 7,735,997	$ 550,265	$ 699,269	$ -	$ 9,919,783
2019	$ 931,474	$ 7,237,522	$ 628,955	$ 727,251	$ 1,334	$ 9,526,535
2018	$ 864,401	$ 6,174,486	$ 635,272	$ 717,511	$ 624	$ 8,392,294
2017	$ 857,905	$ 5,432,563	$ 553,334	$ 720,627	$ 942	$ 7,564,429
2016	$ 792,159	$ 5,414,821	$ 543,546	$ 707,187	$ 1,069	$ 7,457,713
2015	$ 782,078	$ 5,263,539	$ 564,066	$ 697,088	$ 1,130	$ 7,306,771
2014	$ 854,731	$ 4,965,800	$ 596,678	$ 674,993	$ 364	$ 7,092,202
2013	$ 765,404	$ 4,461,502	$ 545,249	$ 646,477	$ 245	$ 6,418,632
2012	$ 729,647	$ 4,378,554	$ 483,334	$ 641,461	$ 194	$ 6,232,996

Note:

As set out in Section 32.057 of the Missouri Revised State Statues, it is a violation to make known in any manner the tax returns of departmental records derived from the Missouri Department of Revenue, including sales taxes, franchise fees, and other tax sources. Due to the confidentiality of earnings information, the above alternative information is provided to assist the users in understanding these revenue sources, including sales taxes, the City's largest own-source revenue.

CITY OF OZARK, MISSOURI
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
City of Ozark (Real Only)	0.2742	0.2922	0.2922	0.2922	0.2922	0.2922	0.2922	0.2944	0.2944	0.2944
Ozark Schools	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400	4.1400
Ozark Fire District	0.7591	0.6343	0.6343	0.6366	0.6380	0.6380	0.6380	0.6398	0.6398	0.3888
Ozark Special Road District	0.1401	0.1477	0.1477	0.1482	0.1482	0.1482	0.1482	0.1488	0.1488	0.1488
County Revenue	0.0576	0.0664	0.0540	0.0620	0.0557	0.0715	0.0715	0.0000	0.0000	0.0000
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Library	0.1875	0.2009	0.2009	0.2009	0.2009	0.0887	0.0887	0.0887	0.0887	0.0887
Junior College	0.1875	0.1996	0.1990	0.2023	0.1498	0.1500	0.1494	0.1494	0.1479	0.1408
Ambulance	0.1242	0.1311	0.1311	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324	0.1324
Senate Bill 40 Board	0.0749	0.0790	0.0790	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799	0.0799
Health	0.0416	0.0439	0.0439	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444	0.0444
Senior Citizens	0.0469	0.0495	0.0495	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total District Overlapping	6.0636	6.0146	6.0016	6.0189	5.9615	5.8653	5.8647	5.7978	5.7963	5.5382

Source: Christian County Collector

CITY OF OZARK, MISSOURI

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential	Agricultural	Commercial	Local Railroad and Utilities	Commercial/ State RRU	Total Taxable Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Actual Value	Total Direct Levy
2021	202,762,470	130,870	81,880,780	1,086,540	3,016,053	288,876,713	1,336,959,519	21.61%	0.2742
2020	175,205,620	122,800	80,139,020	739,730	3,235,291	259,442,461	1,186,014,554	21.88%	0.2922
2019	167,761,530	127,960	75,313,250	640,050	3,375,228	247,218,018	1,131,923,404	21.84%	0.2922
2018	158,650,630	124,650	76,405,210	465,380	2,434,322	238,080,192	1,083,869,916	21.97%	0.2922
2017	152,584,930	126,780	72,759,990	505,390	2,715,626	228,692,716	1,041,575,723	21.96%	0.2922
2016	144,852,320	119,420	68,051,060	458,400	2,674,642	216,155,842	985,826,117	21.93%	0.2922
2015	142,104,790	120,500	67,914,600	410,720	2,797,515	213,348,125	971,182,973	21.97%	0.2922
2014	137,967,770	113,490	64,646,100	381,800	2,542,682	205,651,842	938,249,977	21.92%	0.2944
2013	135,606,830	136,800	64,809,070	381,810	2,276,269	203,210,779	925,694,999	21.95%	0.2944
2012	134,644,730	123,720	59,040,120	193,810	1,956,834	195,959,214	900,908,611	21.75%	0.2944

Source: Christian County Clerk

NOTES: Residential property is assessed at 19% of appraised value, agriculture at 12% and commercial and industrial at 32%.
City of Ozark assesses property tax levy on real property only.

CITY OF OZARK, MISSOURI
Principal Property Taxpayers
Current Year and 2012

	2021			2012		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
Wal-Mart	$ 2,875,420	1	1.00%	$ 2,901,890	1	1.48%
Lowes	2,162,210	2	0.75%	2,048,480	2	1.05%
Ozark Riverview Manor	2,160,280	3	0.75%			
Spire Missouri (Missouri Gas Energy)	1,932,900	4	0.49%	845,380	10	0.43%
Lester Cox Medical Centers	1,636,290	5	0.67%			
D & L Realty	1,510,240	6	0.52%			
B & B Movie Theaters	1,427,390	7	0.49%	1,952,450	3	1.00%
Can't Drive 55 Plus	1,403,320	8	0.47%			
Ozark MO Medical LLC	1,345,700	9	0.44%			
RCR Ozark LLC	1,283,170	10	0.43%			
Old South Plantation, LLC	1,239,880			1,013,440	8	0.52%
HMR Properties LLP	1,228,290			1,233,760	6	0.63%
Skyscapes of Ozark, LLC				1,455,250	4	0.74%
FRS, LLC				1,257,180	5	0.64%
OPV-PC LLC	1,132,160			1,189,380	7	0.61%
Ozark Towne Center				858,430	9	0.44%
Total	$ 12,277,340		6.00%	$ 14,755,640		7.53%

Source: Christian County Assessor

Total Assessed Valuation for 2021	288,876,713
Total Assessed Valuation for 2012	195,959,214

CITY OF OZARK, MISSOURI
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of 12/31/21	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2021	768,605	661,310	86.0%	0	661,310	86.0%
2020	730,825	697,235	95.4%	30,774	728,009	99.6%
2019	705,902	681,270	96.5%	20,183	701,453	99.4%
2018	695,672	667,670	96.0%	27,702	695,372	100.0%
2017	668,548	645,865	96.6%	22,683	668,548	100.0%
2016	632,492	592,249	93.6%	40,243	632,492	100.0%
2015	622,610	596,532	95.8%	26,078	622,610	100.0%
2014	605,010	577,525	95.5%	27,458	604,983	100.0%
2013	597,675	559,419	93.6%	38,256	597,675	100.0%
2012	576,080	545,009	94.6%	31,070	576,079	100.0%

Notes: The City of Ozark, Missouri levies property tax on real property only.
Christian County bills and collects property taxes on behalf of the City and retains a percentage of the taxes collected for costs of assessment and collection.
Collections may exceed the levy due to adjustments made by the county subsequent to the initial levy.

Source: Christian County Collector's Office

CITY OF OZARK, MISSOURI
Direct City Sales Tax Revenue by Type
Last Ten Fiscal Years

Fiscal Year	Direct Sales Tax Rate	1% General	0.50% Parks & Stormwater	0.25% Wastewater	0.25% Capital Improvement	0.375% Transportation	Total
2021	2.375%	$ 4,071,489	$ 2,033,585	$ 1,012,099	$ 1,012,099	$ 1,524,174	$ 9,653,446
2020	2.375%	3,643,057	1,821,506	910,765	910,764	1,360,671	8,646,762
2019	2.375%	3,328,784	1,664,380	831,529	831,529	1,246,401	7,902,623
2018	2.375%	3,156,059	1,578,041	789,014	789,014	530,277	6,842,405
2017	2.375%	2,964,891	1,482,397	741,013	741,221	154,869	6,084,391
2016	2.000%	3,001,815	1,500,908	750,438	750,437	-	6,003,598
2015	2.000%	2,938,129	1,468,905	734,762	734,760	-	5,876,556
2014	2.000%	2,791,105	1,382,428	691,748	691,747	-	5,557,028
2013	2.000%	2,485,434	1,242,576	621,358	621,359	-	4,970,727
2012	2.000%	2,413,654	1,204,648	603,413	603,413	-	4,825,128

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Christian County 911	Christian County Rate	State Rate	Total Rate
2021	2.375%	0.250%	1.500%	4.225%	8.350%
2020	2.375%	0.250%	1.500%	4.225%	8.350%
2019	2.375%	0.250%	1.500%	4.225%	8.350%
2018	2.375%	0.250%	1.500%	4.225%	8.350%
2017	2.375%	0.250%	1.500%	4.225%	8.350%
2016	2.000%	0.250%	1.500%	4.225%	7.975%
2015	2.000%	0.250%	1.500%	4.225%	7.975%
2014	2.000%	0.250%	1.500%	4.225%	7.975%
2013	2.000%	0.250%	1.500%	4.225%	7.975%
2012	2.000%	0.250%	1.500%	4.225%	7.975%

Source: Missouri Department of Revenue

CITY OF OZARK, MISSOURI

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

	GOVERNMENTAL					BUSINESS-TYPE				Total Outstanding Debt			
Fiscal Year	Special Obligation Bond	Lease Obligations	Special Assessment Bonds	Certificates of Participation	PFC & LCRA Notes Payable	Lease Obligations	Special Assessment Bonds	Certificates of Participation	Revenue Bonds	Total Outstanding Debt	Percentage of Personal Income	Population	Debt Per Capita
2021	-	-	61,476	18,132,000	80,902	-	541,717	11,944,625	9,285,000	40,045,720	7.02%	21,866	1,831
2020	-	-	70,235	18,151,112	713,586	-	711,018	12,383,184	10,610,000	42,639,135	7.98%	20,768	2,053
2019	-	-	78,952	18,711,112	1,235,473	-	823,807	12,808,184	11,820,000	45,477,528	8.97%	20,482	2,220
2018	-	-	86,628	18,736,816	1,730,760	-	936,000	13,213,184	13,135,000	47,838,388	9.69%	20,291	2,358
2017	-	-	94,304	18,989,200	2,204,792	-	1,047,608	13,579,504	14,515,000	50,430,408	10.42%	19,905	2,534
2016	-	-	101,649	19,233,456	2,190,842	-	1,158,653	13,926,544	15,875,000	52,486,144	11.53%	19,308	2,718
2015	-	-	108,665	19,454,792	2,245,787	-	1,269,137	7,380,670	17,185,000	47,644,051	11.21%	19,032	2,503
2014	-	-	115,392	19,657,727	2,298,966	-	1,379,127	7,457,273	18,445,000	49,353,485	10.78%	18,779	2,628
2013	800,000	10,056	121,829	18,774,707	2,637,700	23,051	1,488,624	7,505,293	19,675,000	50,236,260	11.73%	18,499	2,716
2012	800,000	20,381	127,989	18,970,000	3,458,715	42,448	1,597,646	-	20,875,000	45,092,179	10.61%	18,300	2,464

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Fund Balance Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Net Bonded Debt per Capita
2021	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2019	-	-	-	0.00%	-
2018	-	-	-	0.00%	-
2017	-	-	-	0.00%	-
2016	-	-	-	0.00%	-
2015	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2012	-	-	-	0.00%	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF OZARK, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated share of direct and overlapping debt
Ozark School District	$ 64,610,000	63.34%	$ 40,923,974
Ozark Fire District	8,520,000	59.00%	5,026,800
City of Ozark direct debt	18,193,476	100.00%	18,193,476
Subtotal, overlapping debt	73,130,000		45,950,774
Subtotal, direct debt	18,193,476		18,193,476
Total direct and overlapping debt	$ 91,323,476		$ 64,144,250

Source: Ozark School District, Ozark Fire Department

Note: Overlapping governments are those that coincide, in part or in total, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Ozark. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using the assessed property values. The applicable percentage is estimated by dividing the City's assessed valuation by the applicable governmental unit's total assessed valuation.

CITY OF OZARK, MISSOURI

Legal Debt Margin Information

December 31, 2021

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value	$ 288,821,853
Debt limit (10% of assessed value)	$ 28,882,185
City Debt applicable to debt Limit:	
General obligation bonds	-
Total net debt applicable to limit	$ -
Legal debt margin	$ 28,882,185

	Last Ten Fiscal Years									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed valuation, January 1	$ 288,821,853	$ 255,467,440	$ 247,218,018	$ 238,080,192	$ 230,724,002	$ 217,865,409	$ 214,834,872	$ 206,894,219	$ 204,211,841	$ 195,679,551
Debt limit	$ 28,882,185	$ 25,546,744	24,721,802	23,808,019	23,072,400	21,786,541	21,483,487	20,689,422	20,421,184	19,567,955
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 28,882,185	$ 25,546,744	$ 24,721,802	$ 23,808,019	$ 23,072,400	$ 21,786,541	$ 21,483,487	$ 20,689,422	$ 20,421,184	$ 19,567,955
Total net debt applicable to the limit as a percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted, not exceeding in the aggregate, an additional ten (10) percent for the purposes of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system, and an additional ten (10) percent for purchasing or construction of waterworks, electric or other light plants, provided the total general obligation indebtedness of the city does not exceed twenty (20) percent of the assessed valuation.

CITY OF OZARK, MISSOURI
Pledged-Revenue Coverage by Fund
Last Ten Fiscal Years

Water system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2021	9,046,224	7,669,494	1,376,730	541,918	447,309	989,227	1.39
2020	4,130,181	2,780,165	1,350,016	489,583	416,654	906,237	1.49
2019	3,737,980	3,326,332	411,648	465,000	462,237	927,237	0.44
2018	3,722,018	2,243,516	1,478,502	451,320	625,158	1,076,478	1.37
2017	3,659,305	2,027,147	1,632,158	393,760	488,494	882,254	1.85
2016	3,574,036	1,715,021	1,859,015	175,000	272,936	447,936	4.15
2015	3,584,374	1,729,924	1,854,450	95,000	300,452	395,452	4.69
2014	3,304,906	1,716,591	1,588,315	87,050	311,383	398,433	3.99
2013	2,799,912	1,499,333	1,300,579	50,000	147,360	197,360	6.59
2012	2,718,141	1,696,872	1,021,269	50,000	20,839	70,839	14.42

Sanitary sewer system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2021	1,163,790	1,071,237	92,553	1,390,943	158,726	1,549,669	0.06
2020	4,643,650	3,317,667	1,325,983	1,342,978	185,455	1,528,433	0.87
2019	3,463,306	4,181,467	(718,161)	1,219,999	163,422	1,383,421	-0.52
2018	3,464,910	3,031,464	433,446	1,406,607	180,378	1,586,985	0.27
2017	3,288,199	2,523,579	764,620	931,351	341,777	1,273,128	0.60
2016	3,409,720	2,333,203	1,076,517	560,000	776,816	1,336,816	0.81
2015	3,131,203	2,293,451	837,752	545,000	319,381	864,381	0.97
2014	3,203,026	2,304,372	898,654	1,145,000	999,954	2,144,954	0.42
2013	3,047,171	2,065,715	981,456	1,120,000	1,032,951	2,152,951	0.46
2012	3,149,609	1,984,878	1,164,731	1,695,000	1,139,401	2,834,401	0.41

(1) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(2) Operating revenue includes service charges, related utility-based fees and penalties.

(3) Operating expenses excludes depreciation and non-operating expenses.

(4) In 2015, 2016, 2017 Sanitary Sewer Payments for a bond issue Principal Payments were covered by remaining bond funds and not counted as principal payments.

Principal payments resumed in July, 2017.

CITY OF OZARK, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Median Household Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2021	21,866	34.1	26,071	58,995	5,933	4.1%
2020	20,768	32.9	25,738	54,602	5,892	4.6%
2019	20,482	34	24,740	54,031	5,787	2.8%
2018	20,291	33.6	24,319	52,696	5,727	2.0%
2017	19,905	33.6	24,319	52,696	5,579	3.1%
2016	19,308	33.8	23,568	49,116	5,466	3.9%
2015	19,032	33.1	22,334	45,695	5,390	4.2%
2014	18,779	33.9	24,384	47,046	5,361	6.9%
2013	18,499	32.8	23,149	46,668	5,325	5.5%
2012	18,300	31.7	23,215	48,992	5,435	5.1%

Sources:
(1) U.S. Census Bureau (actual and estimated)
(2) Missouri Department of Elementary and Secondary Education
(3) U.S. Department of Labor

CITY OF OZARK, MISSOURI
Principal Employers
Current Year and 2012

	2021		2012	
Employer	Total Employees	Rank	Total Employees	Rank
Ozark School District	915	1	743	1
Wal-Mart	332	2	372	2
Christian County	234	3	135	4
Lamberts	198	4	222	3
White River Marine Group (Tracker)	166	5	101	8
Lowe's	150	6	117	5
City of Ozark	102	7	107	6
Price Cutter	86	8	104	7
Ozark Bank	59	9	65	9
OTC Richwood Valley	36	10	35	10
Prestressed Casting	18		23	
Total	2,296		2,024	

Source: City Clerk's Office, Springfield Area Chamber of Commerce, US Census Bureau

CITY OF OZARK, MISSOURI
Property Value and Construction
Last Ten Fiscal Years

		New Construction						
		Residential (2)		Commercial (2)		Alterations and Additions (2)		Building Demolitions (2)
Fiscal Year	Total Estimated Actual Value (1)	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits
2021	1,336,959,519	216	50,428,550	36	23,178,141	11	432,000	1
2020	1,186,014,554	126	29,829,200	18	8,807,000	13	3,682,075	6
2019	1,131,923,404	157	29,180,669	9	6,248,000	22	1,783,428	17
2018	1,083,869,916	143	27,179,900	16	11,989,462	26	4,900,495	11
2017	1,041,575,723	104	18,332,000	9	5,241,665	29	500,430	10
2016	985,826,117	169	33,118,400	10	14,324,862	40	14,569,915	29
2015	971,182,973	116	13,137,699	24	7,327,900	46	7,288,205	5
2014	938,249,977	78	9,347,300	20	7,614,233	38	959,093	8
2013	925,694,999	85	10,477,258	20	4,317,000	33	938,719	16
2012	900,908,611	53	7,795,500	22	3,968,600	32	2,629,400	8

(1) Source: Christian County Assessor
(2) Source: City of Ozark Planning Department

CITY OF OZARK, MISSOURI
Full-Time Equivalent Employees by Function/Programs
Last Ten Fiscal Years

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function/Programs										
General government										
Administrative Services	3	3	3	3	3	3	3	4	4	6
Municipal Court	3	3	4	3	3	3	3	3	3	3
Human Resources	1	1	1	1	1	1	1	1	1	1
Planning & Development	4	4	4	3	3	3	3	3	3	3
Building Inspections	2	2	2	2	2	2	1	1	1	2
Finance	3	3	3	3	3	3	3	4	3	3
Police										
Officers	31	33	33	32	33	32	28	31	31	31
Civilians*	4	4	3	5	5	5	5	5	5	5
Parks and recreation	16	17	16	16	16	15	17	16	16	15
Utility Billing	4	4	7	7	7	7	7	7	6	6
Public Works										
Administration	4	3	4	4	5	5	5	5	5	5
Vehicle maintenance	2	2	2	2	2	2	2	2	2	2
Street Maintenance	8	6	7	9	9	10	10	10	10	7
Water	7	12	12	7	7	7	7	7	7	7
Wastewater	9	7	9	8	8	8	9	8	8	9
Animal Control	1	1	1	2	2	2	2	2	2	2
Total	102	105	111	107	109	108	106	109	107	107

Source: City of Ozark Human Resource Department

CITY OF OZARK, MISSOURI
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function/Programs										
General government										
Business Registrations issued	406	276*	618	600	538	471	467	576	572	577
New Residential building permits issued	216	126	157	143	104	169	116	78	85	53
New Commercial building permits issued	36	18	9	16	9	10	24	20	20	22
Building inspections completed (3)	3015	1518	3,870	2,560	2,313	2,237	1,667	1,463	1,824	1,344
Police-Patrol (4)										
Calls for Services	19,037	18,913	18,057	18,192	16,486	16,278	20,312	20,871	19,093	16,457
Arrests	919	977	934	1,259	1,030	951	1,113	1,377	1,208	863
Tickets issued	1,538	1,199	1,510	1,345	1,024	1,763	3,523	4,851	5,131	3,575
Accidents	648	533	666	649	613	634	674	634	663	608
Public Works										
Streets resurfaced (miles)*	1.03	3.1	1.6	1.4	2.1	2.1	1.1	0.8	0.7	0.48
Number of water towers	6	9	9	9	8	8		7	7	7
Number of wells	12	13	13	13	12	12	11	11	11	11
Number of water meters	9547	9314	9,048	8,894	8,724	8,534	8,350	8,256	8,152	8,041
Average daily well production (MGD)	4.3	3.3	3.2	3.0	2.8	2.7	2.6	2.7	2.6	2.7
WWTP average daily flow (MGD)	1.7	1.6	1.6	1.5	1.5	1.4	1.5	1.3	1.4	1.4
Recreation										
Number of recreational programs	43	36	50	49	45	43	43	41	39	31
Number of special events offered	11	13	14	14	12	11	11	11	9	9
Number of Fitness Center memberships	4244	3784	4,952	4,338	4,227	3,967	3,956	3,589	3,893	3,429

Source: City department records.

(3) Estimated inspections based on TOTAL # of permits

(4)Fluctuations in police statistics are a result of evolving policing strategies and practices over the reporting period.

* This number is lowere than previous years due to a new system being adopted that is not being utilized by business owners . Also there were some business closures due to Pandemic in 2020.

CITY OF OZARK, MISSOURI
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function										
General government										
Area (square miles)	11.32	11.32	11.32	11.32	11.32	11.32	11.36	11.33	11.33	11.29
Number of general governmental buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of water mains	172	170.33	162.8	160.9	159.4	154.6	146.9	142.5	141.0	138.9
Miles of sanitary sewers	150	148.2	145.1	140.7	136.4	129.6	125.7	124.5	124.5	124.5
Miles of sanitary force mains	10.6	10.6	10.60	10.60	10.40	10.40	10.40	10.40	10.40	10.40
Wastewater treatment capacity (MGD)	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Recreation										
Number of parks	8	7	7	7	7	7	7	7	7	7
Park acreage	72.5	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63	62.63
Number of recreational facilities	3	3	3	3	3	3	3	3	3	3
Number of baseball/softball fields	6	6	6	6	6	6	6	6	6	6
Number of soccer fields	4	4	4	4	4	4	4	4	4	4

Source: City departmental records.



205 N First St.
Ozark, MO 65721
Ozarkmissouri.com

Appendix J

FAA Notice Criteria Tool

Federal Aviation Administration

« OE/AAA

Notice Criteria Tool

Notice Criteria Tool - Desk Reference Guide V_2018.2.0

The requirements for filing with the Federal Aviation Administration for proposed structures vary based on a number of factors: height, proximity to an airport, location, and frequencies emitted from the structure, etc. For more details, please reference CFR Title 14 Part 77.9.

You must file with the FAA at least 45 days prior to construction if:

- your structure will exceed 200ft above ground level
- your structure will be in proximity to an airport and will exceed the slope ratio
- your structure involves construction of a traverseway (i.e. highway, railroad, waterway etc...) and once adjusted upward with the appropriate vertical distance would exceed a standard of 77.9(a) or (b)
- your structure will emit frequencies, and does not meet the conditions of the FAA Co-location Policy
- your structure will be in an instrument approach area and might exceed part 77 Subpart C
- your proposed structure will be in proximity to a navigation facility and may impact the assurance of navigation signal reception
- your structure will be on an airport or heliport
- filing has been requested by the FAA

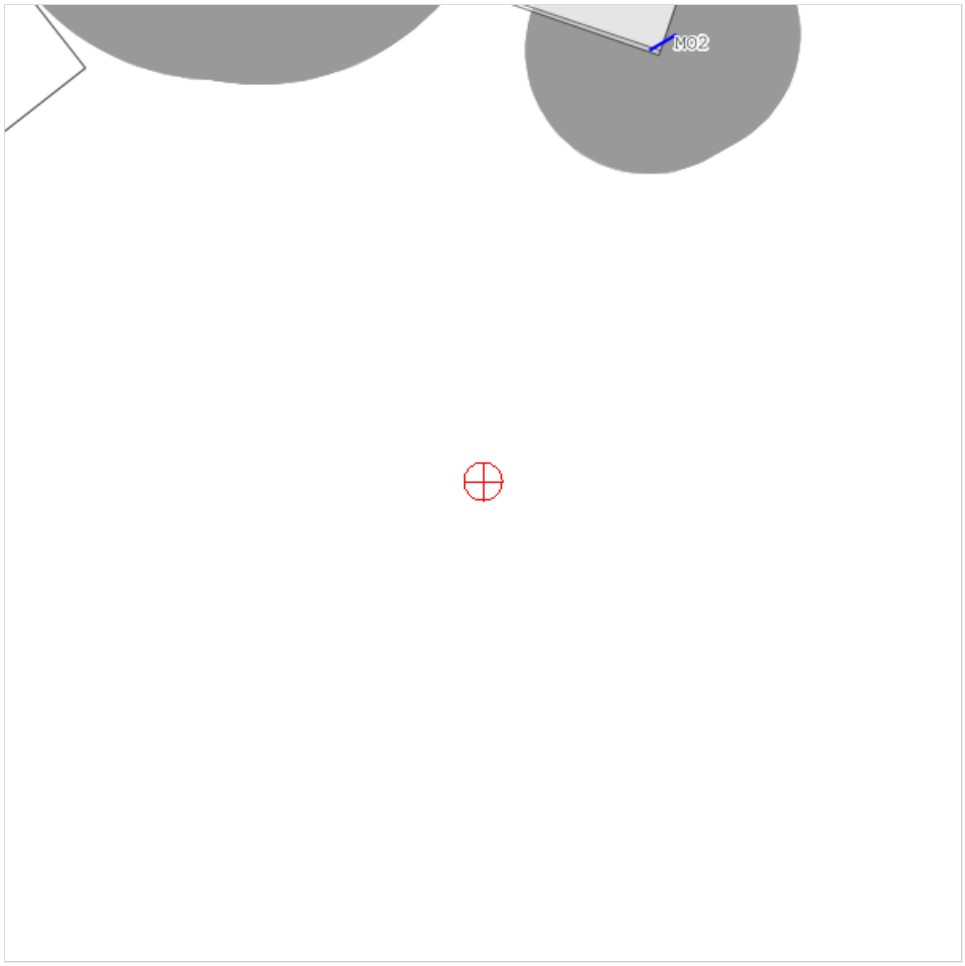
If you require additional information regarding the filing requirements for your structure, please identify and contact the appropriate FAA representative using the Air Traffic Areas of Responsibility map for Off Airport construction, or contact the FAA Airports Region / District Office for On Airport construction.

The tool below will assist in applying Part 77 Notice Criteria.

* **Structure Type:**	TANK | Water Tank Please select structure type and complete location point information.
Latitude:	37 Deg 4 M 37 S N
Longitude:	93 Deg 10 M 45 S W
Horizontal Datum:	NAD83
Site Elevation (SE):	1400 (nearest foot)
Structure Height :	140 (nearest foot)
Is structure on airport:	(•) No ( ) Yes

Results

You do not exceed Notice Criteria.


M02

Federal Aviation Administration

« OE/AAA

Notice Criteria Tool

Notice Criteria Tool - Desk Reference Guide V_2018.2.0

The requirements for filing with the Federal Aviation Administration for proposed structures vary based on a number of factors: height, proximity to an airport, location, and frequencies emitted from the structure, etc. For more details, please reference CFR Title 14 Part 77.9.

You must file with the FAA at least 45 days prior to construction if:

- your structure will exceed 200ft above ground level
- your structure will be in proximity to an airport and will exceed the slope ratio
- your structure involves construction of a traverseway (i.e. highway, railroad, waterway etc...) and once adjusted upward with the appropriate vertical distance would exceed a standard of 77.9(a) or (b)
- your structure will emit frequencies, and does not meet the conditions of the FAA Co-location Policy
- your structure will be in an instrument approach area and might exceed part 77 Subpart C
- your proposed structure will be in proximity to a navigation facility and may impact the assurance of navigation signal reception
- your structure will be on an airport or heliport
- filing has been requested by the FAA

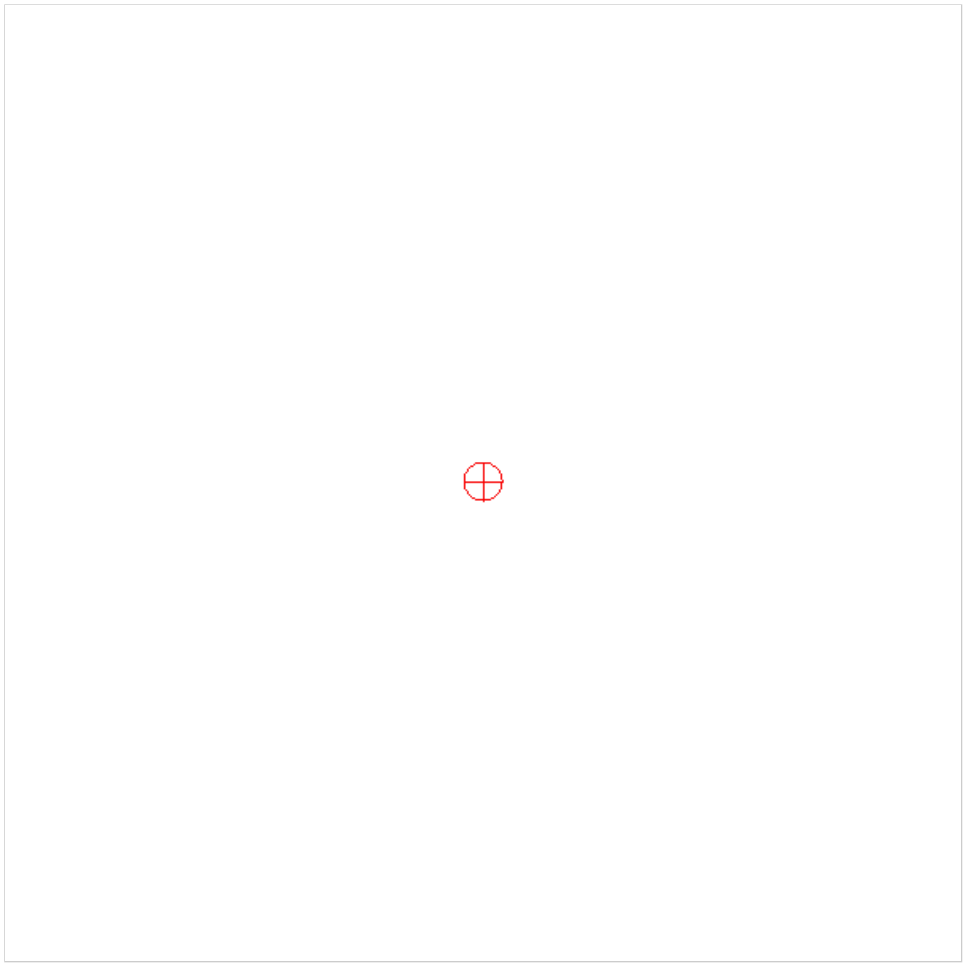
If you require additional information regarding the filing requirements for your structure, please identify and contact the appropriate FAA representative using the Air Traffic Areas of Responsibility map for Off Airport construction, or contact the FAA Airports Region / District Office for On Airport construction.

The tool below will assist in applying Part 77 Notice Criteria.

* **Structure Type:**	TANK | Water Tank Please select structure type and complete location point information.
Latitude:	37 Deg 0 M 35 S N
Longitude:	93 Deg 10 M 46 S W
Horizontal Datum:	NAD83
Site Elevation (SE):	1360 (nearest foot)
Structure Height :	105 (nearest foot)
Is structure on airport:	(•) No ( ) Yes

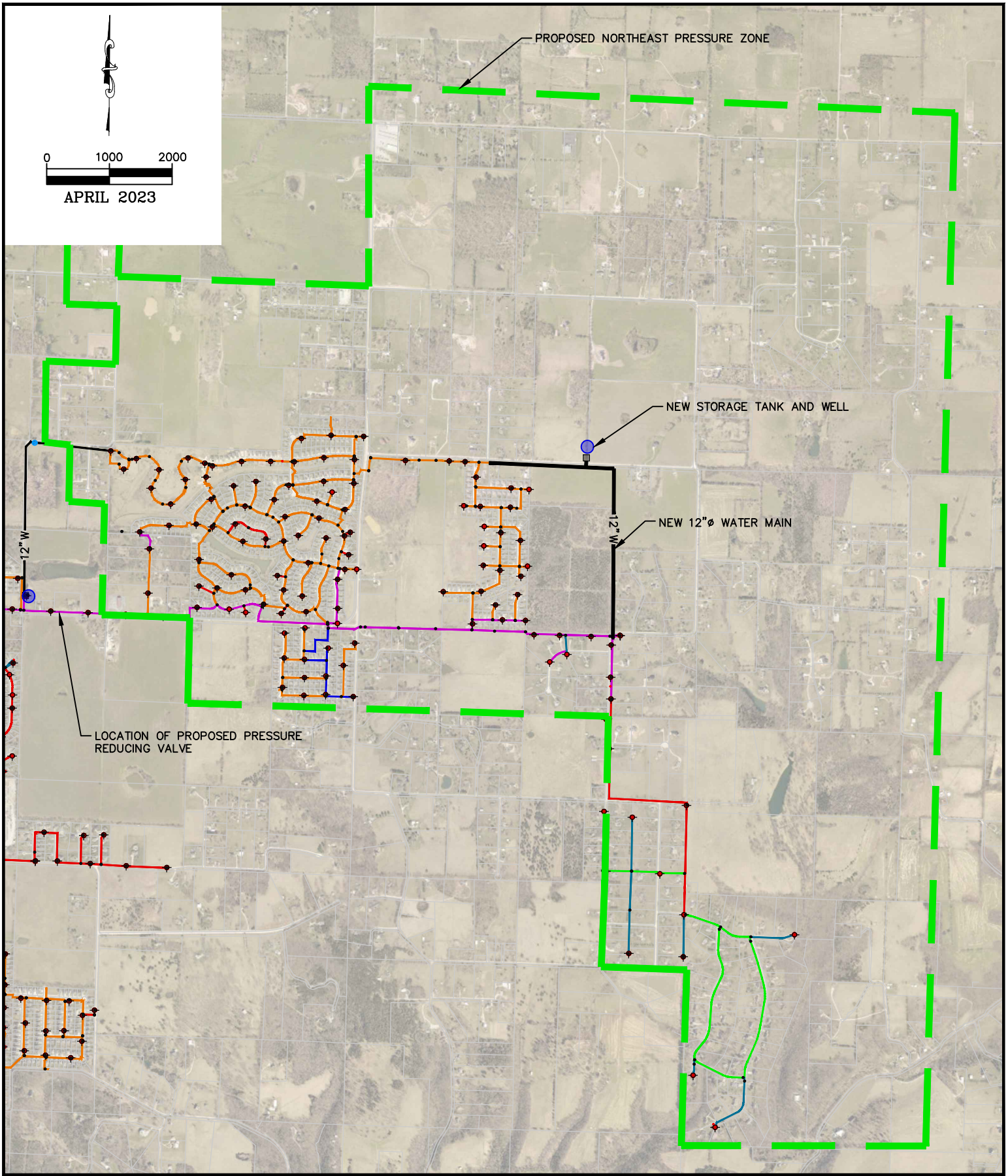
Results

You do not exceed Notice Criteria.



Appendix K

Capital Improvements Exhibits



NORTHEAST PRESSURE ZONE IMPROVEMENTS

EX-1

SCALE: 1:2000
DATE: APRIL 2023
PROJ. NO.: SW22-466
DWG. NO.:
DRN. BY: KCB
APP'D. BY: TES

DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY

PROPOSED IMPROVEMENTS

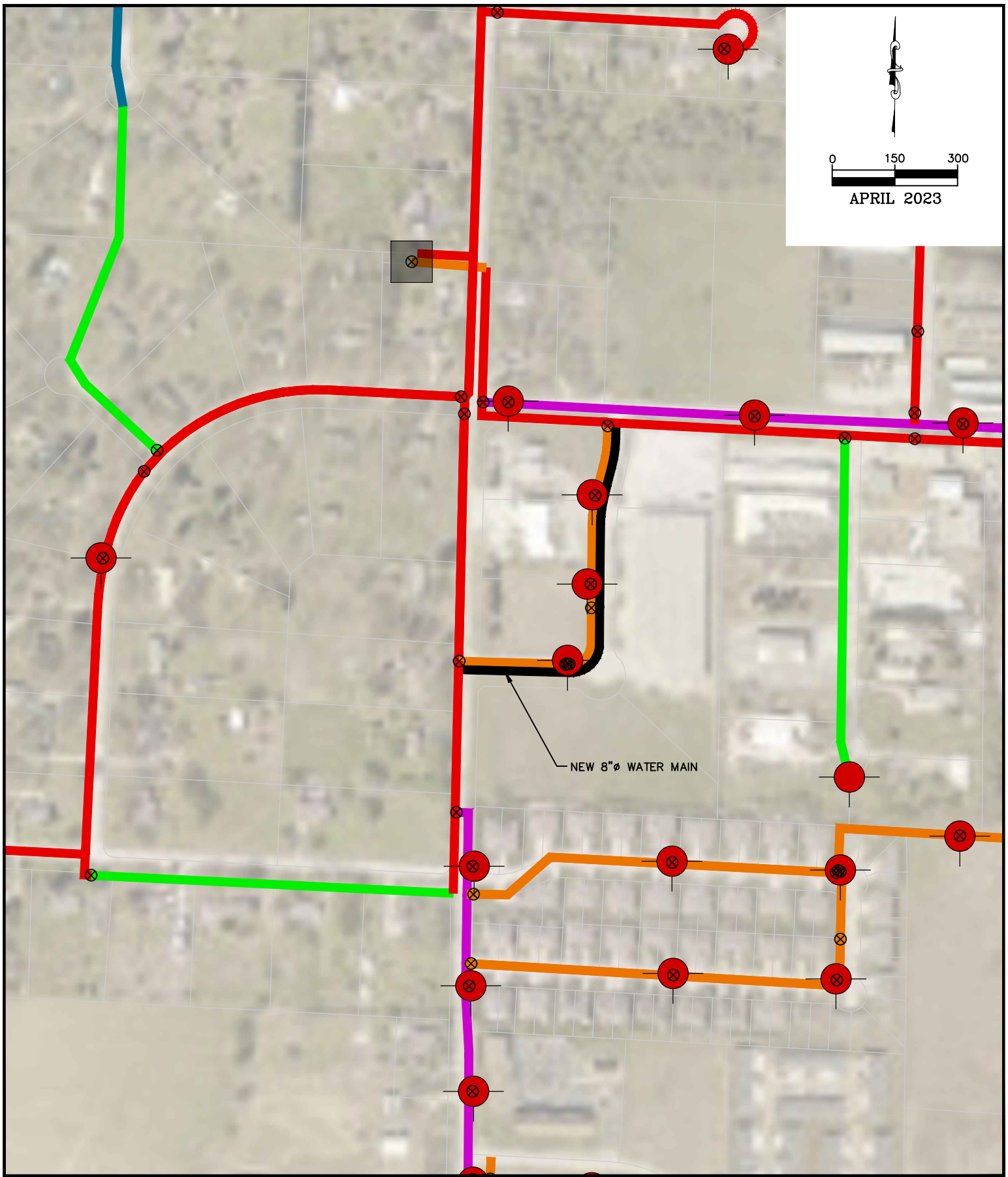
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

COCHRAN
2804 North Biagio Street
Ozark, Missouri 65721
417-595-4108 (tel.)
417-595-4109 (fax)
mail@cochraneng.com

- Civil Engineering
- Land Surveying
- Architecture
- Site Development
- General Consulting
- Master Planning



CABINET DRIVE WATER MAIN IMPROVEMENTS

EX-2

PROJ. NO: SW22-466
DWG. NO:
SCALE: 1:300
DATE: APRIL 2023
DWN. BY: KCB
APP'D. BY: TES

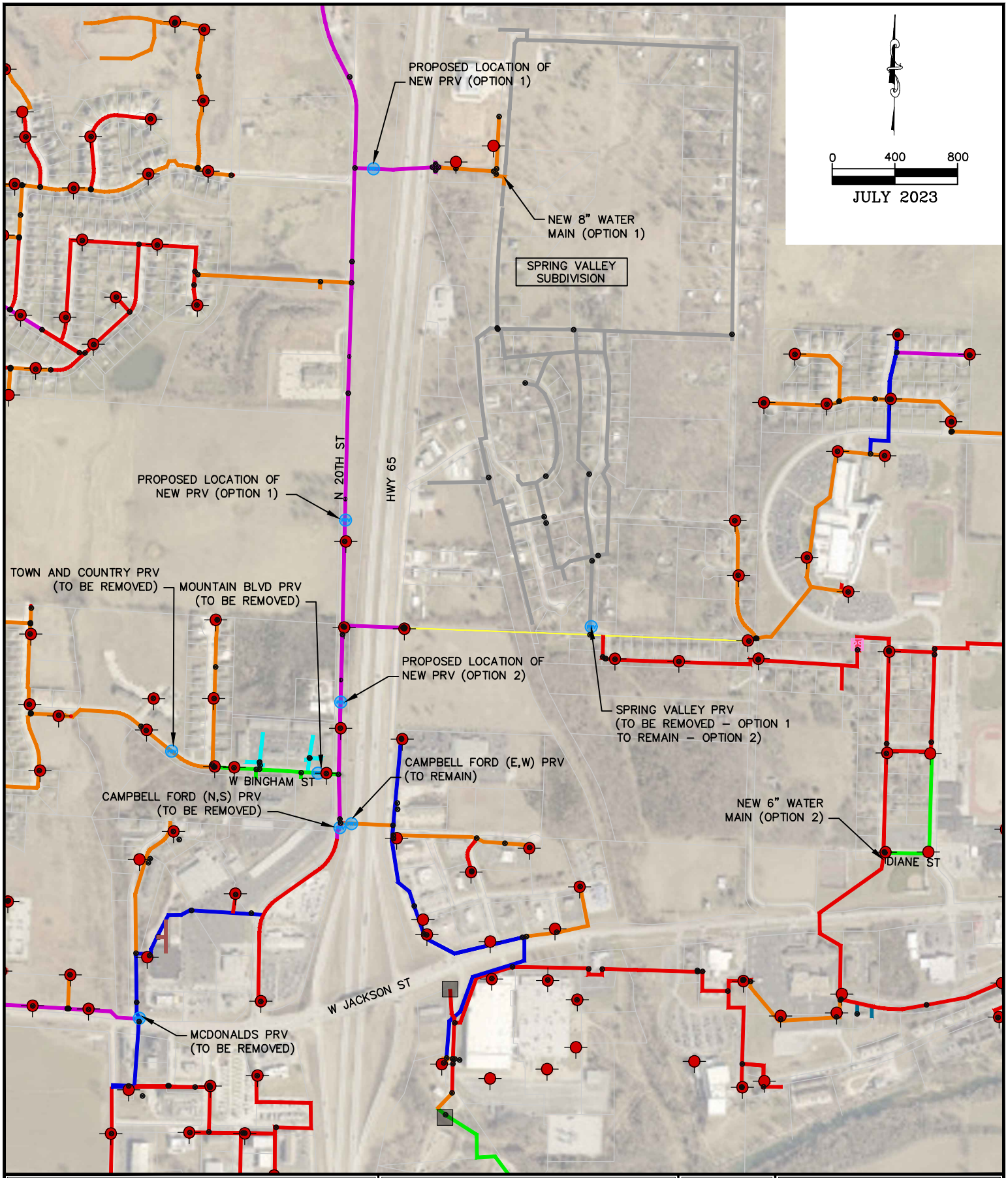
DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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- Master Planning



PRV CONSOLIDATION

EX-3

SCALE: 1:800
PROJ. NO: SW22-466
DWG. NO:
DATE: JULY 2023
DRN. BY: KCB
APP'D. BY: TES

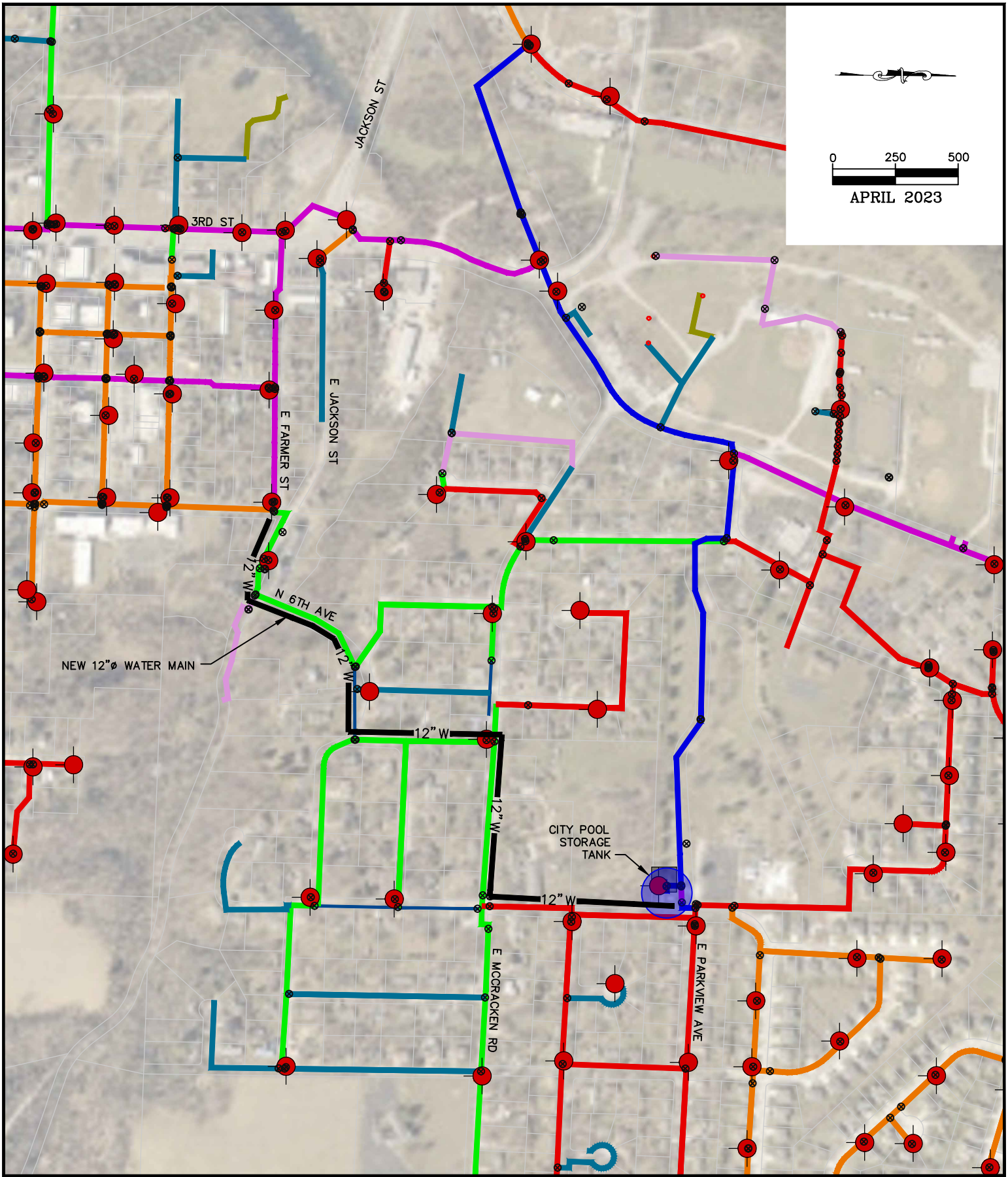
DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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FARMER STREET WATER MAIN IMPROVEMENTS

EX-4

PROJ. NO: SW22-466
SCALE: 1:500
DATE: APRIL 2023
DWN. BY: KCB
APP'D. BY: TES

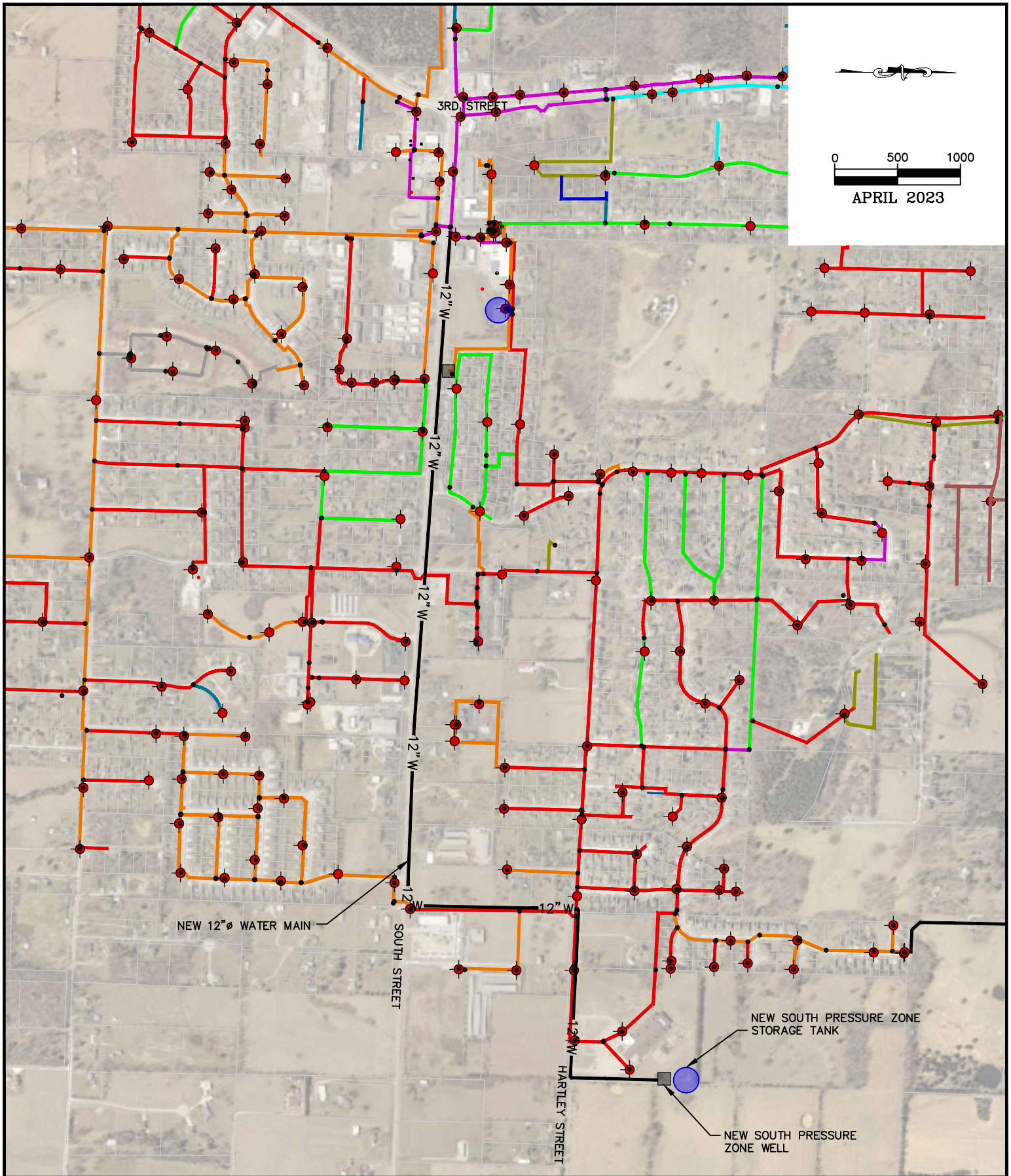
DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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- General Consulting
- Master Planning



SOUTH PRESSURE ZONE IMPROVEMENTS

EX-5

PROJ. NO. SW22-466
DWG. NO.
SCALE: 1:1000
DATE: APRIL 2023
DWN. BY: KCB
APP'D. BY: TES

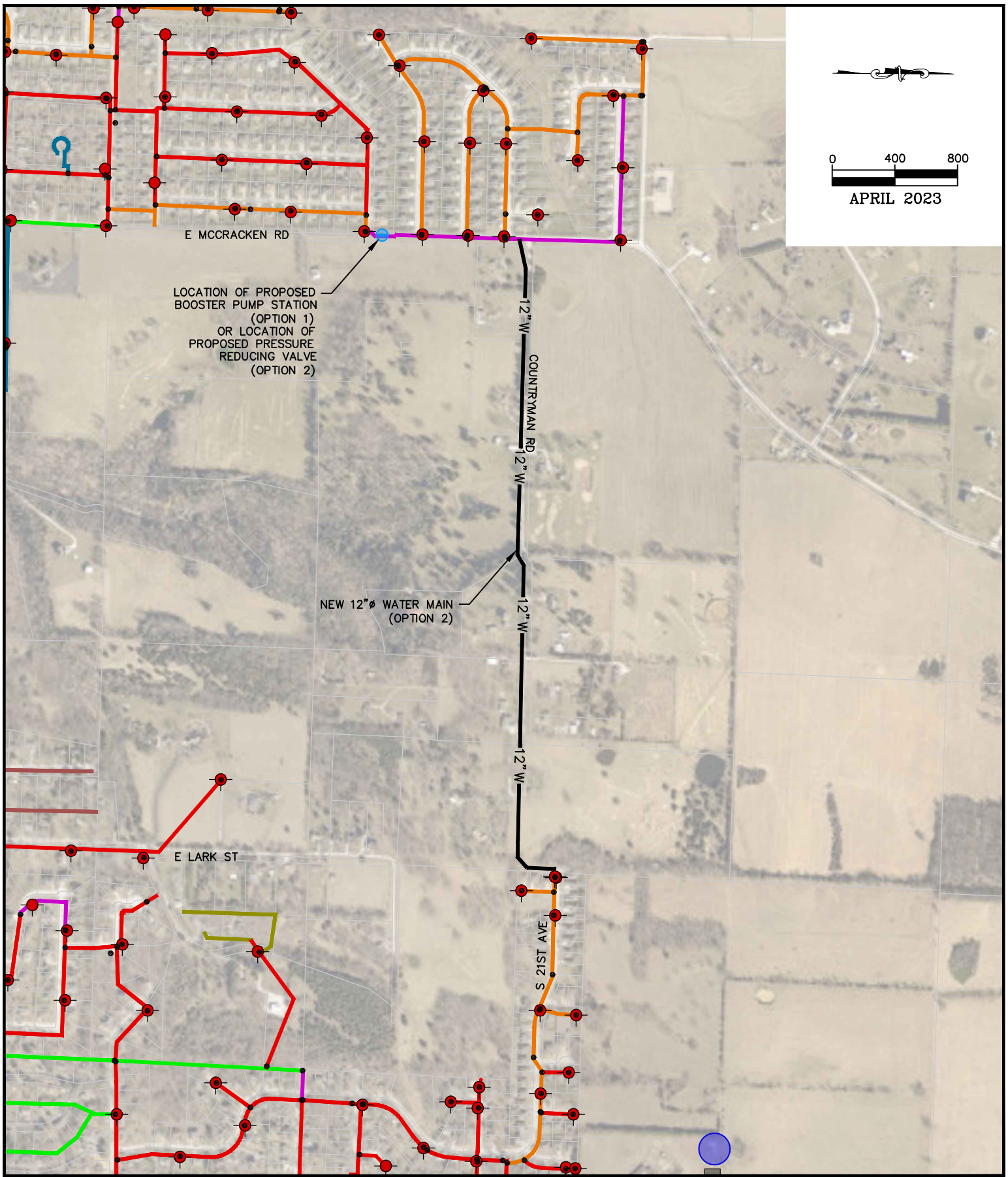
DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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BARRINGTON SPRINGS IMPROVEMENTS

EX-6

SCALE:	1:800
PROJ. NO:	SW22-466
DWG. NO:	
DATE:	APRIL 2023
DWN. BY:	KCB
APP'D. BY:	TES

DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY

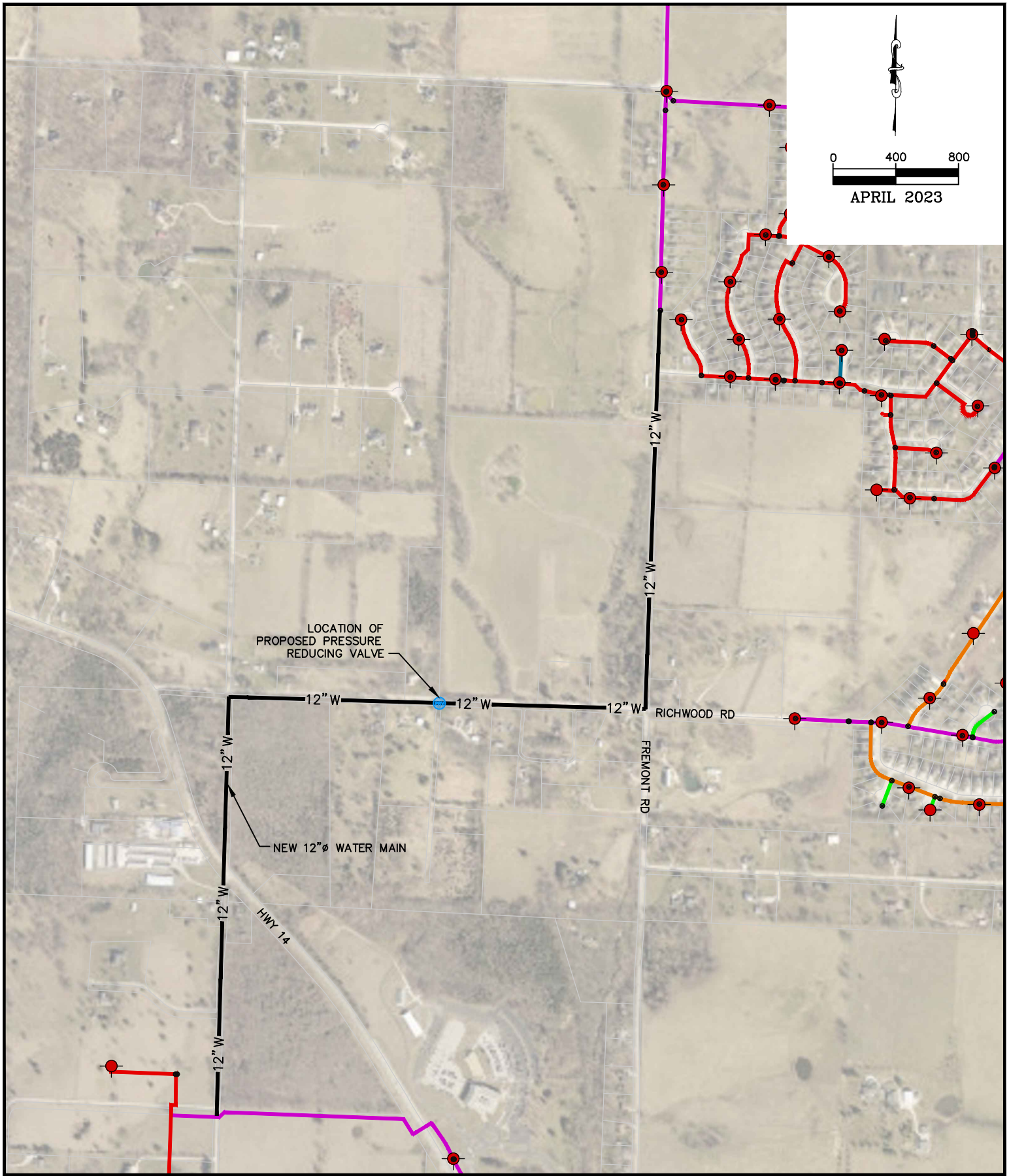
PROPOSED IMPROVEMENTS

CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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- Architecture
- Site Development
- General Consulting
- Master Planning



FREMONT ROAD WATER MAIN EXTENSION

EX-7

SCALE: 1:500
PROJ. NO.: SW22-466
DWG. NO.:
DATE: APRIL 2023
DWN. BY: KCB
APP'D. BY: TES

DATE:	REVISION:	DWN. BY:	APP'D. BY:

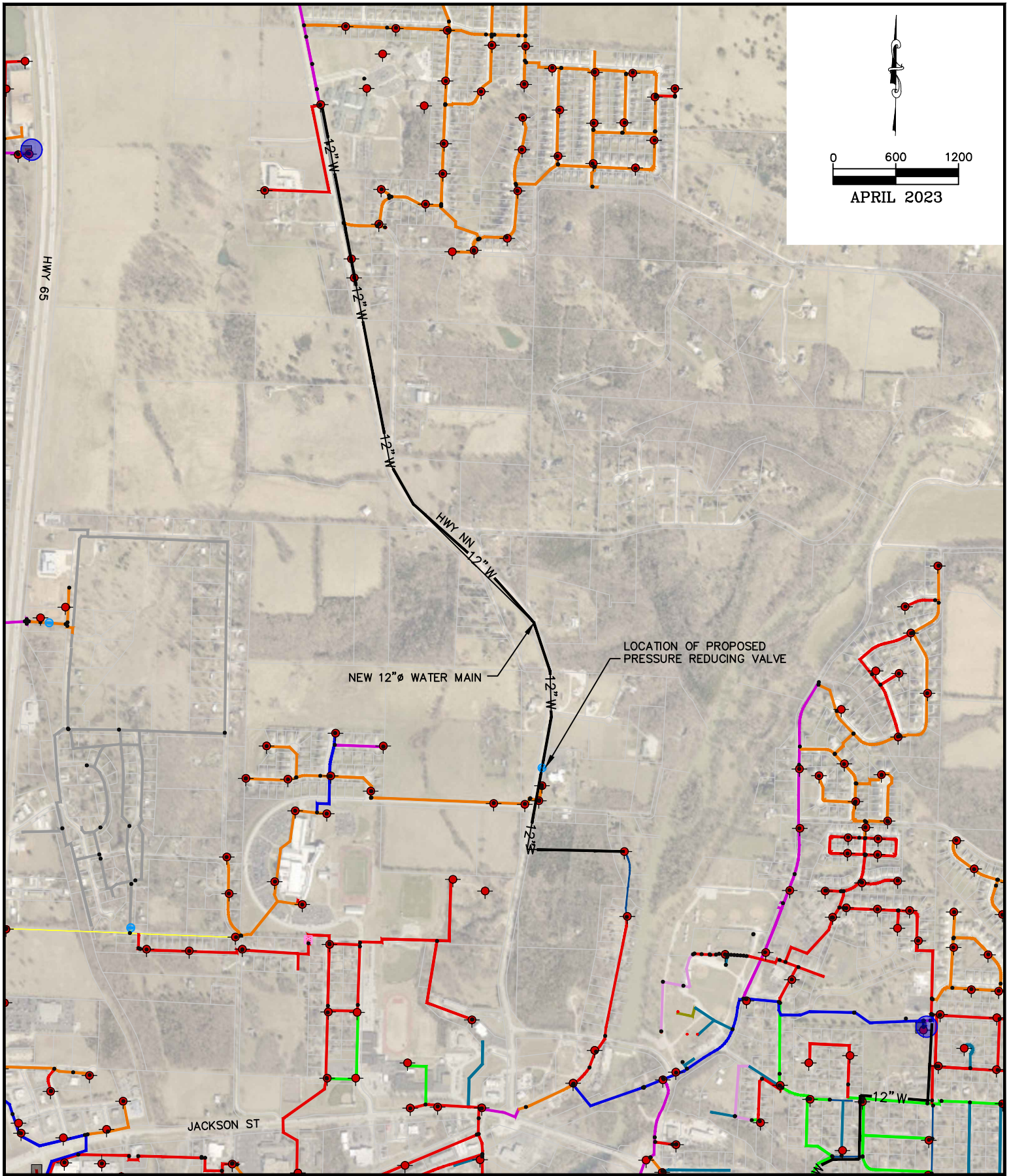
OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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- Site Development
- General Consulting
- Master Planning

DWG NAME: W:\SW-Projects\SW22-466 - Water System Study - City of Ozark\AutoCad Drawings\SW22-466 - Base Plans\IMPROVEMENTS WATER SYSTEM MAP.dwg LAYOUT TAB: 8-HWY NN PLOTTED ON: Jul 18, 2023 - 2:17pm PLOTTED BY: j



HWY NN WATER MAIN EXTENSION

EX-8

PROJ. NO.	SW22-466
SCALE:	1:1200
DATE:	APRIL 2023
DWN. BY:	KCB
APP'D. BY:	TES

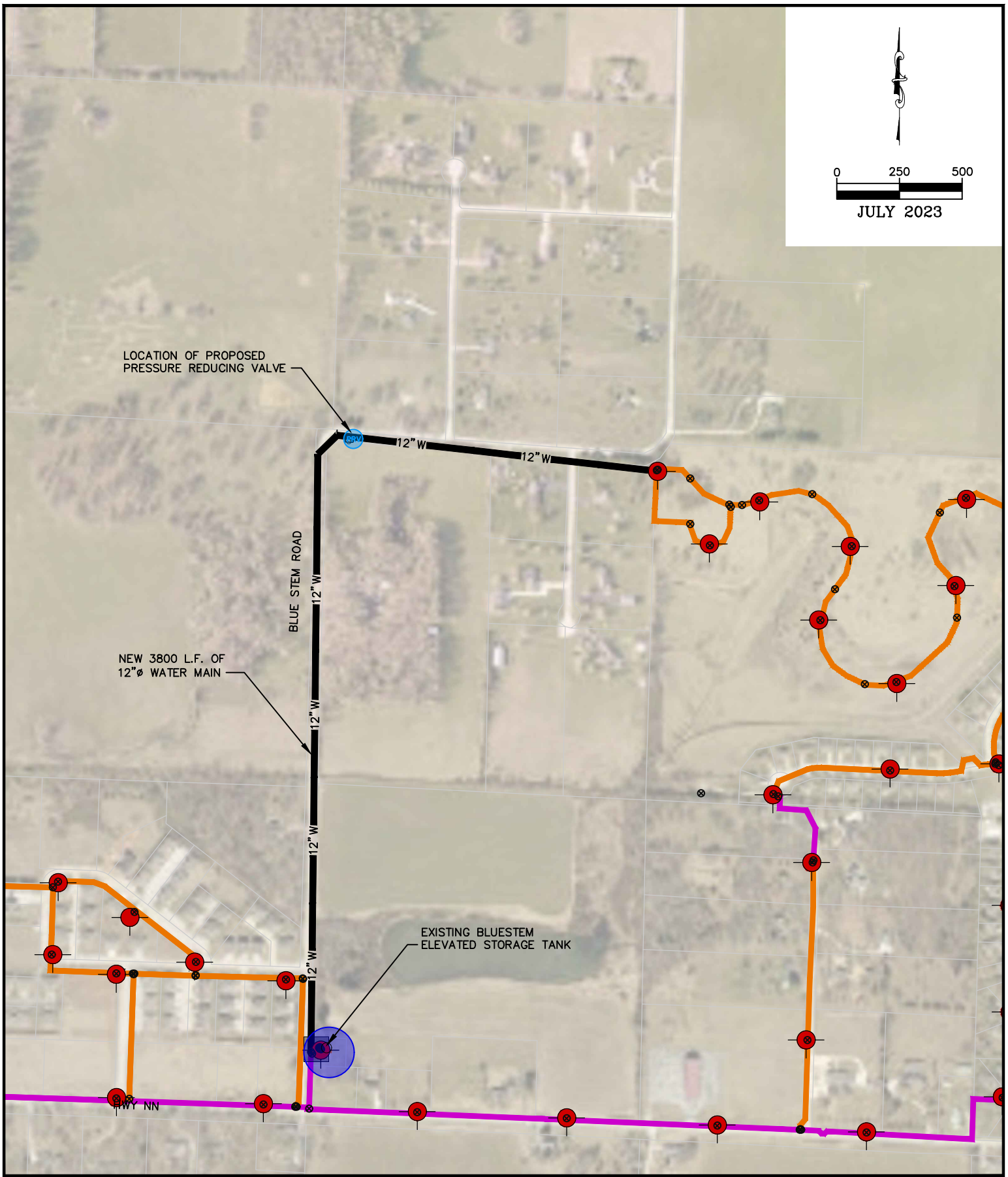
DATE:	REVISION:	DWN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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417-595-4109 (fax)
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- Architecture
- Site Development
- General Consulting
- Master Planning



BLUESTEM WATER MAIN IMPROVEMENTS

EX9

PROJECT NO: SW22-466
SCALE: 1"=500'
DATE: JUL 18, 2023
DRN. BY: JBS
APP'D BY: TES

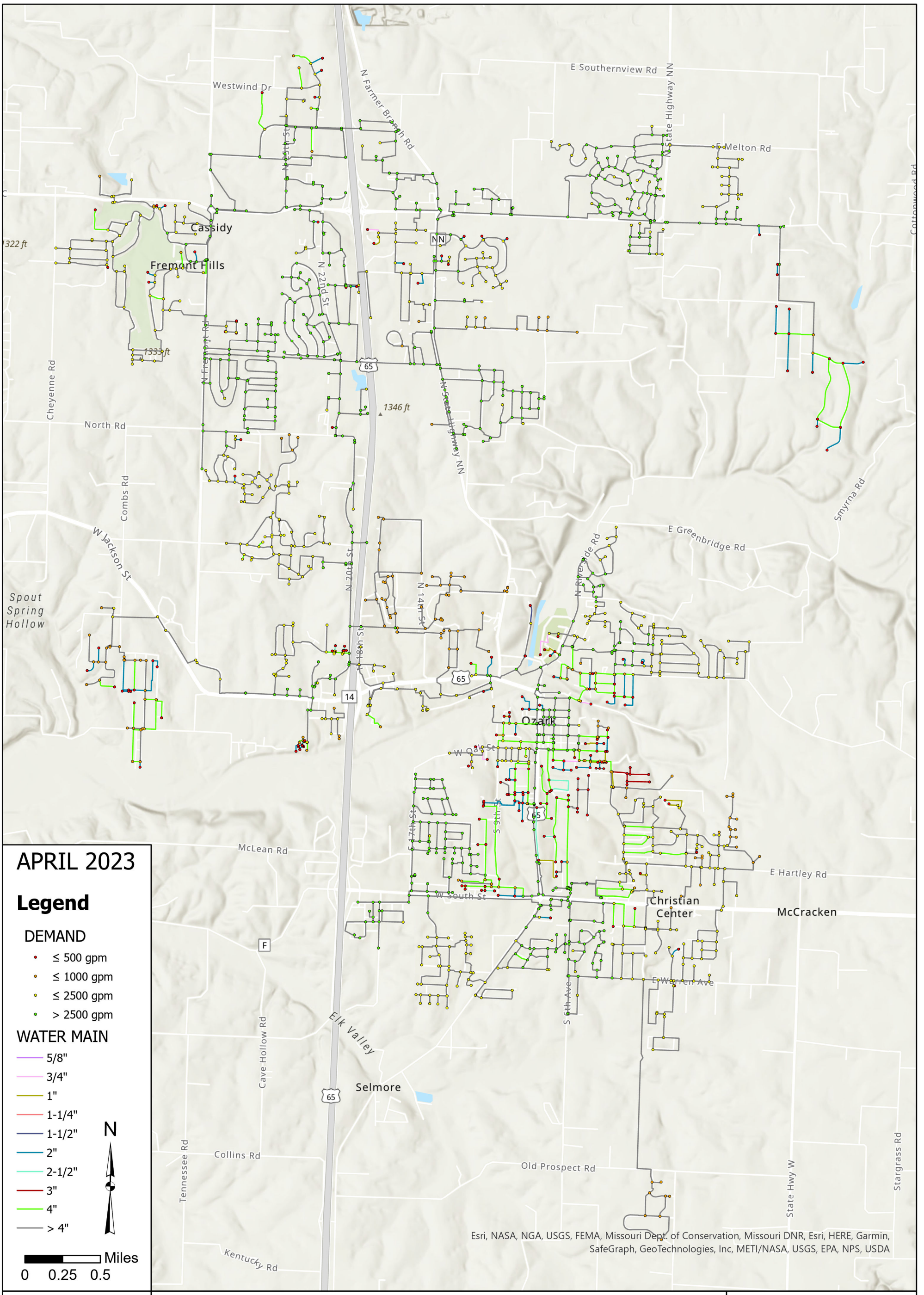
DATE:	REVISION:	DRN. BY:	APP'D. BY:

OZARK WATER STUDY
PROPOSED IMPROVEMENTS
CITY OF OZARK

Three working days prior to the start of any excavation on this site, contractor shall call 1-800-DIG-RITE for utility location information.

All OSHA rules & regulations established for the type of construction required by these plans shall be strictly followed (ie. Trenching, Blasting, etc.)

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- Architecture
- Site Development
- General Consulting
- Master Planning



APRIL 2023

Legend

DEMAND

- ≤ 500 gpm
- ≤ 1000 gpm
- ≤ 2500 gpm
- > 2500 gpm

WATER MAIN

- 5/8"
- 3/4"
- 1"
- 1-1/4"
- 1-1/2"
- 2"
- 2-1/2"
- 3"
- 4"
- > 4"

N

Miles

0 0.25 0.5

EX-10

EXISTING SYSTEM SMALL DIAMETER PIPE

COCHRAN

NORTHEAST PRESSURE ZONE

BLUESTEM
WATER MAIN IMPROVEMENTS

HWY NN WATER MAIN IMPROVEMENTS

BARRINGTON SPRINGS IMPROVEMENTS

SOUTH PRESSURE ZONE IMPROVEMENTS

FARMER ST TO CITY POOL
WATER MAIN IMPROVEMENTS

PRV CONSOLIDATION

CABINET DRIVE WATER MAIN IMPROVEMENTS

FREMONT ROAD WATER MAIN IMPROVEMENTS

1500 0 750 1500 3000

MAY 2023

LEGEND

- FIRE HYDRANT
- GATE VALVE
- FLUSH VALVE
- PRESSURE RELIEF VALVE
- PRODUCTION WELL
- PUMP STATION
- WATER TOWER
- 5/8" WATER MAIN
- 3/4" WATER MAIN
- 1" WATER MAIN
- 1-1/4" WATER MAIN
- 1-1/2" WATER MAIN
- 2" WATER MAIN
- 2- 1/2" WATER MAIN
- 3" WATER MAIN
- 4" WATER MAIN
- 6" WATER MAIN
- 8" WATER MAIN
- 10" WATER MAIN
- 12" WATER MAIN
- 16" WATER MAIN
- UNKNOWN LENGTH (NOT OWNED BY CITY)

417-595-4108 (tel.)
417-595-4109 (fax.)
mail@cochraneng.com

2804 North Biagio Street
Ozark, Missouri 65721

COCHRAN
• Civil Engineering • Site Development
• Land Surveying • General Consulting
• Architecture • Master Planning

Missouri State Certificate of Authority Numbers:
Engineering : 2017032025

Three working days prior to the start of any excavation on this site, contractor shall contact One Call System for utility location information.

All OSHA rules & regulations established for the type of excavation involved must be followed plans shall be strictly followed (ie. Trenching, Blasting, etc.)

PROPOSED IMPROVEMENTS
OZARK WATER STUDY
CITY OF OZARK

PROPOSED WATER IMPROVEMENTS MAP

DRN. BY:	APP'D. BY:
KCB	TES

DATE: MAY 2023
SCALE: 1:1500
PROJ. NO: SW22-466
DWG. NO: EX-11

DATE: REVISIONS: DRN. BY: APP'D. BY:

DWG NAME: W:\SW-Projects\SW22-466 - Water System Study - City of Ozark\AutoCad Drawings\SW22-466 - Base Plans\IMPROVEMENTS WATER SYSTEM MAP.dwg LAYOUT TAB: 24X36_ENG PLOTTED ON: Jul 19, 2023 - 4:13pm PLOTTED BY: jstillwell

Appendix L

Design Standards for Public Improvements

CITY OF OZARK
DESIGN STANDARDS
FOR
PUBLIC IMPROVEMENTS

2023 EDITION
CITY OF OZARK, MISSOURI

CITY OF OZARK

DESIGN STANDARDS FOR PUBLIC IMPROVEMENTS

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DEFINITION OF ABBREVIATIONS, TERMS, PHRASES, AND WORDS

1. AASHTO. American Association of State Highway and Transportation Officials.

2. ADA. American with Disabilities Act.

3. ANSI. American National Standards Institute.

4. ASTM. American Society of the International Association for Testing and Materials.

5. ASCE. American Society of Civil Engineers.

6. AWWA. American Water Works Association.

7. Bench Mark. A permanent object of known elevation and location that is in an area where disturbance is unlikely.

8. BMP'S. Best Management Practices.

9. Board of Aldermen. The governing body of the City of Ozark.

10. BOC. Back of Curb.

11. City. City of Ozark.

12. Construction Specifications. The official City of Ozark's General Conditions and Technical Specifications used on public improvements within the City of Ozark, Missouri and such other areas outside the corporate boundaries which may contract with the City for the provision of services. This document contains data for public improvements from the beginning stage of a project through the actual construction and acceptance of the project.

13. Cul-de-sac or Dead-end Street. A minor street with only one outlet.

14. Curb Return. The curved portion of curb at the beginning of a driveway approach, which serves as a transition from the height of the curb to the level of the approach or connecting a curb on one street to another curb on the intersection street.

15, Design Standards. The official City of Ozark's design standards used for public improvements within the City of Ozark, Missouri and such other areas outside the corporate boundaries which may contract with the City for the provision of services. This document contains minimum design data for public improvements to be complied with in the design of public improvements.

16. Driveway. An area intended for the operation of automobiles and other vehicles from the street right-of-way line to a garage, parking area, building entrance, structure, or approved use located on the property. Unless otherwise indicated, any dimensions relating to the width of a driveway or driveway surface shall be measured at the right-of-way line.

17. Driveway Approach. An area intended for the operation of automobiles and other vehicles giving access between a roadway and abutting property. The driveway approach includes the sum of the curb returns on each side of the driving surface, plus the driving surface.

18. Easement. A grant by the property owner to the public, a corporation, or persons of the use of land for specific purposes.

19. FEMA. Federal Emergency Management Agency.

20. Final Plat. The final map, drawing, or chart indicating the final approved layout of the subdivision. Approval shall be obtained from the City's Planning and Zoning Commission and Board of Aldermen.

21. Gutter. That portion of the driving surface of a street, driveway, approach, or other public way, which abuts the curb and provides for the runoff of surface drainage.

22. Intersection. The general area where two or more roadways meet, join, or cross at a common point establishing an area within which vehicles traveling different roadways may come in conflict.

23. Lot. An undivided tract or parcel of land under one ownership, whether occupied or to be occupied by a building or building group together with accessory buildings, which parcel of land is designated as a separate and distinct tract, and is identified by a tract or lot number or symbol in a duly approved subdivision plat filed of record.

24. MODNR. Missouri Department of Natural Resources.

25. MODOT. Missouri Department of Transportation.

26. NPDES. National Pollutant Discharge Elimination System.

27. Ordinance. A regulation, order or rule passed by the City's Board of Aldermen.

28. P.C., Point of Curve. The point at which a straight line begins to curve.

29. P.C.C., Point of Compound Curve. The point where curves of different radii meet.

30. P.I., Point of Intersection.

31. P.T., Point of Tangency. The point at which a curve ends and a straight survey line begins.

32. PVC. Point of Vertical Curve.

33. PVI. Point of Vertical Intersection.

34. PVT. Point of Vertical Tangency.

35. Planning and Development Department. The City Department that administers the subdivision regulations, zoning regulations, growth management plan, and directs the development and plan review process. In addition, the department oversees code compliance and building inspections.

36. Planning and Development Director. The Director of the City's Planning and Development Department.

37. Planning and Zoning Commission. The City board that makes recommendations to the Board of Aldermen for a variety of development applications such as; rezoning, plats, permits and etc.

38. Preliminary Plat. The preliminary map, drawing, or chart indicating the proposed layout of the subdivision initially required in the subdivision process.

39. Public Improvements. Those infrastructures that are constructed, installed, or performed on public land, or on land that is to become public in the subdivision process, including but not limited to pavement, curbs, sidewalks, and etc., including the grading of such land.

40. Public Works Department. The City department that is responsible for maintaining and improving the city's infrastructure such as stormwater, streets, sanitary sewer, and water systems.

41. Public Works Director. The Director of the City's Public Works Department.

42. PVC. Polyvinyl Chloride.

43. Record Drawings. Revised set of drawings submitted by the design engineer upon completion of a project. They shall reflect all changes made in the specifications and working drawings during the construction process. They shall show the exact dimensions, geometry, and locations of all elements of the work completed during the project. They are also known as as-built drawings.

44. Right-of-Way. A general term denoting public ownership or interest in land, usually in a strip, which has been acquired for or devoted to the use of a street.

45. Right-of-Way Line or Street Right-of-Way Line. The boundary between any street and one or more parcels of private property.

46. Shall, May. The word "Shall" shall be deemed as mandatory. The word "May" shall be deemed as permissive.

47. Sight Distance. The near worst-case distance a vehicle driver needs to be able to see in order to have room to stop before colliding with something in the roadway.

48. Storm Water Detention Facility. A drainage facility designed and constructed for the purpose of detaining storm water runoff to reduce downstream flows and/or reduce storm water pollutant levels.

49. Standard Drawing Details. The official City of Ozark's standard drawing details used on public improvements within the City of Ozark, Missouri and such other areas outside the corporate boundaries which may contract with the City for the provision of services. This document contains drawing details for public improvements to be followed and included in design drawings.

50. Subgrade. The surface of a street on which a base course or riding surface is to be placed.

51. Subdivision. The division of land into two (2) or more lots, tracts, or parcels for the purpose of transfer of ownership or building development, or, if a new street or easement of access is involved, any division of a parcel of land.

52. Tan. Tangent distance between PC and PI, PI to PT.

53. USGS. United States Geological Survey.

ARTICLE I

GENERAL REQUIREMENTS

Section 1.1 Short Title

1.1.1. This Ordinance shall be known and may be cited as the City of Ozark Design Standards for Public Improvements.

Section 1.2 Purposes

1.2.1. The regulations and provisions contained in the Design Standards are adopted for the following purposes:

A. To protect and provide for the public health, safety and general welfare of the City.

B. To provide for adequate transportation and circulation throughout the City and to ensure the adequate provision of water, sewer and other public utilities and services.

C. To prevent the pollution of water resources, to protect from flooding and other dangers and to ensure the adequacy of drainage facilities.

D. To preserve and protect the value of land and buildings through minimizing land development conflicts and encouraging reasonable standards of subdivision design and the provision of public improvements.

Section 1.3 Jurisdiction

1.3.1. This Ordinance shall apply to all land and infrastructure improvements within the corporate boundaries of the City of Ozark, Missouri and such other areas outside the corporate boundaries which may contract with the City for the provision of services.

Section 1.4 Effective Date

1.4.1. This Ordinance shall be in full force and effect from and after passage.

Section 1.5 Interpretations, Conflict and Separability

1.5.1. The provisions of this Ordinance shall be considered to be the minimum requirements for the protection of the public health, safety, and general welfare. Where conditions imposed by any provision of this Ordinance are either more restrictive or less restrictive than conditions imposed by any other provision of this Ordinance or other applicable law, ordinance, rule or regulation, the regulations which are more restrictive and which impose a higher standard shall govern.

1.5.2. The provisions of this Ordinance are separable. If any section, sentence, clause or phrase of this Ordinance is for any reason held to be invalid by a court of competent jurisdiction, the decision shall not affect the remaining portions of this Ordinance. If any court of competent jurisdiction shall adjudge invalid the application of any provision of this Ordinance to a particular property, such judgment shall not affect the application of said provision to any other property.

1.5.3. Where any of the provisions contained herein may be unclear or ambiguous as they pertain to a particular site or situation, interpretations of the policies, criteria, and standards set forth herein shall be made in writing by the Public Works Director. Such written interpretations shall be kept on file for future reference for use in similar situations, and shall be incorporated in subsequent revisions of this Ordinance, if deemed necessary.

1.5.4. In the event it is determined by the City that the policies, criteria and standards set forth in this Ordinance for the design and installation of required infrastructure improvements would result in practical difficulties or undue hardship for the developer on account of the particular facts and circumstances of the property, and that alternative measures cannot be proposed or effected, then the most stringent requirements of any other applicable City ordinance or State of Missouri Department or Agency in effect at the time shall take precedence and shall be applicable as if set forth herein.

1.5.5. The developer/owner/engineer has full responsibility for ensuring that all requirements of these Regulations are met.

Section 1.6 Appeals

1.6.1. Where disagreements may arise over the interpretation of the requirements set forth herein by the applicant for subdivision plat approval, (or other improvement projects that includes public infrastructure), appeals may be made to the Board of Aldermen with a written request.

Section 1.7 Variances

1.7.1. In the event that compliance with the standards and criteria set forth herein is not practical or feasible, and that reasonable alternative measures can be proposed, application for a variance can be made. Requests for variances shall be made in writing to the Public Works Director.

Section 1.8 Required Engineering Reports

1.8.1. When required, two (2) paper copies and one Adobe pdf digital file of a report signed and sealed by a engineer registered in the state of Missouri shall be submitted with the preliminary plat, (or any other improvement projects that includes public infrastructure), that shall provide a study of the following items as pertaining to the proposed subdivision or improvement:

A. Storm Water Drainage

1. Drainage area map showing flow lines for onsite and offsite water.

2. Location of detention basins with estimated volumes required.

3. A field study of the downstream capacity of all drainage facilities and the effect of additional flow from the area to be improved shall be submitted. If the effect is to endanger property or life, the problem must be solved prior to plan approval.

1.8.2. Sanitary Sewer and Water; A report on water and sewer capacity and needs to include all applicable information as specified in the Design Standards, Article III and Article IV.

1.8.3. Ground Stability; If the proposed subdivision is in a mined area or other suspect area, a ground stability report shall be provided.

1.8.4. Traffic Analysis and Street Capacity; The Public Works Director may require a Traffic Impact Analysis at the time of a site plan request, preliminary plat, rezoning request, construction plan submittals or etc. In certain cases, the traffic analysis may also require evaluation of requirements for pedestrian ways through the development. See the latest addition of the City's Procedure and Submittal document for detailed requirements for a traffic analysis.

Section 1.9 General Plan Requirements for Public Improvement Projects

1.9.1. The following criterion is established to provide a uniform system of plan preparation for submittal to the City. Applications and material submitted for processing under the provisions of this ordinance shall conform to the specifications prescribed in this Section. The Planning and Development Department and/or the Public Works Department shall make determinations regarding the completeness of applications. All documentation associated with plats, subdivision and building projects shall be submitted thru the Planning and Development Department. Other documentation associated only with public infrastructure improvement projects, (water, sewer, streets and storm), shall be submitted thru the Public Works Department.

1.9.2. All plans and reports submitted shall be prepared by, or under the direction of, a Professional Engineer, licensed in the State of Missouri, and shall be reviewed by the City for compliance with the minimum design requirements as established in the Design Standards and with all other applicable City's codes and standards.

1.9.3. Assumed elevations are not permitted. All benchmark references shall be noted on drawings. All surveys shall be accomplished in accordance with Missouri Minimum Standards for property boundary surveys. All survey data shall be vertically and horizontally tied to a minimum of two City's Geographic Reference System (GRS) Geodetic Control Points established by the MODNR Land Survey Program and shall be shown on submitted digital and paper copies. Coordinates shall be provided for all exterior property corners on surveys and plats. Legal descriptions shall be written by a Registered Land Surveyor or an attorney, licensed to practice in the State of Missouri, and shall comply with the minimum standards as provided for in the Missouri State Statutes for such descriptions.

1.9.4. Attention is directed to the design engineer that whenever extraordinary or unusual problems are encountered in conjunction with a proposed project, additional information and analysis beyond the minimum requirements of these standards and criteria may be required.

1.9.5. The City is not responsible for the accuracy and the adequacy of the design or dimensions and elevations as depicted on the plans (which shall be confirmed and correlated at the site of the work).

1.9.6. Review and approval of drawings and calculations by City is conceptual in nature only and does not imply detailed approval to any particular design item or data shown on the drawings, nor does it give implied approval for any variance from any City regulations or design standards. The design professional whose seal appears on the plans is responsible for all lines and grades, field data, and constructability of the design in compliance with the City's standards and regulations.

1.9.7. Prior to approval of a Preliminary Plat, it will be the individual developer's/owner's/engineer's responsibility to acquire all required off-site water, sewer, drainage, access and other utility easements required to serve the proposed development. All required off-site easements shall be recorded with copies provided to the Planning and Development Department prior to approval of the preliminary plat. Easements dedicated to the City shall be provided to the City as an original copy.

1.10 Construction Drawings:

1.10.1 The owner of the tract proposed for subdivision or public infrastructure improvements shall have an engineer licensed in the State of Missouri, prepare and submit construction drawings to the City.

1.10.2. All plans and specifications for public improvement construction within the city limits of the City and such other areas outside the corporate boundaries which may contract with the City for the provision of services shall be prepared by a professional engineer licensed in the State of Missouri. The registration seal of the responsible engineer shall be placed in a convenient place on each sheet of the plans.

1.10.3. Construction drawings shall clearly show the location and extent of proposed construction in relation to existing and proposed property lines, physical features, and utilities. They shall include all details necessary to properly construct the proposed improvements. Line-work and lettering shall be neat and clear. Copies shall be free from smudges, tears, folds, and other imperfections which affect the legibility of the drawings.

1.10.4. When necessary, the construction drawings may be on several sheets accompanied by an index sheet showing the entire subdivision or project. For large subdivisions, the construction drawings may be submitted for approval progressively in phases satisfactory to the Planning and Development Department and Public Works Department.

A. Submittal of construction drawings shall comply with the following;

1. Two (2) paper copies and one (1) Adobe pdf digital copy and one AutoCAD dwg. file shall be submitted to the City for review and approval. Additional paper copies may be required if traffic and stormwater reviews by 3rd party consultants are necessary. Incomplete submittals will be returned without review.

2. All design changes that occur during the review process shall be incorporated into the bound construction drawing set as revised redrafted full size sheets. Addendums and loose unbound sheets are not acceptable. Addendums will only be acceptable for field changes after final approval of the construction drawings. A response letter shall be provided by the design professional indicating the response to each review comment. If the response letter is not included in the resubmittal, no action will be taken until the response letter is received by the City.

3. After approval and required revision, three (3) paper copies and one (1) Abode pdf digital copy and one AutoCAD dwg. file shall be submitted to the City. One signed approved paper copy will be returned to the Engineer, which shall be utilized in bid documents distributed for proposals. In addition, one set of approved plans shall be provided by the owner/design professional to each utility company providing service in the proposed construction area.

4. The digital copies may be submitted on a CD or e-mailed to engtech@ozarkmissouri.org. The digital copies and the paper copies shall be to standards acceptable to the Directors of Planning and Development and Public Works.

5. The digital copy provided as an AutoCAD dwg. file shall comply with the following; Missouri Coordinate System of 1983, Central Zone, (in U.S. feet). The AutoCAD dwg. file shall include all external referenced files and appropriate layers and shall be on state plane. The Adobe pdf digital copy shall include a copy of each individual drawing sheet.

B. Drafting of construction drawings shall comply with the following;

1. General.

a. The construction drawings shall be drawn upon 24” x 36” sheets with a one-half inch (½") clear border on the top, bottom, and right sides of the drawing, and a one and one-half inch (1- ½") clear border on the left side of the drawing. When feasible, each section shall have the related infrastructure and notes darkened with all other unrelated information and background shaded to provide clarity. The background and other unrelated information shall not interfere with the legibility of the pertinent data. The lot dimensions/bearings and other unnecessary information shall be turned off on the water and sewer sheets for clarity. Lettering shall be in a size large enough to allow reproduction of legible half-size drawings for use in the field. Appropriate lot numbers shall be shown on all plan views. Plan and profile views shall be drawn on double or single plan and profile sheets to minimum scales of one (1) inch equals fifty (50) feet horizontal by one (1) inch equals ten (10) feet vertical, unless otherwise approved by the City for special cases.

b. When more than one drawing sheet is involved in a plan view or profile, an overlap of not less than one hundred (100) feet should be provided. Each project shall show at least fifty (50) feet of topography on each side. All existing topography and any proposed changes, including all utilities, and so forth shall be shown on the plans and profile.

c. Revisions to drawings shall be indicated above the title block and shall show the nature of the revision and the date made.

d. Plans shall make consistent use of standard symbols throughout the plan set. The cover sheet shall include a legend of all symbols used. Symbols shall not be duplicated and shall be clear on their indication. Topography for which symbols are not standardized shall be indicated and named on plans and profiles. In utilizing symbols for engineering design plans, all existing utilities, telephone installations, storm sewers, pavements, curbs, inlets and culverts and so forth shall be shown with a broken line; proposed facilities with a solid line; land, lot, and property lines to be shown with a slightly lighter solid line. For improvement projects without final plats, all required easements shall be recorded with copies provided to the City prior to approval of construction drawings. Easements dedicated to the City shall be provided to the City as an original copy. These easements shall be indicated on the construction drawings by property ownership name plus book and page for each property.

e. The plans shall consist of:

(1). Title Sheet, (Cover Sheet)
(2). General Layout Sheet, (Overall main plan, for street, storm, water and sewer)
(3). Sediment & Erosion Control Plan (SECP)
(4). Drainage Area Maps
(5). Grading Plan (Street and/or storm drainage improvement plans only unless otherwise required by the City)
(6). Plan and Profile Sheets
(7). Cross-Section Sheets, when required by the City
(8). Standard and Special Detail Sheets
(9). Other sheets as required

f. Each sheet should contain a sheet number, including the individual sheet number and total number of sheets, the engineer's seal, name, phone number and fax number, revision block, proper project identification and date. The Missouri One-Call utility locate symbol shall be shown on all drawings involving earthwork. The top of each plan shall be either north or east and a north arrow shall be provided. The stationing on street plans and profiles may be from either direction. On drainage plans stationing shall always begin from the low point.

g. Each respective type of development/improvement project (i.e. sanitary sewer, streets, water mains, etc.) shall be submitted and bound as a separate set of plans unless otherwise allowed by the City. Each set shall contain consecutively numbered sheets.

h. Where feasible, sediment and erosion control plan and storm sewer construction details may be incorporated into grading plans or street construction drawings, if the combined total does not exceed 20 drawing sheets.

i. Additional information beyond what is indicated in the following paragraphs may be required on some projects.

2. Title Sheet.

a. The following items shall be included on the title sheet.

(1). Name of project
(2). Index of sheets included in plans
(3). A location map adequately showing project location in relation to primary streets (minimum scale of 1" = 2000')
(4). General description of project area (by Township, Range, and Section)
(5). A summary of plan quantities of principal items, such as:
(a). Pipe size and material, lengths, number of manholes, etc... (sanitary sewers)
(b). Length of street center-line, square yardage of asphaltic concrete pavement, etc... (streets)
(c). Pipe sizes and material, lengths, number of inlets by size and type, flared end sections, etc... (storm sewers)
(d). Pipe sizes and material, lengths, number of valves, (by size), hydrants, etc...(water lines)
(6). Additionally, a separate column shall be provided for listing of "as-built" quantities once the project has been completed and accepted by the City.
(7). The project control bench mark shall be identified as to location and elevation; USGS datum.
(8). Name, address, telephone number and fax number of consulting engineer and owner/developer.

(9). List containing name and telephone number of each utility company and public agency listed below;

- Electric Power
- Telephone
- Cable Television
- Gas
- Highway Department (Local Office)
- City of Ozark for Water & Sewer

(10). Project engineer's name and seal.
(11). Revision schedule.
(12). legend for all symbols.

3. General Layout Sheet.

a. The following items shall be included on the general layout sheet for all improvement projects.

(1). A legend of applicable symbols and abbreviations shall be shown.
(2). North arrow and graphic scale. Scale of the general layout map shall be one inch equals one hundred (100) feet, unless otherwise approved.
(3). Layout shall include names of subdivision, block designation, if any; lot designation, or proposed block and lots, all street names, and an accurate tie to at least one quarter section corner.
(4). Boundary line of project area.
(5). In addition, the following items shall be included on the general layout sheet for the particular type of improvement stated below.

(a). Streets

- Location of all existing and proposed streets and roadways within and adjacent to the project area.
- Location of all existing and proposed drainage system improvements.

(b). Storm Drainage

- Drainage calculation summary table containing the following information.
  - Pipe size and slope
  - Pipe capacity
  - Velocity (design and at capacity)
  - Time of concentration
  - Runoff coefficient
  - "K" factor (antecedent precipitation)
  - Design storm (return frequency)
  - Incremental tributary acreage
  - Accumulative acreage
  - Rainfall intensity
  - Rainfall runoff

4. Sediment & Erosion Control Plan, (SECP)

a. An overall plan of the site showing proposed sediment and erosion control measures shall be included in the construction drawings. The sediment and erosion control plan may be superimposed upon the site dimension plan, grading plan or storm drainage facilities plan if legible. The sediment and erosion control plan shall also show the following:

b. General limits of the area to be stripped of vegetation or disturbed by construction activities shall be shaded or otherwise clearly delineated.

c. A summary table showing the total site area and the total area estimated to be disturbed.

d. Proposed location(s) of temporary construction entrance(s) and concrete washout area.

e. Proposed sediment containment measures: vegetative filter areas, straw bale dikes, silt fences, temporary containment berms, diversion berms, inlet protection, etc. Adequate details and notes for each containment measure shall be included.

f. Site stabilization measures, showing the type of surface stabilization to be provided in various areas of the site, whether sod, erosion control blanket, mulch, concrete, etc. If more than one (1) type of erosion control blanket or mulch is specified, the different areas should be distinguished by use of varying shading or symbols.

g. Seeding and mulching specifications, and allowable seasons for temporary and permanent seeding.

h. Temporary and permanent erosion control measures, such as outlet protection, channel linings, or paved chutes, etc.

5. Drainage Area Maps

a. Drainage area maps shall be provided for both on-site areas and off-site areas. Due to the difference in area, it will typically be necessary to provide a larger scale map for on-site drainage areas, and a smaller scale map for off-site drainage areas.

b. Off-site drainage areas shall be shown as a minimum scale of 1"= 2000' (one inch equals two thousand feet).

c. On-site drainage area maps shall be shown superimposed upon the site plan, with existing and proposed topographic contours shown.

d. Drainage areas shall be clearly outlined on the map, and the identifying designation clearly shown.

e. Drainage areas shall be given the same designation as the inlet or reference point to which they are tributary (i.e., drainage area 1-A is tributary to inlet 1-A, and etc.).

f. The schematic plan of the proposed storm drainage improvements shall be shown on the drainage area map.

g. Both pre- and post-development drainage areas must be shown for each primary outfall from the site.

h. Include the flow path used for the development of the time of concentration used in detention basin calculations.

6. Site Grading Plans

a. The following items shall be included on the general layout sheet for all streets and/or drainage improvement projects.

(1). Property lines identified as to existing or proposed lot and block number.
(2). Elevation and location of nearest bench mark (U.S.G.S. datum).
(3). One-hundred year flood plain line.
(4). Existing streets, transportation facilities, utilities, and storm drainage facilities.
(5). Existing physical features including waterbodies and watercourses, sinkholes, springs, caves, faults, fracture trends, and photolineaments.
(6). Existing structures, pavements, sidewalks, tree masses, pavements, and fences.
(7). Proposed streets, transportation facilities, utilities, and storm drainage facilities.
(8). Proposed structures, sidewalks, and pavements.
(9). Proposed topographic contours.
(10). Existing and final grading contours drawn at intervals not to exceed five feet. Each fifth contour shall be drawn as an index contour by using a heavier line weight. Index contours must be labeled. Intervals of less than five (5) feet may be required by the City dependent on the character of the topography

7. Storm Drainage

a. Detailed alignment of the storm sewer along with all appurtenances, sizes of lines, conduit material and wall thickness, and other details relating to the storm drainage system including inlet and junction box (manhole) stations and top and invert elevations.

b. All existing drainage facilities and structures such as, but not limited to, irrigation ditches, roadside ditches, improved or unimproved drainage channels, gutter flow directions, culverts, etc. All pertinent information such as size, shape, slope, location, etc. of such facilities shall be included to facilitate review and approval of the plans.

c. Roadway section and grade including type of curb and gutter and gutter flow directions.

d. Erosion control and energy dissipation devices.

e. Proposed outfall point for runoff from the project area along with required easement information.

f. Routing and cumulative flows at various critical points along storm runoff.

g. Critical minimum finished floor elevations of all buildings adjacent to the project for protection from major storm runoff.

h. Distances between storm sewer system components and other existing or proposed utilities within the right-of-way or drainage easement.

i. Supporting calculations for storm drainage facilities must be included within the plan submittal. Supporting calculations shall include the following:

- Drainage area map.
- Summary table for inlet calculations.
- Summary table for storm sewer and channel design.
- Backwater computations for culverts and bridges.
- Hydraulic data for drainage channels with uniform flow.
- Water surface profile computations for drainage channels with gradually or rapidly varied flow.
- Calculations for detention facilities.
- Calculations for sediment basins and other sediment and erosion control facilities specified on the Sediment & Erosion Control Plan.
- Where required, calculations for directly connected impervious area, water quality capture volume, and stormwater quality BMPs.
- Flow path for time of concentration calculations.
- Detailed time of concentration calculations.
- USGS soil map showing breakdown of soil types.
- Curve number calculations.
- Rational method runoff coefficient calculations.

8. Sanitary Sewers/Water Lines

a. Existing water distribution facilities including, but not limited to, pipe size and location, valves, fire hydrants, blow-offs, etc.

b. Existing sanitary sewer facilities including, but not limited to size, slope, location, hydraulic capacity, and all pertinent information regarding which trunk line will ultimately receive the wastewater collected by the proposed system.

c. Proposed piping with all appurtenances plainly labeled. Proposed piping shall be a heavier line-work.

d. Existing or proposed easements and/or tracts through offsite areas.

e. Estimated average quantity of wastewater generated offsite that would be tributary to the proposed development/improvement project, naturally as developed. The "Land Use Plan", which is a part of the City's Comprehensive Plan shall be the basis for determining the future use of offsite undeveloped land.

f. All design elevations shall be invert of pipe. Top of pipe is acceptable for existing utilities.

g. Existing utilities, particularly where crossed, with "as-built" elevations and stations.

h. Stationing for the entire length of the utility beginning at the downstream end of the project. Stationing shall be provided for all manholes, fire hydrants, valves, elbows, tees, service laterals, dead-end assemblies and all other related items.

i. A uniform system of line and manhole designation shall be used subject to the approval of the Public Work Director.

j. Detailed alignment of the proposed sewer with the manhole designation, station and angle shown at each manhole to provide unquestionable locations of the sewer within street right-of-way or on private property.

k. All manholes shall be shown with manhole designation station, deflections, rim elevations and invert elevations. Drop manholes shall be designated as such. Bolt-down covers shall be designated as such. Invert elevations shown shall be the invert of the pipe in and out of the manhole. Proposed finish grade elevation of top of manhole shall be shown. Distance between manholes shall be shown as well as the gradient, pipe size, and type of material.

l. The channel center line of waterways within fifty (50) feet either side of center line of sewer shall be shown.

m. Results of all rock borings shall be shown at the proper locations.

n. Accurate elevations of either the first-floor surface or the basement floor surface shall be shown, and identified, for all existing and/or proposed structures for all building sites to be served by the proposed sewer system.

o. Station, length, and size of each service lateral.

p. Profile view shall show existing grade at the center line as a dashed line, proposed finish grades or established street grades by solid lines. Each line shall be properly identified. The proposed sewer shall be shown as double solid lines properly showing the height of the pipe.

q. Alignment of the proposed water line dimensioned from curb lines or right-of-way lines.

9. Plan and Profile Sheets

a. The following items shall be included on the plan and profile sheets for all improvement projects.

(1). North arrows and graphic scale.
(2). Elevation and location of all applicable bench marks (USGS datum).
(3). Existing and proposed streets with names and widths.
(4). Property lines properly identified as to existing or proposed lot, block and subdivision.

(5). All existing and proposed utilities such as power, gas, oil, water, telephone, sewer, cable television, and other items shall be properly located in conformance with the best information available (from the records of the owner of such facilities or field location) and identified as to size, material, and type of construction.
(6). All existing and known proposed improvements within seventy-five feet each side of center line shall be shown at their proper locations. This shall include such existing items as paved streets, curbs and gutters, driveways, culverts, fire hydrants, utility poles, trees, shrubs, fences, walls, houses, and other such items, and shall be identified as to type, size, material, etc., as may be applicable. In case of new developments, some irrelevant items may be omitted.
(7). All existing easements and right-of-way information recorded with the county.
(8). All proposed easements and right-of-way information.
(9). Minor construction notes shall appear on the proper plan and profile sheets.
(10). Locations and widths of existing and proposed sidewalks.
(11). In addition, the following items shall be included on the plan and profile sheets for the particular type of improvement stated below.

(a). Streets

- Width of right-of-way and width of pavement, (BOC to BOC), on all plan sheets.
- Typical cross-section for roadway(s).
- Station and critical elevation (flowline, invert of pipe, etc.) of all utility or drainage appurtenances, both existing and proposed.
- Indicate vertical and horizontal locations of all existing and proposed utility crossings on street profiles, including curb inlets.
- Flow direction arrows, particularly at intersections.
- Match lines and consecutive sheet number, beginning with cover sheet.
- Station and elevation of all curb returns (at 1/5 points); horizontal P.C.'s, P.T.'s, etc.; high or low point of all vertical curves; existing and proposed.
- Curb return radii, existing and proposed.
- Complete horizontal curve data for curbs and right-of-way, (R, L, Tan)
- Centerline stations and widths of all non-single family residential driveways and all intersecting roadways.
- Basis of plan view and profile elevations shall be the same, i.e., flowline and flowline, top of curb and top of curb, etc.
- Existing grades or established street grades shown as a solid line.
- All design elevations shall be centerline, top of curb, lip of gutter, or flowline (preferred) for 6" vertical curb and gutter; or lip of gutter, or flowline (preferred) for combination curb and gutter. The basis for as-built information shall be the same as the design (both flowline or both top of curb, etc.).

- Stationing continuous for the entire portion of the roadway shown in the plan view (100 feet minimum stationing), with the centerline station of all non-single family residential driveways and all intersecting roadways clearly labeled.
- Location of any pavement expansion joints in the plan view.
- All existing curbs, gutters, sidewalks, and pavement adjacent to the proposed design (minimum distance of 100 feet). Basis for existing grades shall be "as-built" or field verified elevations at intervals not to exceed fifty (50) feet. Previously approved designs are not an acceptable means of establishing existing grades.
- Station and elevation of all horizontal P.C.'s, P.C.C.'s and etc.; existing and proposed.
- Station and elevation of all vertical grade breaks, existing (as-built) and proposed.
- Distance and grade or slope between grade breaks.
- Vertical curves, where necessary, with PVI, PVC, and PVT, high or low point (if applicable) stations and elevations. All vertical curves shall be labeled with length of curve (L) and K (=L/A). All vertical curves shall be symmetrical.
- Design speeds and stopping sight distances for all vertical and horizontal curves.
- Existing and proposed utilities, (location, type and size). Field verified elevations and locations are required to be indicated on the plans for all utilities (existing or proposed) which will potentially affect the design and construction of the improvement.

10. Cross Section Sheets

a. The following items shall be included on the cross-section sheets.

(1). Typical roadway cross-section for all roadways, existing or proposed, within and adjacent to the proposed development. These cross sections shall appear on the detail sheet. They shall indicate type of roadway(s), profile grade design point (centerline, flowline, top curb, lip of gutter, etc.), roadway width, right-of-way, type of curb, gutter, and walk, pavement cross slope, etc... Cross-sections shall show existing grade lines a minimum of ten (10) feet beyond right-of-way lines.
(2). Cross-sections shall be shown at all intersecting streets and driveways.
(3). Channel cross-sections shall be shown for all drainage channel improvements.
(4). Additional cross-sections shall be shown as required by the City to clearly describe the extent of the grading operations.

11. Standard and Special Detail Sheets

a. Detail sheets shall be included to show all details of appurtenances, material, and construction whether or not covered by the Standards Drawing Details. When available, details shall conform to the Standard Drawing Details, labeled with the City's detail identification and are to be drawn clearly and neatly with proper identifications, dimensions, materials, and other information necessary to insure the desired construction.

12. Private Improvements.

a. Private improvements, if any, shown on public improvement plans, shall be clearly defined and marked as such. These improvements will not be maintained by the City and, as such, an appropriate note shall be included on the drawings.

13. Required Notes

a. The following general notes will be required as a minimum on all plan submittals for public improvement projects. These notes are not meant to be all-inclusive, and in certain situations the City may require the use of additional notes.

(1). Water

- Development plans are approved initially for one (1) year after which they automatically become void and must be updated and re-approved by the City before any construction will be permitted.
- The City's plan review is only for general conformance with City Design Criteria and the City Code. The City is not responsible for the accuracy and adequacy of the design, or dimensions and elevations that shall be confirmed and correlated at the job site. The City through approval of this document assumes no responsibility other than that as stated above for the completeness and/or accuracy of this document.
- The contractor shall have one (1) signed copy of the plans (approved by the City) and one (1) copy of the Construction Specifications at the job site at all times.
- Construction of the improvements shown or implied by this set of drawings shall not be initiated or any part thereof undertaken until the City is notified of such intent, and all required and properly executed bonds and permit fees are received and approved by the City.
- The Construction Specifications, latest edition, shall govern construction of this project.
- All existing utilities indicated on the drawings are according to the best information available to the Engineer; however, all utilities actually existing may not be shown. Utilities damaged through the negligence of the contractor to obtain the location of same shall be repaired or replaced by the contractor at his expense.
- Include earth pipe embedment at intervals not to exceed 400 feet for pressure lines.
- All backfill shall be compacted.
- Contractor shall not be allowed to work on Sundays. Holiday or Saturday work shall be as approved in advance by the City.
- All materials and workmanship associated with this project shall be subject to inspection by the City. The City reserves the right to accept or reject any such materials and workmanship that does not conform to the Construction Specifications.
- The contractor shall notify the Public Work's Department twenty-four (24) hours prior to the beginning of construction. In addition a minimum of twenty-four (24) hours notice shall be provided for any required inspections.

- City required inspections shall include but not be limited to; all water and sewer crossings, all encasements, all water lines, all service lines and all thrust blocks prior to backfilling. All water lines will be pressured tested and bacteria tested after backfilling. All testing after backfilling except bacteria testing, will be conducted by the contractor under the observation of the City's representative. After final grading is complete, the City's representative will verify proper final grade at all meter lids, valve boxes and fire hydrant. In addition all tracer wire installation will be evaluated.
- Relocation of any water line, sewer line, service line or any other utility thereof required for the construction of this project shall be the responsibility of the contractor at his expense.
- The proposed water line improvements shown by this set of drawings have been designed to provide the following fire flow requirements as determined by the City:_____GPM (Note to be placed on development drawings that contain areas zoned for higher densities than R-2).
- Contractor shall provide two operating keys (T-bars) for operation of the wrench nuts for the water valves.

(2). Sanitary Sewer

- Development plans are approved initially for one (1) year, after which they automatically become void and must be updated and re-approved by the City before any construction will be permitted.
- The City's plan review is only for general conformance with City Design Criteria and the City Code. The City is not responsible for the accuracy and adequacy of the design, or dimensions and elevations that shall be confirmed and correlated at the job site. The City through approval of this document assumes no responsibility other than as stated above for the completeness and/or accuracy of this document.
- The contractor shall have one (1) signed copy of the plans (approved by the City) and one (1) copy of the Construction Specifications at the job site at all times.
- Construction of the improvements shown or implied by this set of drawings shall not be initiated or any part thereof undertaken until the City is notified of such intent and all required and properly executed bonds and permit fees are received and approved by the City.
- The Construction Specifications, latest edition, shall govern construction of this project.
- All existing utilities indicated on the drawings are according to the best information available to the Engineer; however, all utilities actually existing may not be shown. Utilities damaged through the negligence of the contractor to obtain the location of same shall be repaired or replaced by the contractor at his expense.
- Include earth pipe embedment 20 feet upstream of each manhole for gravity lines and at intervals not to exceed 400 feet for pressure lines.
- All backfill shall be compacted.
- All stublines shall be laid on 1.00% minimum grade unless approved otherwise.
- _____denotes Minimum Basement Floor Elevation.

- All materials and workmanship associated with this project shall be subject to inspection by the City. The City reserves the right to accept or reject any such materials and workmanship that does not conform to the Construction Specifications.
- The contractor shall notify the Public Work's Department a minimum of twenty-four (24) hours prior to the beginning of construction. In addition a minimum of twenty-four (24) hours notice shall be provided for any required inspections.
- City required inspections shall include but not be limited to; all water and sewer crossings, all encasements, sewer lines, all service lines and all manholes prior to backfilling. All sewer lines will be air tested and also pulled with a mandrel after backfilling. All manholes will be vacuum tested after backfilling. Each section of sanitary sewer main shall be lamped by the Contractor in the presence of the City Inspector. All testing after backfilling will be conducted by the contractor under the observation of the City's representative All tracer wire installation will be evaluated. After final grading is completed, the City's representative will verify proper final grade at all manhole rims. In addition, the City may elect to camera test all sewer mains for defects, irregularities and compliance with design profile and specifications. The City may also elect to smoke test the entire sewer system.
- Contractor shall not be allowed to work Sunday. Holiday or Saturday work shall be as approved in advance by the City.
- Relocation of any water line, sewer line, service line or other utility thereof required for the construction of this project shall be the responsibility of the contractor and shall be at his expense.
- The Contractor shall install and properly maintain a mechanical plug at all connection points with existing lines until such time that the new line is tested and approved.

(3). Streets and Storm Drainage

- Development plans and drainage reports are approved initially for one (1) year, after which they automatically become void and must be updated and re-approved by the City before any construction will be permitted.
- The City's plan review is only for general conformance with City Design Criteria and the City Code. The City is not responsible for the accuracy and adequacy of the design, or dimensions and elevations that shall be confirmed and correlated at the job site. The City through approval of this document assumes no responsibility other than as stated above for the completeness and/or accuracy of this document.
- The contractor shall have one (1) signed copy of the plans (approved by the City) and one (1) copy of the Construction Specifications at the job site at all times.
- Construction of the improvements shown or implied by this set of drawings shall not be initiated or any part thereof undertaken until the City is notified of such intent, and all required and properly executed bonds and permit fees are received and approved by the City.
- The Construction Specifications, latest edition, shall govern construction of this project.

- All existing utilities indicated on the drawings are according to the best information available to the Engineer; however, all utilities actually existing may not be shown. Utilities damaged through negligence of the contractor to obtain the location of same shall be repaired or replaced by the contractor at his expense.
- All backfill shall be compacted.
- A minimum of one (1) compaction test and a maximum of two (2) compaction tests shall be performed by a qualified testing laboratory for every 1,000 feet of street construction. Soil samples for such tests shall be collected by laboratory technicians. All testing laboratory expenses shall be paid for by the contractor.
- All materials and workmanship associated with this project shall be subject to inspection by the City. The City reserves the right to accept or reject any such materials and workmanship that does not conform to the Construction Specifications.
- The Contractor shall notify the Public Work's Department a minimum of twenty-four (24) hours prior to the beginning of construction. In addition a minimum of twenty-four (24) hours notice shall be provided for any required inspections.
- City required inspections shall include but not be limited to; subgrade prior to base course application, base course prior to sidewalk, curb or asphalt/concrete application and the final sidewalk, curb and asphalt/concrete application. Black base shall be inspected prior to application of asphalt surface course. All storm pipes and boxes shall be inspected by the City's representative prior to any backfilling. Nuclear density tests or proof rolling shall be provided by the contractor upon demand by the City. In addition, the City may elect to camera test all storm sewer mains.
- Contractor shall not be allowed to work Sundays. Holiday or Saturday work shall be as approved in advance by the City.
- Relocation of any water line, sewer line, service line or other utility thereof required for the construction of this project shall be the responsibility of the contractor and shall be at his expense.

(4). Sediment and Erosion Control Plan

- This plan shows the location and details for primary sediment controls to be constructed. The contractor is responsible for controlling erosion and discharge of sediment from the site at all times during construction. The contractor shall provide necessary measures during all phases of his operations regardless of whether they are specifically noted on this plan and shall maintain and replace controls as necessary during the course of his operations.
- Temporary construction entrance(s) and silt fences, fiber rolls or other initial sediment controls shown on this plan must be installed prior to any land disturbance.
- Sediment basins and detention facilities shown on this plan shall be installed prior to any other land disturbance.
- The contractor shall clean streets both interior and adjacent to the site, as needed, after each rainfall, and at the end of construction.

- The contractor is responsible for controlling dust during construction and shall water the construction areas whenever conditions warrant.
- The contractor is responsible for cleaning accumulated sediment from storm drains prior to approval of construction.
- All disturbed areas not receiving other permanent stabilization such as pavement, roofs, sod, etc., shall be seeded and mulched, as specified. Vegetation shall be established before temporary sediment controls can be removed and prior to final approval of construction.
- The contractor is responsible for inspecting the BMP's, weekly and after it rains in accordance with the MODNR erosion control permit.
- The contractor is responsible for maintaining copies of the Sediment and Erosion Control Plan, the Stormwater Pollution Prevention Plan, (SWPPP), and the weekly inspection reports on site at all time.
- The City's approval of these erosion control plans in no way releases the developer/contractor from the responsibility for all sediment/erosion control methods to be in compliance with the City's Standards and Codes. This includes, but is not limited to; proper maintenance of all controls in place and providing additional control as required for both sheet flow and concentrated flow areas.

14. Approval Block. A signature block shall be required on the cover sheet of all plans and reports submitted for review and approval. All plans and reports require the signature of the Public Works Director and the date of such signing for formal approval by the City. After one year, the plans and reports shall become null and void and shall be resubmitted prior to approval of construction of that project. The general form of the approval block for construction drawings shall be as follows:

APPROVED FOR ONE YEAR FROM THIS DATE

_____ _____

City of Ozark Public Works Director Date

The City's approval of these improvement plans in no way releases the developer/contractor from the responsibility to be in compliance with the City's Standards and Codes.

1.11 Record, (as-builts) Drawings;

A. The owner of the tract proposed for subdivision shall submit record, (as-built), drawings to the Planning and Development Department for approval. Record, (as-builts), drawings shall be provided to the Public Works Department prior to acceptance for any other improvement projects that includes public infrastructure The drafting of the record, (as-built), drawings shall comply with all of the same criteria as the construction drawings and shall be corrected to show the project as constructed. The drawings shall accurately and completely denote all changes made during the course of the work. Each sheet within the plans shall be clearly marked as "Conforming to construction Records" and shall include the date of revision and certifications by the engineer. All manhole depths shall be measured and noted. The Developer's Engineer shall gather field notes and shall conduct field surveys of all items, (fire hydrants, valves, manholes, storm boxes, exposed storm pipe ends, storm water detention basins etc.) to ensure the accuracy of the record, (as-built) drawings. Where changes occur, the Developer's Engineer shall verify and certify in writing that all design criteria is still met. The record, (as-built) drawings shall comply with the following:

1. As-built information shall be clouded and noted with a symbol showing the revision number.

2. The record, (as-built) drawings shall be sealed by an engineer registered in the State of Missouri.

3. In addition, when construction of the improvements is completed, the Developer's Engineer shall perform surveys to determine that the location, dimension, and grade of the drainage improvements is in substantial conformance with the approved plans. Location of improvements shall be checked by field survey to ensure that the improvements are completely located within the easements or rights-of-way which have been provided. The location of improvements which vary more than six inches (6") from the location shown on the approved plans must be approved in writing by the City.

4. Elevations and grades shall be verified at the following locations:

- Center of access manhole or grate for junction structures and inlets.
- Inlet entry for side opening inlets (except curb opening inlets).
- Pipe and culvert inverts. For box culverts greater than five feet (5') wide, invert elevation shall be checked at each side of the inlet and outlet.
- Detention basin and sediment basin outlet structures.
- Maximum intervals of one hundred feet (100') and at grade changes in drainage channels (excluding road side borrow ditches).
- Detention and sediment basins.

5. Elevations differing by more than one-tenth of a foot (0.1') from plan grades or five-hundredths of a foot (0.05') for detention basin outlet structures must be approved in writing by the City prior to final approval.

6. Dimensions must be verified for the following:

- Pipe diameter for circular pipe.
- Height and width for elliptical or arch pipe, or box culverts.
- Drainage channel cross-sections at maximum intervals of two hundred feet (200').
- Erosion protection at pipe outlets.
- Overflow spillways and outlet structures for detention and sediment basins.
- Detention and sediment basin volume.

B. Submittal of Record Drawings.

1. After approval and any required revision, one (1) paper copy and one (1) Abode pdf digital copy and one AutoCAD dwg. file shall be submitted to the City. The digital copies may be submitted on a CD or e-mailed to engtech@ozarkmissouri.org. The paper copies shall be separately bound on 24" x 36" sheets. Each sheet within the plans shall be clearly marked as "Record Drawings" and shall include the date of revision and certifications by the Engineer. The digital copies and the paper copy shall be to standards acceptable to the Director of the Public Works Department.

2. The AutoCAD dwg. file shall comply with the following; Missouri Coordinate System of 1983, Central Zone, (in U.S. feet). The AutoCAD dwg. file shall include all external referenced files and appropriate layers and shall be on state plane. In addition a digital copy shall be provided as an Abode pdf format with a copy of each individual drawing sheet.

Section 1.12 Pre-Construction Conference

1.12.1. Prior to the commencement of any construction or installation of any infrastructure improvements, a pre-construction conference shall be held with the developer/owner or his representative, the contractor(s) responsible for installation of the infrastructure improvement, the Public Works Director or his representative, and Public Works staff. The pre-construction conference shall be held to ensure that all applicable provisions of this Ordinance or other applicable law, rule, or regulation have or will be met, that all applicable permits have been obtained, and that any questions regarding the scheduling of construction and installation of improvements are resolved. The developer/owner or his representative shall be responsible for contacting the Public Works Department to schedule the pre-construction conference. Public Works Department will then notify the parties of the date, time and place of the pre-construction conference.

Section 1.13 Inspection Requirements

1.13.1. Periodic inspections shall be required during construction work. These inspection requirements are outlined in the individual standards for streets, sidewalks, drainage or other public improvements.

1.13.2. The developer shall provide inspection services for all improvements that will be dedicated to the City of Ozark and all stormwater facilities improvements. These inspections shall be performed by or under the direct supervision of the developer's engineer who shall be registered in the State of Missouri. Inspections shall be of sufficient frequency to enable the developer's engineer to provide to the City a sealed certification that the improvements were constructed in accordance with the approved engineering design plans, or in accordance with approved record (As-Built) plans.

1.13.3. The developer shall also submit copies of field inspection reports and testing results in sufficient detail to record the history of the entire installation, testing and deviations from the approved engineering design plans. These reports shall bear the seal of an engineer registered in the State of Missouri.

1.13.4. These inspections, reports and certifications shall be the financial responsibility of the developer. In no case shall the presence of City personnel during any part of the construction and testing constitute acceptance by the City or a substitute for on-site observation by the developer's engineer.

1.13.5. less otherwise specified in any of the regulations contained in this Ordinance, the developer shall notify the City a minimum of twenty-four (24) hours prior to any testing of public improvements. If the City requests to be present during any phase of construction and testing and is not notified by the developer, the developer shall uncover concealed work or retest any materials or systems for the City's personnel to observe.

ARTICLE II

STREETS, SIDEWALKS AND OFF-STREET PARKING STANDARDS

Section 2.1 Street-General Requirements

2.1.1. The classifications, extent, width, grade and location of all streets shall conform to the City's Comprehensive Plan and Major Thoroughfare Plan in addition to the Ozark Transportation Organization's Long Range Transportation Plan.

2.1.2 In any case where additional street right-of-way is required, the additional right-of-way shall be split evenly on both sides of the existing right-of-way unless otherwise approved by the Board of Aldermen.

2.1.3. Where not shown, the arrangement and design standards of streets shall conform to the provisions herein or the Missouri Department of Transportation or Ozark Special Road District or Christian County where applicable. Streets which have an entry onto a state highway will require approval from the Missouri Department of Transportation. Streets which have an entry onto a Christian County or Ozark Special Road District roadway will require Christian County or Ozark Special Road District approval.

2.1.4. The arrangement of streets in new subdivisions shall be coordinated with existing, proposed and anticipated streets outside of the subdivision. Provision shall be made for the continuation of existing streets in adjoining areas.

2.1.5. When a new subdivision adjoins a tract susceptible to being subdivided, new streets shall be extended to the boundaries of such tract.

2.1.6. Streets shall be related appropriately to the topography and street grades shall conform as closely as practical to the original topography. Street grades shall be in accordance with the requirements of this Design Standards.

2.1.7. Local streets shall be designed so as to discourage through traffic. However, provisions must be made for the extension of arterial and collector streets into and from adjoining areas.

2.1.8. Every lot shall have access to a road that provides reasonable ingress and egress for emergency and non-emergency vehicles as well as for the intended use of the lot. Commercial or industrial lots shall have access to a collector street, but shall not have direct access to any residential street or residential collector street, except in the case of appropriately separated planned retail center.

2.1.9. When a subdivision abuts or contains an arterial street, the Planning and Zoning Commission may require marginal access streets, reverse frontage lots, or other such treatment as may be necessary for adequate protection of abutting properties and to provide separation of through and local traffic.

2.1.10. Half-streets shall be prohibited except where such streets, when combined with a similar street (developed previously or simultaneously) on property adjacent to the subdivision, create a street that meets the right-of-way and pavement requirements and this Ordinance. In such case, the developer shall dedicate that portion of land in the proposed subdivision that will complete the street right-of-way to the minimum standards.

2.1.11. Blocks shall have sufficient width to provide for two (2) tiers of lots of appropriate depth, except in the case of reversed frontages. The lengths of blocks shall be appropriate in the opinion of the Planning and Zoning Commission for the locality and the type of development contemplated and shall comply with the provisions of Chapter 410, Subdivision Regulations and Requirements of the City's Municipal Code.

Section 2.2 Street-Design Guidelines

2.2.1. **General.** Proposed street improvements within the City shall conform to the pattern established in the Major Thoroughfare Plan as adopted by the City. Street improvements shall be designed to conform to applicable codes, regulations, ordinances, and the provisions set forth in these criteria as established by the City. Plans for said improvements shall be submitted to the Public Works Director for approval and shall include all information as may be required or described hereinafter.

2.2.2. **Functional Classification of Streets**. The classification of streets shall be generally defined as follows:

A. **Primary Arterial Streets**. Primary streets provide for high to moderate-volume, moderate-speed traffic movement between and through major activity centers. Access to abutting property is subordinate to traffic flow and is subject to necessary control of entrances and exits.

B. **Secondary Arterial Streets**. Secondary arterial streets augment and feed the primary arterial system and are intended for moderate-volume, moderate-speed traffic movement. Access to abutting property is partially controlled.

C. **Primary Collector/Commercial Streets**. Primary collector streets collect and distribute traffic between arterial streets and residential collector or residential/local streets and are intended for short length trips while also providing access to abutting properties. Commercial streets serve areas predominately zoned for commercial or industrial uses. The City may require additional lanes as required to serve intended or future developments.

D. **Residential Collector**. Residential collector streets are designed to collect and distribute traffic from between residential streets and collector or arterial streets. Residential collector streets are intended for low-speed low-volume traffic movement and for short length trips. Design of residential collector streets will vary depending on the character and intensity of traffic generated by adjacent land development. Parking may be allowed on the street and bicycle lanes may be required. Any proposed design for residential collector streets shall be submitted to the City for review and approval.

E. **Residential/Local Streets**. Residential/Local streets are designed to provide direct access to abutting property. Residential/Local streets are intended for low-speed low-volume traffic movement and for short length trips.

F. **Downtown Local,** Provides direct access to abutting property. Downtown local streets are intended for low-speed, low-volume traffic movement and for short length trips. Design of downtown local streets varies depending on the character and intensity of traffic generated by adjacent land development as well as the existing right of way and significant buildings and the Design Standards. Design of downtown local streets will vary depending on the character and intensity of traffic generated by adjacent land development. Any proposed design shall be submitted to the City for review and approval.

2.2.3. **Street Design Standards,** (Refer to Ozark Transportation Organization standards for additional details.)

	PRIMARY ARTERIAL	SECONDARY ARTERIAL	PRIMARY COLLECTOR*	RESIDENTIAL COLLECTOR	RESIDENTIAL / LOCAL
Minimum Right-of-way Width (ft)	110	80	65	55 or 60**	50
Street Width (BOC-BOC in ft)	29 Ea Side	41 or 46**	29 or 35**	29 or 35**	29
Median Width (ft)	18'	NA	NA	NA	NA
Minimum Pavement Depth (Asphaltic Concrete) inches	***	***	See standard details	See standard details	See standard details
Design Volume (VPD) Range	10,000-30,000	6,000-20,000	1,500-8,000	800-1,500	Less than 800
****Design Speed (MPH)	35-45	30-35	30	25	25
Maximum Grade	6%	6%	8%	10%	12%
Minimum Grade	0.5%	0.5%	0.5%	0.5%	0.5%
Curb Return Radius	***	50'	30'	25'	25'
Minimum Radii, Horizontal Curves	***	600'	400'	300’	175'
Max. Superelevation*****	***	0.04	0.03	0.02	0.02
Vertical Curves, K Values; Crest	***	80	60	40	20
****** Sag	***	70	60	50	30
Min. Safe Stopping Sight Distance (ft)	***	325	250	200	150
Min. Safe Stopping Distance At Intersection (ft)	***	500	450	300	250
Minimum Spacing for Non-Signalized Intersections, Centerline to Centerline	1/4 Mile	660 feet	660 feet	300 feet	300 feet
Minimum Distance Private Driveway Curb Cut Spacing, Centerline to Centerline in feet	330 Right in & Right Out Commercial Only	210 Commercial Only	160 Commercial Only	Ref. Paragraph 2.2.22.A.2	Ref. Paragraph 2.2.22.A.2
Minimum Distance from Intersection of cross street ROW to edge of driveway curb cut in feet	250	200	150	25	25
******* Sidewalk width (ft)	5’ Min.	5’ Min.	5’ Min.	5’ Min.	5’ Min.
Parking Permitted	No	No	No	One Side	One Side
Storm Sewers	Yes	Yes	Yes	Yes	Yes
Curb & Gutter	Barrier	Barrier	Barrier	Barrier	Barrier
Number of lanes	4 to 6	2 to 3	2	2	2

* Also applicable to commercial streets. Commercial streets may require additional width for on-street parking.
** Increased width if bicycle route is included.
*** To be individually designed and approved.
**** Design Speed criteria for horizontal and vertical alignment should meet the requirements of the current edition of "A Policy on Geometric Design of Highways and Streets, AASHTO".
***** Minimum length of superelevation runout = 100’.
****** Length of vertical curves, (L) = KA with K from table above and A = algebraic difference in grades.
******* Installed as per the requirements indicated in the latest version of the Code of Ordinances of the City.

2.2.4. **Off-Center Street Intersections**. Off-center street intersections shall be separated by a minimum centerline to centerline dimension of three hundred feet.

2.2.5. **Intersection Vertical Alignment**. In all cases where a higher functional street intersects with a lower functional street, normal street crown shall be maintained on the higher functional street. Where streets of equal function intersect, street grades shall coincide in the center of the intersection with reduced rideability for both streets, or a warping of the cross slope for both streets

2.2.6. **Right-of-Way Triangle Requirements**

Intersection of with	Primary Arterial	Secondary Arterial	Primary Collector	Residential Collector	Residential/ Local
Primary Arterial	A	A	B	B	C
Secondary Arterial	A	B	B	C	D
Primary Collector	B	B	C	C	D
Residential Collector	B	C	C	C	D
Residential/Local	C	D	D	D	E

A – 100' X 100' ROW triangle w/separate right-turn lanes
B– 30 X 30' ROW triangle w/50' corner radii
C– 10' X 10' ROW triangle, (or 15' ROW radius) w/30' corner radii
D– 10' X 10' ROW triangle, (or 15' ROW radius) w/20' corner radii
E – No ROW triangle w/15' corner radii

2.2.7. **Leveling Areas of Intersection.** Any approach leg of an intersection that is subject to either stop control or a signalized intersection where vehicles may be stored while waiting to enter an intersection shall be designed with a maximum grade on the approach legs of three (3) percent within a minimum length of 100 feet. The 100 foot shall be measured from the intersection of the edge of gutter flag or edge of pavement, with a maximum cross-fall of 6" at the throat of the radius returns of the intersection street.

2.2.8. **Street Intersections.** Intersections involving the junction of more than two (2) streets shall be prohibited. See chart above for intersection spacing requirements. .

2.2.9. **Sight Distances at Intersections.** Sight distance is a function of the intersection control and vehicle speed. See appropriate AASHTO standards in the latest edition of Geometric Design of Highway and Streets.

2.2.10. **Minimum Angle of Intersection**. It is desirable for all intersections to meet at approximately a 90 degree angle. Skewed intersections should be avoided, and in no case should the angle be less than 60 degrees. When local streets intersect collector or arterial streets, the angle shall not be less than 75 degrees.

2.2.11. **Maximum Gradient**. The maximum gradient for streets as noted in Section 2.2.3 may be exceeded only upon written approval of the Director of Public Works. Such approval will only be granted in unusual cases where grades within the acceptable limits cannot be obtained.

2.2.12. **Grading Gradients**. Except for the sidewalk surface, the finished grade within the limits of the right-of-way shall slope from one-quarter (1/4) inch vertical to one (1) foot horizontal minimum; to one-half (1/2) inch vertical to one (1) foot horizontal maximum measured above the back of the curb. The grading gradients may be varied only upon written approval of the Director of Public Works. See details in the Standard drawing details.

2.2.13. **Grade Breaks.** Grade breaks will be permitted up to 1% street center-line profile grade differential. A vertical curve will be required for all street center-line profile grade differentials exceeding 1%.

2.2.14. **Connections to Existing Pavements.** Where a new street is to connect to an existing street, all deteriorated or cracked asphalt within five (5) feet of the connection point shall be removed to a point where sound material is found. If full-depth pavement removal is required the subgrade will be recompacted to 95% of standard density.

2.2.15. **Storm Drainage.** All storm drainage works constructed in connection with street improvements shall be designed in accordance with the Design Standards.

2.2.16. **Cul-De-Sacs.** Permanent dead-end streets or cul-de-sac shall be no longer than 750 feet and shall provide at the closed end a paved turn-around having a minimum diameter of one hundred (100) feet to the back of the outside curb and one hundred twenty (120) feet to the street right-of-way line. See details in the Standard Drawing Details.

2.2.17. **Temporary Turn-Arounds**. At locations where streets are to be temporarily terminated which will be extended at a later date, and said street extends beyond the intersection of an adjacent street more than 150 feet, a temporary cul-de-sac or "hammerhead" turnaround shall be constructed. This requirement may be omitted only upon written approval of the Director of Public Works. See details in the Standard Drawing Details.

2.2.18. **Other Design Criteria**. All other street design elements not contained within these criteria shall be in accordance with the most current edition of "A Policy on Geometric Design of Highways and Streets" authored by the American Association of State Highway and Transportation Officials (AASHTO) or other applicable AASHTO design guides.

2.2.19. **Driveway Elevations**. Driveways shall attain top of curb elevation within the right-of-way. Break-over grades for crest drives shall be 8% maximum and sag drives shall be 12% maximum. Driveway elevation shall allow for a smooth sidewalk profile and appropriate ADA cross-slopes. See details in the Standard Drawing Details.

2.2.20. **Curb and Gutters**. All streets shall be constructed with concrete curb and gutter. Curb and gutter shall be installed in conformance with details in the Standard Drawing Details.

2.2.21. **Cut and Fill Slopes.** Slope adjoining right-of-ways shall be sloped no steeper than a 3:1 grade. 4:1 grades are preferred where possible.

2.2.22. **Driveway Approaches**

A. All driveway entrances and other openings onto streets within the City of Ozark's planning jurisdiction shall be constructed so that:

1. Vehicles can enter and exit from the lot in question without posing any substantial danger to themselves, pedestrians or vehicles traveling on abutting streets. Interference with the free and convenient flow of traffic on abutting or surrounding streets is minimized.

2. For residential streets, only one driveway approach shall be permitted abutting any frontage of less than eighty (80) feet. The number of driveways abutting any frontage of eighty (80) to one hundred fifty (150) feet shall not exceed two (2). The number of driveways for frontages of more than one hundred fifty (150) feet and less than one thousand eight hundred (1800) feet shall not exceed three (3). The number of driveways for frontages of more than one thousand eight hundred (1800) feet shall not exceed one (1) driveway per two hundred (200) feet of frontage. A minimum distance of forty (40) feet shall exist between the interior lines of adjacent driveways serving one lot.

3. No driveway approach shall be permitted which will interfere with any traffic control devices or public utilities including curb inlets and fire hydrants. The direction of any garage opening shall not align with an existing fire hydrant or curb inlet location. No driveway pavement shall be installed over manholes, valves boxes, water meters and etc.

4. All driveway approaches shall be located a minimum of 5' from edge of driveway to property line. Radius or sloped edge of the driveway approach shall not extend beyond the projection of the adjacent property line, extended perpendicularly to the right-of-way line. See details in the Standard Drawing Details.

B. Where drainage culverts are required, all driveway entrances and other openings onto streets shall be constructed so that:

1. The culvert is at least fifteen (15) inches in diameter, with a minimum of twelve (12) inches of surface cover over the culvert or as determined by the Public Works Director. Larger sizes may be required as determined by the Public Works Director.

C. The size of culverts under City streets shall be approved by the City Public Works Director but shall be at least fifteen (15) inches in diameter.

2.2.23. dewalks

A. Sidewalks shall be constructed on all new public streets as per the requirements indicated in the latest version of the Code of Ordinances of the City of Ozark. Sidewalks may also be required along existing public streets for the full length of all street frontages of any proposed development or structure. Sidewalks shall comply with all requirements of the latest edition of the ADA Standards for Accessible Design.

B. Public sidewalks shall be located within the street right-of-way but shall not be built longitudinally over sanitary sewer or water mains. Sidewalks shall be constructed of Portland concrete. Decorative brick walk ways may be permitted with approval by the Director of Public Works. Colored, stamped concrete resembling brick would be preferred over decorative brick.

C. Maximum longitudinal grade for sidewalks shall either be 5% maximum running grade or matching the profile grade established for the adjacent roadway. Cross slopes of sidewalks shall not exceed 2% maximum. Minimum cross-slope of sidewalks shall be 0.5%.

D. Sidewalks shall be a minimum of 5 feet wide. A grass planting strip shall normally be provided between the curb and the sidewalk. Sidewalks adjacent to the back of curb shall be a minimum of 6 feet wide. Public sidewalks located adjacent to multi-store front commercial buildings shall be a minimum of eight (8) feet wide. Clear width shall not be less than 48" at any point location while not exceeding 36" in length.

E. Whenever the City of Ozark finds that a means of pedestrian access is necessary from the subdivision to schools, parks, playgrounds, or other roads or facilities and that such access is not conveniently provided by sidewalks adjacent to the streets, the developer may be required to construct other walkway improvements to provide such access.

F. All sidewalks shall be constructed up to each intersecting street and curb ramps shall be provided for intersections at the curb return and other major points of pedestrian flow. A curb ramp shall be provided across from the curb ramp at the opposite curb return where sidewalks exist or are proposed. Cross slopes for accessible crosswalks on street crossings shall not exceed 2% maximum. Curb ramps and the flared sides of curb ramps shall be located so that they do not project into vehicular traffic lanes, parking spaces or parking access aisles. Curb ramps at marked crossings shall be wholly contained within the markings excluding any flared sides. Diagonal curb ramps with flared sides shall have a segment of curb 24" long located on each side of the curb ramp within the marked crossing. Curb ramps, street crossings and depressed curbs shall be constructed in accordance with the latest edition of the ADA standards in effect at the time of construction. See details in the Standard Drawing Details.

G. Raised islands in crossings shall be either cut through level with the street or have curb ramps at both sides. The cuts shall be a minimum width of 36". Each curb ramp shall have a level area of 48" at the top of the curb ramps with the 48" dimension oriented in the direction of the running slope of the curb ramp that it serves. Level cuts may have asphalt surface. Curb ramps and landing areas shall be concrete surfaced.

2.2.24. Accessible Parking Space and Access Aisle Dimensions

A. The minimum number of accessible parking spaces as well as parking space and access aisle dimensions shall be in conformance with the latest edition of the ADA standards in effect at the time of construction.

ARTICLE III

SANITARY SEWERS

Section 3.1 General Requirements

3.1.1. All developments/public improvements shall be provided with an approved system for wastewater disposal in accordance with this Article and subsequent sections of this Design Standard.

3.1.2. All sanitary sewer main extensions, pump stations, appurtenances, and all collection and treatment systems shall be designed and constructed in accordance with the most current regulation of the MODNR's rules, regulations, and Statutes of the State of Missouri. Any proposed extensions or modifications to the City's sanitary sewer system shall in general, comply with the City's Sanitary Sewer Master Plan. Any deviations shall require approval by the Director of Public Works.

3.1.3. All sanitary sewer improvements plans, including all gravity and pressure systems within the City, shall be submitted to the Department of Public Works, for review and approval by the Public Works Director and/or a representative designated by the City. The developer/applicant shall be responsible for all costs associated with the required review and approval of submitted plans.

3.1.4. Any review by the City, or approval of construction shall not relieve the developer or the developer's engineer from complying with all rules, regulations, ordinances, laws or statutes that are in effect at the time of design or construction.

3.1.5. In addition to the rules, regulations and state statutes specified in Section 3.1.2, the City will require conformance with the following design guidelines and with the Standard Drawing Details and Constructions Specifications.

3.1.6. Construction of new proposed sewer holding tanks or sewer septic systems are not permitted within the city limits of Ozark. Only replacements of existing facilities are permitted when no other option is feasible.

Section 3.2 Design Guidelines

3.2.1. Sanitary Sewers shall be designed for the ultimate tributary population. Due consideration shall be given to current zoning regulations and approved planning and zoning reports where applicable. The most current City of Ozark Land Use Plan shall be consulted when determining proposed land uses within the ultimate tributary area for calculation of the required size of the proposed sewer collection system for areas that have not been developed. In the absence of a proposed and/or up to date Land Use Plan for the ultimate tributary area, the design engineer shall use sound professional judgment to establish proposed land uses in order to calculate anticipated flow rates. All planning interpretations and/or predictions shall be subject to the approval of the City. Whenever possible, actual platted land uses shall be used for calculations of ultimate tributary population flow rates. Sewer capacities shall be adequate to handle the anticipated maximum hourly quantities of sewerage and industrial waste together with reasonable consideration given to infiltration/inflow.

A. Sewers shall be designed for the total tributary areas using the following minimum criteria: Using this criteria all pipes are to be sized flowing full.

1. Interceptors and trunk lines 0.015 CFS/Acre

2. Laterals and sub-mains 0.03 CFS/Acre

3. Lift Station Pumping Rates: The capacity of proposed lift stations or modifications/upgrades to existing lift stations shall be calculated per the MODNR Design Guide. In the absence of measured and accurate flow or data, the following shall be used, for the land uses indicated, for sizing calculations:

a. Single Family Residential:	3.7 persons/lot
b. Multi-Family (Duplex & Townhomes):	3.7 persons/unit
c. Multi-Family (Apartments, Condos):	3.0 persons/unit
d. Commercial/Industrial:	Unit flow rates shall be established by the design engineer for the proposed facility to be constructed, and shall be approved by the City.

B. The diameter of proposed sewers shall not exceed the diameter of the existing or proposed outlet, whichever is applicable, unless otherwise approved by the Public Works Director. No public sewer shall be less than eight (8) inches in diameter.

C. Stublines for service connections shall not be less than four (4) inches in diameter. Tees shall be SDR -26 for SDR-35 mains and SDR-21 for SDR-21 mains. Sewer services shall be Schedule 40 PVC. No split services or 90° turns are permitted. Service connections on the mains shall have a minimum of five (5) feet of separation and shall be located a minimum of five (5) feet from the exterior wall of a manhole. Service connections shall be provided for every lot and every structure and shall be centered in the lot frontage where feasible. Tracer wire shall be provided for all service connections as per Details in the Standard Drawing Details.

D. Clean outs shall be located not more than 100 feet apart measured from the upstream entrance of the cleanout. See the International Plumbing Code for services 8” in diameter and larger. No clean outs shall be located within public right-of-way except those required for the termination of the tracer wire.

E. Sanitary sewers shall be constructed of pipe material resistant to or protected from bacterial degradation, acid and alkaline solutions, normal sewer temperature variation, abrasion, and industrial wastes or other material which may be transmitted by the collection system.

1. The following types of commercial pipe are approved for gravity sanitary sewer systems constructed in the City. All PVC sewers over 10’ deep shall be SDR-21, Class 200 pipe. SDR 35 may be used for depths less than 10 feet. Vitrified Clay sewer pipe is not permitted.

Ductile Iron Pipe	ANSI A21.51, AWWA C151, ASTM A536, Grade 60-42-10; thickness Class 50, ASTM A746, Pressure Class 350, with 1.5-2.5 mils of coal tar Paint, MIL-C-18480, or Bituminous Coating per Manufacturer's Standard unless otherwise required by the Public Works Director. Mechanical joints shall comply with ANSI A21.11 and AWWA C111, except gaskets shall be synthetic rubber. Natural rubber will not be acceptable. Fittings shall comply with ANSI A21.10 and AWWA C110.
PVC Pipe	ASTM D3034, Type PSM Polyvinyl (Chloride), SDR 35 and SDR-21; PVC Material shall conform to ASTM D3034 and shall have a cell classification of 12454-B, as defined in ASTM D1784. 18" or larger diameter pipe shall comply with ASTM F679 and shall have a cell classification of 12364-C or 12454-C. Minimum pipe stiffness (F/Y) at 5ø deflection shall be 46 for all sizes when tested in accordance with ASTM D2412. All joints of PVC pipe and fittings shall conform to ASTM D3212 with elastomeric seals conforming to ASTM F477.

F. All sewers shall be designed to give mean velocities when flowing full of not less than 2.0 feet per second. All velocity and flow calculations shall be based on Manning's formula using an "n" value of 0.013.

G. The velocity of flow in sewers shall not exceed 12 feet per second.

H. Sewers mains shall be laid with uniform slope and straight alignment between manholes.

I. Steep slope protection. Sanitary sewers on twenty percent (20%) slope or greater shall be anchored securely with concrete slope anchors or equal, spaced as follows:

1. Not over thirty-six feet (36') center-to center on grades twenty percent (20%) and up to thirty-five percent (35%);

2. Not over twenty-four feet (24') center-to center on grades thirty-five percent (35%) and up to fifty percent (50%);

3. Slopes shall not exceed fifty percent (50%).

J. The following shall be minimum slopes for the size indicated.

Sewer Size	Minimum Slope In Feet per 100 feet
8"	0.40
10"	0.28
12"	0.22
14"	0.17
15"	0.15
16"	0.14
18"	0.12
21"	0.10
24"	0.08

K. Exceptions to these minimum slopes shall be made at the upper end of the lateral sewers serving fewer than thirty houses. Said sewers shall have a minimum slope of 0.76%.

L. Where lateral sewers serve less than ten (10) houses; the minimum slope shall not be less than 1% unless otherwise approved by the Public Works Director.

M. When a sewer joins a larger one, the invert of the larger sewer should be lowered sufficiently to maintain a continuous energy gradient.

N. In situations where flow is continuous and grit is a problem, and where velocities greater than 10 feet per second are possible, special provisions shall be made to protect against abrasion damage to the pipe. Such protection may be attained utilizing ductile iron pipe.

O. The flow-line angle for manholes shall not be less than 90 degrees.

P. Manholes shall be installed at the end of each line; at all changes in grade, size, or alignment; at all intersections; and at a distance not greater than four hundred (400) feet for sewers fifteen (15) inches or less in diameter and not greater than five hundred (500) feet for larger sewers.

Q. The construction of all manholes and castings shall conform to the specifications and details shown in the Construction Specifications and Standard Drawing Details. Where corrosive conditions due to septicity or other causes are anticipated, corrosion protection on the interior of the manholes shall be provided. Corrosive conditions are considered to be present where sewer mains are 12” or larger in size or where discharge is occurring from a force main.

R. The minimum horizontal clear distance within the barrel of standard manholes shall not be less than four (4) feet. Manholes with connecting pipe diameters greater than eighteen, (18) inches shall have a minimum inside clear dimension of five (5) feet and manholes with connecting pipe diameters greater than 30 inches shall have a minimum inside clear dimension of six (6) feet.

S. Drop manholes should be avoided as much as possible. However, an outside or inside drop pipe shall be provided for a sewer entering a manhole at an elevation of twenty-four (24) inches or more above the manhole invert. The outside drop pipe shall be protected against breaking or settling by the use of concrete encasement. The drop pipe shall have the same nominal diameter as that of the incoming sewer. The minimum diameter of an in-side drop type manhole shall be increased to five (5) feet.

T. Without utilizing drop manholes, the difference in elevation between the invert of any incoming sewer and the invert of the outgoing sewer should not exceed twenty-four (24) inches except where required to match crowns. When a sewer joins a larger one, the crown of the smaller sewer shall not be lower than the crown of the larger one. The minimum drop through manholes shall be 0.2 feet.

U. Where manholes are to be built in close proximity to streets, the top of manhole elevation shall be set within the following limits:

1. Minimum Elevation	1/4" per foot rise above top back of curb
2. Maximum Elevation	1/2" per foot rise above top back of curb

V. All other sanitary sewer lines (sewer lines across unplatted land, etc.) shall have the tops of manholes set within 2” of the existing ground elevation

W. Any variation from the above top of manhole criteria will require a letter of explanation to be submitted with the drawings and be subject to approval by the Public Works Director.

X. Sanitary sewers mains shall be located within right-of-ways and easements to provide the least interference with the location of other utility lines unless topography dictates otherwise. A 15' minimum easement width, (unless combined with right-of-way), shall be provided for all sanitary sewer mains and normally shall be centered on the main. Additional width may be required as determined by the Public Works Director. This determination will be based on depth, location or presence of adjacent utilities. The planting of trees in sanitary sewer easements is not permitted. Temporary construction easements shall also be provided as necessary. Sanitary sewer lines shall be constructed on the opposite sides of streets from water lines. Construction of sidewalks longitudinally above sanitary sewers is not permitted. No sanitary sewer main shall be constructed under storm boxes.

Y. End lines with easements shall be extended to provide access from street rights-of-way where possible. Imposed loading shall be considered in all locations.

Z. Not less than 42" of cover shall be provided over top of pipe in all areas unless otherwise approved by the Public Works Director.

AA. Open cutting of streets shall be permitted only where approved by the Public Works Director. At locations where open cutting is not permitted, the crossing shall be made by boring or tunneling. Crossings made by boring or tunneling shall require a casing pipe unless otherwise approved by the Public Works Director. All work and materials shall be in conformity with all requirements of the Construction Specifications. The diameter and length of the casing pipe to be used shall be in accordance with details in the Standard Drawing Details.

BB. Cleanouts and lampholes are not permitted on sanitary sewer mains.

CC. Manhole Frames and Lids:

1. Type A frames and lids shall be provided for traffic areas.

2. Type B frames and lids shall be provided for non-traffic areas and shall be installed in areas where type A and C frames and lids are not specified.

3. Type C frame and lid shall be bolt-down type. Type C lids shall be installed in all areas subject to flooding.

DD. There shall be no physical connection between a public or private potable water supply system and a sewer, or appurtenance thereto, which would permit the passage of any wastewater or polluted water into the potable water supply.

1. Horizontal Separation:

a. All sanitary sewers, storm sewers, or manholes shall be laid at least 10 feet, horizontally, from a water main. The distance shall be measured from edge to edge of pipes. When local conditions prevent a lateral separation of 10 feet, a request for variance shall be submitted to the MODNR Public Drinking Water Branch and the Public Works Director for approval. This request shall include proposed alternate installation configuration.

2. Vertical Separation:

a. Water mains crossing sanitary sewers, house sewers, or storm sewers shall be constructed to provide a minimum clear distance of 18 inches between the outside of the water main and the outside of the sewer. This clearance is required whether the water main is above or below sewer pipes. The designer shall make every effort to install proposed water lines at sanitary sewer crossing above the sanitary sewer pipe, whenever practical. At crossings, the full length of water pipe shall be located so that both joints will be as far from the sewer as possible but in no case less than 10 feet. Special structural support for the upper pipe may be required. In areas where the proper separation cannot be maintained as stipulated above, either the water main or sewer line must be constructed of mechanical joint pipe or cased in a continuous casing.

EE. Adequate support shall be provided at all joints in pipes utilized for aerial crossings. Only ductile-iron pipe with restrained joints shall be used unless otherwise approved by the Public Works Director.

FF. Appropriate sewer mains easements shall be extended to the property line for potential future extension. Manholes shall be placed at the ends of these dead end lines with an invert formed for future connection. There shall also be a formed opening, gasket, 5' pipe stub and a pipe plug placed at the manhole invert for future connection.

GG. Include earth pipe embedment for groundwater barriers 20 feet upstream of each manhole for gravity lines and at intervals not to exceed 400 feet for pressure lines. See details in the Standard Drawing Details.

HH. Where a sewer must be constructed on fill, a profile of the original undisturbed ground line along sewer centerline shall be shown. All sewers to be constructed on fill shall be a special design approved by the Public Works Director.

Section 3.3 Lift Stations

3.3.1. In the design of sanitary sewer systems, it is the policy of the City that lift stations will not be acceptable when gravity flow is reasonably available, or when overflows of raw sewage would flow into spring recharge areas, public water supplies, sinkholes and streams, except where the developer provides additional design and construction features sufficient to overcome environmental concerns to the satisfaction of the City. Construction of a proposed lift station with force main will only be permitted within the city limits of Ozark in those cases where the proposed lift station is replacing the use of an existing lift station. Advance coordination with the Public Work Director is required prior to proceeding with any lift station plans. Design details, criteria and capacities for any sanitary sewer lift station shall be determined during that coordination. Individual lift stations and locations would require site-specific conditions and or equipment to ensure proper construction, performance and operation.

3.3.2. Developers or property owners who desire to utilize a lift station and force main for the development of property within the city limits of Ozark, shall submit to the City of Ozark, through the normal processes of subdivision plat or development plan approval, a plan for the replacement lift station and force main. This plan shall include the following:

A. A certification by an engineer registered in the state of Missouri that a gravity flow connection to the sewer system is not reasonably available to service the subject property, with the reasons that gravity flow is unavailable stated with particularity and to include calculation of costs for installation of gravity flow sewer for the proposed development, prepared by the developer's engineer.

B. A certification by an engineer registered in the state of Missouri that the lift station, as proposed, is sufficient to perform the desired functions for the entire proposed development and that the force main and wetwell are sufficient to service the entire drainage area.

C. A certification by an engineer registered in the state of Missouri what the costs of construction of the proposed lift station and force main will be.

3.3.3. Upon review of the developer's plan and recommendation of the Public Works Director, the City of Ozark shall make a determination if the lift station and force main may be utilized for the development.

3.3.4. A request by a developer or property owner to connect a new development to a sewer system served by an existing lift station will be reviewed on a case-by-case basis by the City of Ozark. The request will be accompanied by a certification with sufficient justifying calculations by an engineer registered in the state of Missouri that the existing lift station and force main are sufficient in capacity to serve the properties proposed to hook onto the existing lift station and force main. In the case where an existing lift station is found to have insufficient capacity for a proposed development, the Developer may propose potential upgrade to the existing lift station and force main to provide sufficient capacity. The Developer's engineer shall provide calculations and plans for the proposed improvements. All proposals, calculations, and plans are subject to approval by the Public Works Director. The City may reject existing lift station upgrades that are not part of the City of Ozark Sewer Master Plan.

3.3.5 Developers or property owners who have received approval from the City of Ozark to utilize a lift station and force main shall be responsible for complying with all applicable requirements of the City of Ozark.

Section 3.4 Force Mains

3.4.1. At design average flow, a cleansing velocity of at least four (4) feet per second shall be maintained.

3.4.2. The force main shall connect to the gravity sewer system at a point not more than two (2) feet above the flow line of the receiving manhole.

3.4.3. The force main pipe and fittings shall be designed to withstand normal pressure and pressure surges. Force main pipe shall be designed and so constructed to provide a minimum cover of forty-two (42) inches and a maximum cover of sixty (60) inches over the top of the pipe. Justification shall be provided where additional depth is required. Concrete thrust blocking shall be provided at all bends 22 ½ degrees or greater. Force mains designed to cross public streets shall be encased with steel casing of adequate size to allow for future removal of the force main pipe.

3.4.4. Include on the plans that testing of the force main shall be in accordance with the requirements of AWWA C-600. Testing pressure shall be: Total Design Head x 0.433 x 1.5

3.4.5. A Valmatic Model 801A air release valve, or approved equal, shall be placed at high points in the force main to prevent air locking. The air release valve shall be equipped with shutoff valve, blowoff valve and backflushing attachments. A standard four-foot diameter shallow manhole with standard frame and cover shall be installed around the force main relief valve for maintenance access to valve. The cover shall be labeled "City of Ozark" and "Sanitary Sewer". See details in the Standard Drawing Details.

3.4.6. A minimum 12 gauge conductive tracer wire shall be installed under the force mains during the backfill operations and extended to the surface at any structure and also at a maximum separation of 500 feet. A four foot, (4') copper grounding rod shall be driven into the trench bottom at 500 foot maximum spacing and all ends. The ground rod shall be secured to the tracer wire with rigid fittings. All tracer wire connections shall be by brass split bolts. Protective enclosure for tracer wire access points not corresponding to a structure shall be provided. Such a protective enclosure shall not be located within any driving or parking surface.

Section 3.5 Grease, Oil and Sand Interceptors

3.5.1. **General Provisions**. Grease, oil, and sand interceptors shall be provided at the developer's or user's expense when the Public Works Director determines that they are necessary for the proper handling of wastewater containing grease or any flammable wastes, sand, and other harmful ingredients, except that such interceptors shall not be required for private living quarters or dwelling units. All interceptors shall be of a type and capacity approved by the Public Works Director and shall be so located as to be readily accessible for cleaning and inspection. Grease and oil interceptors shall be constructed of impervious materials capable of withstanding abrupt and extreme changes in temperature. They shall be of substantial construction, watertight, and equipped with easily removable covers which when butted in place shall be gas tight and water tight. When installed, all grease, oil and sand interceptors shall be maintained by the user, at his/her expense, in continuously efficient operation.

3.5.2. **Grease Traps Standards**

A. Grease traps shall be provided on kitchen drain lines from institutions, hotels, restaurants, school lunch rooms, nursing homes and facilities, and other establishments from which significant amounts of grease may be discharged to the public sewer collection and treatment system.

B. Grease traps should be located as close to the fixtures being served as possible and should receive only the waste streams from grease-producing fixtures. Sanitary waste streams, garbage grinder waste streams and other waste streams which do not include grease should be excluded from passing through the grease traps. This separation is mandatory for new construction or replacement facilities. Grease traps must be cleaned on a regular basis and must be readily accessible for this purpose.

C. Sizing of grease traps is based on wastewater flow and can be calculated from the number and kind of sinks and fixtures discharging to the trap. The following two (2) equations shall be used to determine the capacity of grease traps for restaurants and other types of commercial facilities: (Water use data and the number of meals served at similar facilities may be used to determine the gallons of wastewater per meal.) Grease traps should not be less than 1,000 gallon capacity without submittal of proper justification based on formulas below and with approval by the Director of Public Works.

1. Restaurants

D x Gl x Sc x (Hr/2) x Lf = Size of grease trap in gallons, where:
D = Number of seats in dining area;
Gl = Gallons of wastewater per meal, normally 5 gallons;
Sc = Storage capacity factor, minimum of 1.7;
Hr = Number of hours open; and
Lf Loading factor,
1.25 interstate highways
1.0 other freeways
1.0 recreational areas
0.8 main highways
0.5 other highways.

2. Hospitals, nursing homes, other type commercial kitchens with varied seating capacity.

M x Gl x Sc x 2.5 x Lf =Size of grease trap in gallons, where:
M = Meals per day;
Gl = Gallons of wastewater per meal, normally 4.5;
Sc = Storage capacity factor, minimum of 1.7; and
Lf= Loading factor,
1.25 garbage disposal and dishwashing
1.0 without garbage disposal
0.75 without dishwashing
0.5 without dishwashing and garbage disposal

D. Grease traps shall be provided with a manhole or opening of sufficient size to permit inspection and cleaning. When the grease trap is located below ground, the access opening shall be extended to grade. The opening shall be fitted with a tight fitting cover which will prevent the entrance of insects and vermin. Sampling manholes shall be provided at the outlet of all grease traps as per details in the Standard Drawing Details.

E. The grease trap should be constructed of materials similar to septic tanks and be properly baffled on both the inlet and outlet.

F. Grease traps shall not discharge prohibited substances as defined in the City of Ozark Sewer Use and Sewer Rate Ordinance in any single event as determined by a grab sample.

G. The City shall have the right to inspect facilities from time to time, during regular business hours, to determine if the facility is in compliance with this provision. The City shall have the right to require regular sampling, to be conducted at the Owner's expense, should the City deem sampling activities necessary for compliance by the subject industry.

3.5.3. **Variances to Grease Trap Requirement**. Under certain conditions, as indicated in this Subsection, a variance from the requirement of a grease trap of 1,000 gallon or more may be given after following the procedure set out for obtaining a variance.

A. Variance may be granted to a temporary food preparation and clean-up facility when:

1. Food preparation and clean-up will be limited to a specific event or time, and

2. It can be shown that only minor levels or incidental quantities of fats, oils and grease would be released into the sewer collection system.

B. Variance may be granted to a permanent food preparation and clean-up facility when it can be shown that:

1. A properly sized under the sink type grease trap is installed, and

2. No dishwasher water discharge will be allowed, and

3. No emulsifying agents are allowed to be used, and only minor levels or incidental grease, fat or oils would be released into the sewer collection system.

ARTICLE IV

WATER SYSTEMS

Section 4.1 General Requirements

4.1.1. All development shall be provided with an approved system for water service in accordance with this Article and subsequent sections of this Design Standards.

4.1.2. All water wells, well houses, water storage tanks, water pumping facilities and related systems shall be designed and constructed in accordance with the most current edition of the MODNR's "Minimum Design Standards for Missouri Community Water Systems".

4.1.3. All water main extensions and appurtenances shall be designed and constructed in accordance with the Design Standards, Construction Specifications and the most current regulation of the MODNR's rules, regulations, and Statutes of the State of Missouri.

4.1.4. All water improvements plans, including all systems within the City of Ozark, shall be submitted to the Public Works Department, for review and approval by the Public Works Director and/or a representative designated by the City. The Developer/Applicant shall pay for costs associated with the required review and approval of submitted plans.

4.1.5. Submittal of all engineering reports, plans and specifications to MODNR shall comply with the requirements of the MODNR's "Minimum Design Standards for Missouri Community Water Systems".

4.1.6. Any review by the City, or approval of construction shall not relieve the developer or the developer's engineer from complying with all rules, regulations, ordinances, laws or statutes that are in effect at the time of design or construction.

Section 4.2 Design Guidelines

4.2.1. In addition to the rules, regulations and state statutes specified in Section 4.1.3, the City will require conformance with the following design guidelines and with the Constructions Specifications and Standard Drawing Details.

A. All water systems shall be designed to provide adequate fire flow in accordance with the requirements of MODNR. The plans for the water system must be submitted to the Ozark Fire District for review and the Fire District's recommendation must be provided to the City. Copies of any fire flow tests or calculations must be sent to the City. All fire hydrants installed by the contractor shall be flow tested following pressure testing and disinfection of the mains. This testing shall be done by the developer in the presence of the Ozark Fire District and the Public Works Representative with the results forwarded to the City.

B. No public water line shall be constructed less than eight (8) inches in diameter.

C. Appropriate water main easements shall be extended to the property line for potential future extension. A gate valve the same size as the extended main shall be placed at the end of the line with a dead end assembly and a fire hydrant for flushing the main.

D. Construction of sidewalks above water mains shall not be permitted, except for main crossings.

E. All water mains shall have a minimum cover of forty-two (42) inches and a maximum cover of sixty (60) inches. Justification shall be provided where additional depth is required.

F. Open cutting of streets shall be allowed only where permitted by the Public Works Director or the local agency responsible for the roadway. At locations where open cutting is not permitted, the crossing shall be made by boring or tunneling. Crossings made by boring or tunneling shall require a casing pipe unless otherwise approved by the Public Works Director. All work and materials shall be in conformity with all requirements of the Construction Specifications. The diameter and length of the casing pipe to be used shall be in accordance with details in the Standard Drawing Details.

G. The design of all water systems shall provide for a complete loop-type water distribution system adequate to service the area with a connection, meter and meter setting for each lot.

H. Water pressures in distribution systems below 20 PSIG are a violation of Missouri Safe Drinking Water Regulation 10 CSR 60-4.080 (9). All water mains shall be sized in accordance with a hydraulic analysis based on flow demands and pressure requirements. Distribution systems shall be designed to maintain at least 35 PSIG normal working pressure at ground level at all points in the distribution system under all conditions of design flow not including fire flow.

I. Proposed water mains shall be so located within right-of-ways and easements to provide the least interference with the location of other utility lines. A 15' minimum easement width, (unless combined with right-of-way), shall be provided for all water mains and normally shall be centered on the main. Additional width may be required as determined by the Public Works Director. This determination will be based on depth, location or presence of adjacent utilities. Planting of trees within water main easements is not permitted. Temporary construction easements shall also be provided as necessary. Water lines shall be constructed on the opposite sides of streets from sewer lines. Construction of sidewalks longitudinally above water mains is not permitted. No water main shall be constructed under storm boxes. Street grades and elevations of proposed main shall be taken into consideration so that once constructed they will not require regrading or relocation. In areas where grading activities will take place, the water main shall not be installed until final grade has been achieved in the location of the proposed water main. The City shall not be responsible for required relocating or lowering of installed water lines due to insufficient pre-construction grading activities. See details for utilities in the Standard Drawing Details.

J. A minimum 12 gauge conductive tracer wire shall be provided under all water mains and services and extended to the surface at each valve, structure, or fire hydrant and also at a maximum separation of 500 feet. A four foot, (4') copper grounding rod shall be driven into the trench bottom at 500 foot maximum spacing and all ends. The ground rod shall be secured to the tracer wire with rigid fittings. Protective enclosure for tracer wire access points not corresponding to a valve or other structure shall be provided. Such a protective enclosure shall not be located within any driving or parking surface. Tracer wire shall also be installed on all water service lines to the meter box and shall be securely connected to the water main's tracer wire.

K. At the termination of all water mains or at locations as specified by the Public Works Director, a dead end assembly with a fire hydrant in accordance with the Construction Specifications shall be provided to allow for future water main extensions.

L. Fire hydrants shall be provided at locations as required to provide for thorough flushing of all water mains in the project area. Whenever practical, water mains five hundred (500) feet and longer shall be provided with a fire hydrant for flushing.

M. Reaction blocking of adequate size shall be provided at all tees, elbows and bends to resist all resultant thrusts due to hydrostatic pressure. Horizontal and vertical alignment shall be achieved by appropriate elbows and bends with adequate blocking. Alignment by deflection will not be permitted. All blocking shall conform to the Construction Specifications and Standard Drawing Details.

N. Ductile iron pipes or PVC shall be used for all water mains constructed in the City.

1. The ductile iron pipe shall conform to ANSI A21.51, AWWA C151, ASTM A536 and Grade 60-42-10. The minimum nominal thickness class for 6" and larger ductile iron pipe shall be Class 50 unless otherwise designated by the Public Works Director.

2. Ductile-iron pipe joints, unless otherwise specified, shall be of the push-on type conforming to ANSI A21.11/AWWA C111, except gaskets shall be synthetic rubber. Natural rubber will not be acceptable. The pipe shall be cement mortar lined, conforming to ANSI A21.4/AWWA C104 and shall be coated inside and out with a bituminous coating.

3. Ductile-iron fittings shall be complete with all accessories and shall be ASTM A536, Grade 70-50-05, conforming to ANSI A21.10/AWWA C110, 350 PSI pressure rating. Joints shall be of the standard mechanical joint type conforming to ANSI A21.10/AWWA C111. All fittings shall be cement mortar lined conforming to ANSI A21.4/AWWA C104 and shall be coated inside and out with a bituminous coating.

4. PVC pressure pipe shall be designed to carry potable water at pressures (including surge) up to the maximum class rating. Materials from which the pipe, couplings, and fittings are manufactured shall conform to ASTM D1784, Type 1, Grade 1, 2,00 psi design stress. The minimum wall thickness for the pipe shall be SDR 21 (Class 200 as defined in AWWA C900).

5. All PVC pipe shall conform to the latest revisions of ASTM D 2241, Department of Commerce PS22-70 (SDR-PR) pressure rated pipe, and National Sanitation Foundation Testing Laboratories (NSF). Pipe ends shall be tapered to accept gasketed coupling. Flexible elastomeric gaskets, meeting the requirements of ASTM F477, shall be synthetic rubber. Natural rubber will not be acceptable.

6. The couplings and fittings shall accommodate the pipe for which they are used. The minimum pressure ratings shall be 235 psi for couplings and 250 psi for the fittings but shall be no less than the pressure rating of the associated pipe. Pipes, fittings, and appurtenances containing more than 0.25 percent lead calculated by weighted average shall not be permitted. Used pipes, fittings, and appurtenances shall not be permitted. Packing and jointing materials used in the pipe joints shall conform to the latest edition of the AWWA standards.

7. In areas that are contaminated with organic chemicals, permeation of organic chemicals into the water system shall be prevented by using non-permeable materials for all portions of the water system including pipe, fittings, service connections, and hydrant leads.

O. Fire hydrants shall conform to AWWA C502, and shall be Clow "Medallion" models or Kennedy "iHydrant" or "Guardian" models. Mueller Hydrants are not permitted.

1. Hydrants shall be traffic models with breakaway flanges and shall have one 4 1/2 inch pumper nozzle and two 2 1/2 inch nozzles. All hydrants shall be furnished with auxiliary gates valves.

2. Hydrants should be placed at or near each street intersection and at intermediate points when block lengths become long. Hydrants shall be provided within 50' of any lift station, but not within the fenced area. Under no circumstances shall the spacing of fire hydrants exceed five hundred (500) feet in residential areas nor three hundred (300) feet in commercial areas, (measured in street driving distance).

3. Fire Hydrant installations shall conform to the Standard Drawing Details and Construction Specifications. As a rule, hydrants shall be oriented with the pumper outlet perpendicular to the curb which faces the street. Hydrants shall be protected if subject to mechanical damage. The means of protection shall be arranged in a manner that will not interfere with the connection to, or operation of, hydrants. In poor load-bearing soil, special construction such as support collars may be required.

4. Systems that cannot provide a minimum fire flow of 250 GPM for a duration of two hours are not designed to provide any fire protection. Water mains that are not designed to provide fire protection shall not have fire hydrants connected to them.

5. The hydrant lead line (the line from the main to the hydrant) shall be designed to match the ability of the system to supply flows to the fire hydrant that will not reduce pressures anywhere in the system below 20 PSIG when the hydrant is fully opened. Alternatively, a throttling valve may be installed on the lead line to control the flow out of the hydrant. Provide the maximum allowable flow for each hydrant. Thrust restraint shall be provided for throttling valve so that the hydrant may be removed without shutting down the supply main. A concrete collar should be installed around the hydrant lower barrel to prevent damage to the main in the event that the hydrant is hit during a traffic accident.

6. All fire hydrants shall be flow tested to determine the maximum flow that each hydrant can produce without dropping the system pressures below 20 PSIG. If a throttling mechanism is used, it shall then be set at the maximum flow that will not drop system pressures below 20 PSIG. Depending upon the results of the flow test, the bonnet and nozzle caps of each hydrant should be color coded to indicate its flow class in accordance with local fire authority requirements or NFPA standards.

7. All new subdivision developments shall be required to install a minimum of one (1) Kennedy iHydrant fire hydrant. Additional iHydrants shall be required at the discretion of the City.

P. Proposed projects shall include supportive documentation that shows water lines can be adequately flushed while maintaining the minimum required pressures. Provide a hydraulic analysis that evaluates the proposed extension at average design flows and peak flows, including flushing requirements. This analysis needs to include existing lines back to the nearest storage tank or booster pump station. Flushing devices and valves shall be provided to allow every main in the distribution system to be flushed. Flushing devices should be sized to provide flows that will give a velocity of at least 2.5 ft./sec in the water main being flushed. In order to provide increased reliability of service and reduce head loss, dead ends shall be minimized by making appropriate tie-ins whenever practical. Where dead end mains occur, they shall be provided with an approved flushing device. No flushing device shall be directly connected to any sewer. Long runs of transmission mains shall have flushing devices appropriately located so that flushing velocities can be reached and contaminant removal can be achieved with minimal customer impact. Flushing devices on long runs of transmission mains should be located at approximately one mile intervals. Flushing devices shall be sized to provide a maximum flow that does not drop system pressures below 20 PSIG. Throttling valves shall be set on the leads to flushing devices to set the maximum flow of the device so that it will not drop system pressures below 20 PSIG. Flushing devices should be installed at low points of the water main installation, depending on flow rate and pipe profile, where sediment may accumulate.

Q. Sufficient isolation valves shall be provided on water mains to allow a system to be adequately flushed and so that inconvenience and sanitary hazards to customers will be minimized during repairs. The following requirements shall be met when designing system valves. The weight of the valve shall not be carried by the pipe. Valves shall be provided with proper support, such as crushed stone, concrete pads or a well compacted trench bottom. Where new water mains connect to an existing main, a valve shall be installed on the new line. As a rule of thumb, no more than four valves should require closing to isolate a pipe. At a reducer, a valve should be placed in the smaller pipe within 20 feet of the reducer. In long transmission mains with few branches, valves should be installed at intervals of no greater than 1000-foot. In municipalities, valves should be located at not more than 300-foot intervals in commercial areas and at not more than one block or 500-foot intervals in residential or other areas.

R. Gate valves shall be of the resilient-seated configuration and shall conform to the applicable requirements of AWWA C509.

1. Acceptable manufacturers are Clow Corporation, Mueller and Keystone valve USA Inc.

2. Gate valves shall be used in all water mains.

3. Where two lines intersect, a valve should be placed in each pipe on each side of the intersection. Where two water lines intersect, and the use of a tee or cross is required, a flanged gate valve shall be installed on each leg and/or branch of the water line at the intersection. The valves shall be installed with flanged connections close to the tee or cross; however, valves shall not be located within the limits of the street pavement.

4. Extension stems shall be provided for buried valves when the operating nut is more than three feet below finished grade. Each extension stem for a buried valve shall extend to within three feet of the ground surface, shall be provided with spacers which will center the stem in the valve box, and shall be equipped with a wrench nut.

S. At high points in water mains where air can accumulate, provisions shall be made to remove the air by means of manually operated hydrants or air relief valves. Automatic air relief valves shall not be used. The discharge pipe from a manually operated valve shall be capped with a threaded removable cap or plug and should be extended to the top of the pit. Bypass lines shall be provided for Pressure Reducing Valves (PRV) on critical lines. Pressure gauges should be located upstream and downstream of PRVs to verify operation. Chambers, pits, or manholes containing valves, blow offs, meters, or other such appurtenances to a distribution system, shall not be connected directly to any storm drain or sanitary sewer, nor shall blow offs or air relief valves be connected directly to any sewer. Such chambers or pits shall be drained to the surface of the ground or provided with sump.

T. Tapping sleeves and valves shall be used where required to connect to existing in-service mains.

1. The tapping valves shall be 200 psi, resilient-seated, cast iron body, nonrising stem gate valves conforming to all applicable requirements of AWWA C509. Each tapping valve shall be provided with a flanged inlet end designed, faced and drilled for connection to the outlet end of the tapping sleeve. The outlet end of the tapping valve shall be provided with a tapping flange for attachment of a standard drilling machine and also with a mechanical joint-type bell end for connection of the branch main.

2. Tapping sleeves shall be of the flanged-outlet type designed for attachment to the flanged inlet end of the tapping valve, and shall be provided with mechanical joint ends at each end of the run and shall be Mueller "No. H-615" for ductile iron pipe or approved equal.

3. Connections to existing water mains shall be made in such a manner as to provide the least amount of interruption to water service. In the event closing of valves to make a connection will affect a customer who cannot be without service, provision shall be made on the plans for a temporary service at the expense of the developer/applicant.

U. There shall be no physical connection between a public or private potable water supply system and a sewer, or appurtenance thereto, which would permit the passage of any wastewater or polluted water into the potable water supply. No water main shall be located closer than 25 feet to any wastewater disposal facility, agricultural waste disposal facility, or landfill. Water mains shall be separated by a minimum of 25 feet from septic tanks and wastewater disposal areas such as cesspools, subsurface disposal fields, pit privies, land application fields, and seepage.

1. Horizontal Separation:

a. All sanitary sewers, storm sewers, or manholes shall be laid at least 10 feet, horizontally, from a water main. The distance shall be measured from edge to edge of pipes. When local conditions prevent a lateral separation of 10 feet, a request for variance shall be submitted to the MODNR Public Drinking Water Branch for approval. This request shall include proposed alternate installation configuration.

2. Vertical Separation:

a. Water mains crossing sanitary sewers, house sewers, or storm sewers shall be constructed to provide a minimum clear distance of 18 inches between the outside of the water main and the outside of the sewer. This clearance is required whether the water main is above or below sewer pipes. The designer shall make every effort to install proposed water lines at sanitary sewer crossing above the sanitary sewer pipe, whenever practical. At crossings, the full length of water pipe shall be located so that both joints will be as far from the sewer as possible but in no case less than 10 feet. Special structural support for the upper pipe may be required. In areas where the proper separation cannot be maintained as stipulated above, either the water main or sewer line must be constructed of mechanical joint pipe or cased in a continuous casing.

V. Surface water crossings present special problems, whether over or under water. Special detail drawings shall be submitted that are scaled and dimensioned to show the approximate bottom of the stream, the approximate elevation of the low and high-water levels, and other topographic features. Mechanical, restrained, or fusion welded joint pipe shall be required in waterways and wet weather streams.

1. Above water crossings

a. The pipe shall be adequately supported and anchored, protected from damage and freezing and accessible for repair or replacement.

2. Underwater crossings

a. Flowing streams and water body crossings five hundred feet or less in length shall have a minimum cover of four feet over the pipe. When crossing water courses greater than 15 feet in width, the following shall be provided:

(1). The pipe shall be of special construction, having flexible watertight joints. Steel or ductile iron ball-joint river pipe shall be used for open cut crossings. Mechanical or restrained joint or fusion welded pipe may be used for open cut crossings, provided it is encased in a welded steel casing. Mechanical or restrained joint or fusion weld pipe shall be used for bored crossings.

(2). Adequate support and anchorage shall be provided on both sides of the stream.

(3). Valves shall be provided at both ends of water crossings so that the section can be isolated for testing or repair; the valves shall be easily accessible and should not be subject to flooding.

(4). The valve closest to the supply source shall be in an accessible location and installed in a vault, manhole, or meter pit sized to allow the installation of leak detection equipment.

(5). Permanent taps shall be provided on each side of the valve within the manhole, vault, or meter pit to allow insertion of a small meter to determine leakage and for sampling purposes.

(6). Bank erosion is a major cause of stream crossing failures, and erosion protection measures such as rip rap have limited success. Stream movement and the history of bank erosion must be considered when choosing the length that the crossing pipe or casing shall extend beyond the upper edge of the stream channel. The stream crossing pipe or casing shall extend at least 15 feet beyond the upper edge of the stream channel on each side of the stream.
(7). Large river crossings require specialized design and shall be considered on a case-by-case basis.

b. For lake, water body, and flood plain crossings greater than 500 feet in length, the design shall consider the ability to access and repair or replace the pipe in these crossings. Consideration shall also be given to the ability to continue service to areas served by the crossing in the event of a submerged leak or pipe break.

(1). Submerged portions of pipe crossing proposed lakes shall not be buried when the submerged pipe is greater than 500 feet in length except for the transition from water to land.
(2). Steel or ductile iron ball-joint river pipe or fusion welded pipe shall be used under water during normal flow conditions. Mechanical, restrained joint, or fusion welded pipe shall be used in flood plains.
(3). Underwater installations shall be tested for leaks prior to installation.
(4). Valves above the high water level shall be provided at both ends of water crossings so that the section can be isolated for testing or repair.
(5). The valve closest to the supply source shall be in an accessible location and installed in a vault, manhole, or meter pit sized to allow the installation of leak detection equipment.
(6). Permanent taps shall be provided on each side of the valve within the manhole, vault, or meter pit to allow insertion of a small meter to determine leakage and for sampling purposes.

c. Intermittent flowing streams

(1). Restrained joint or thermal welded pipe shall be used for all stream crossings.
(2). The pipe shall extend at least 15 feet beyond the upper edge of the stream channel on each side of the stream.
(3). Adequate support and anchorage shall be provided on both sides of the waterway.

W. An approved backflow prevention device shall be installed on each service line to a consumer's water system serving premises where, in the judgment of the Water Purveyor, actual or potential hazards to the public potable water system exist. Backflow prevention devices for fire lines shall be located in an appropriate vault as close to the water main as is reasonably practical. Backflow prevention devices for domestic water services shall be located on the consumer's side of the water meter. In certain cases, the domestic water service may be supplied from the fire line with the approval of the Director of Public Works. The fire line would remain the responsibility of the property owner. The City of Ozark's Code book, section 720 shall be referenced for additional backflow prevention details.

X. Water services and plumbing shall conform to the applicable local plumbing codes. Pipes and pipe fittings containing more than a weighted average of 0.25 percent lead shall not be used. Solders and flux containing more than 0.2 percent lead shall not be used. Plumbing fittings and fixtures not in compliance with standards established in accordance with 42 U.S.C. 300g-6(e) shall not be used.

Y. A service connection shall be provided for each lot between the water main and the meter setter. The service line shall be a minimum 3/4-inch diameter 200 PSI, SDR-9 PE 3408, ASTM-D2737, CTS-OD pipe. For new systems, each service connection shall be individually metered. For existing systems, each new service connection shall be individually metered.

Z. Single family units, each unit of a townhome, duplex, triplex and four-plex shall normally be provided with separate water meters for each living unit unless otherwise approved by the City. Multi-family apartment units shall be provided with one water meter for the entire facility. Multi-unit apartment complexes shall be provided with one water meter for the entire complex. A separate commercial water meter shall be provided for each separate commercial unit unless otherwise approved by the City. Irrigation systems may be provided with separate water meters.

AA. The following requirements shall be met in the design of water loading stations.

1. An appropriate backflow prevention arrangement shall be incorporated in the piping so there is no backflow to the public water supply. A filling device shall be used so the hose does not extend into the water vessel to prevent contaminants being transferred from a hauling vessel to others subsequently using the station. Hoses shall be short enough that they do not contact the ground or any constructed platform. Hanging brackets or rope and pulley hoist is acceptable.

ARTICLE V

STORM WATER DESIGN STANDARDS

PART I – GENERAL PROVISIONS

Section 5.1 General Requirements

5.1.1. All development shall be provided with an approved system for stormwater in accordance with this Article and subsequent sections of this Ordinance.

5.1.2. All stormwater system and appurtenances shall be designed and constructed in accordance with the most current regulation of the MODNR's rules, regulations, and Statutes of the State of Missouri.

5.1.3. All stormwater system plans, including all systems within the City, shall be submitted to the Director of Public Works, for approval.

5.1.4. Any review by the City, or approval of construction shall not relieve the developer or the developer's engineer from complying with all rules, regulations, ordinances, laws or statutes that are in effect at the time of design or construction.

5.1.5. In addition to the rules, regulations and state statutes specified in Section 4.1.2, the City will require conformance with the following design guidelines and with the Constructions Specifications.

Section 5.2 Approvals and Permits Required

5.2.1. **National Pollutant Discharge Elimination System (NPDES) Storm Water Permit**

A. Provisions of the 1987 Clean Water Act require that certain storm water discharges obtain an NPDES storm water permit. In Missouri, these permits are administered by MODNR.

B. Federal rules for NPDES storm water discharges are contained in 40 CFR Parts 122, 123, and 124 of the Code of Federal Regulations.

C. State NPDES storm water regulations are contained in 10 CSR 20-6.200 of the Code of State Regulations.

D. Additional provisions for NPDES storm water permits for land disturbance activities and information are contained in Part VI of this Article.

E. Copies of any submittals and approvals of the NPDES Storm Water Permit shall be provided to the Director of Public Works.

5.2.2. **"404" Permit**

A. For certain activities that involve the discharge of dredged or fill materials into the waters of the United States, a Department of the Army permit may be required as set forth in Section 404 of the Clean Water Act. Rules for 404 permits are contained in 33 CFR Parts 320 through 330 of the Code of Federal Regulations.

B. The Kansas City or Little Rock District office of the Corps of Engineers generally makes determination of applicability for Section 404 requirements.

C. A brochure regarding the Corps of Engineers regulatory program may be obtained from the Corps offices.

D. Copies of any submittals and approvals of the "404" Storm Water Permit shall be provided to the Public Works Director.

5.2.3. **City of Ozark Land Disturbance Permit**

A. In the event a developer, land owner and/or land owner's representative wishes to remove permanent land cover on an area of one (1) acre or more, one (1) of the above mentioned parties must obtain a land disturbance permit from the Public Works Department prior to commencing work.

Section 5.3 Coordination with Other Jurisdictions

5.3.1. Where proposed storm drainage facilities are located on property adjoining to other local government jurisdictions, the design of storm drainage facilities shall include provisions to receive or discharge storm water in accordance with the requirements of the adjoining jurisdiction, in addition to meeting City requirements. In these cases, two (2) additional sets of plans shall be submitted and will be forwarded to the adjoining jurisdiction for review and comment.

5.3.2. No grading or construction of storm drainage facilities may commence without prior notification of the Missouri One Call utility warning system at 1-800-DIG-RITE, as required by law.

Section 5.4 Ownership and Maintenance

5.4.1. **Improvements on Public Road Right-of-Way**

A. Storm drainage improvements on public right-of-way shall, upon acceptance of the constructed improvements by the Board of Aldermen, become the property of and shall be maintained by the City.

5.4.2. **Improvements on Private Property**

A. Storm drainage improvements on private property shall be maintained by the owner of the lot upon which the improvements are located or by the homeowners' association for improvements located in common areas. Maintenance of such improvements shall be identified on the final plat, in the subdivision covenants, and in the homeowner association's bylaws.

B. All such improvements that serve a drainage area of five (5) acres or more shall be located in drainage easements as defined in Article V and the public shall have such rights of access to repair or maintain such facilities.

Section 5.5 Drainage Easements

5.5.1. All areas subject to inundation during a major storm must be included in drainage easements. Specific standards for drainage easements to be provided for storm sewers, open channels, and detention facilities are set forth in Article V.

Section 5.6 Design Guidelines

5.6.1. In addition to the rules, regulations and state statutes specified in Section 5.1.2, the City will require conformance with the following standards, specifications and design guidelines:

PART II - STORM WATER RUNOFF CALCULATIONS

Part II outlines acceptable methods of determining storm water runoff.

Section 5.7 Guidelines

5.7.1. For watersheds with a total tributary area less than 200 acres and a one percent annual probability (100-year) fully developed discharge less than 300 cfs, the design storm runoff may be analyzed using the rational formula.

5.7.2. For watersheds with a total tributary area greater than 200 acres or with a one percent annual probability (100-year) fully developed discharge greater than 300 cfs, the design storm runoff shall be analyzed using an approved hydrograph method.

Section 5.8 Rational Formula

5.8.1. The rational formula, when properly understood and applied, can produce satisfactory results for urban storm sewer design. The rational formula is as follows:

$$Q = CIA$$

Where:Q = Peak discharge in cubic feet per second.
C = Runoff coefficient which is the ratio of the maximum rate of runoff from the area to the average rate of rainfall intensity for the time of concentration.
I = Average rainfall intensity in inches per hour for a duration equal to the time of concentration.
A = Contributing watershed area in acres.

5.8.2. The basic assumptions made when applying the rational formula are:

A. The rainfall intensity is uniform over the basin during the entire storm duration.

B. The maximum runoff rate occurs when the rainfall lasts as long as or longer than the basin time of concentration.

C. Runoff response characteristics are relatively uniform over the entire basin.

D. The time of concentration is the time required for the runoff from the most hydraulically remote part of the basin to reach the point of interest.

5.8.3. The drainage basin should be divided into sub-basins of a size where all of the basic assumptions apply.

Section 5.9 Time of Concentration

5.9.1. Time of concentration, t_c, is calculated by:

t_c = $t_i + t_t$ (5 minutes, minimum) where
t_i = initial, inlet or overland flow time in minutes,
t_t = shallow channel and open channel flow time in minutes.

5.9.2. Overland flow (sheet flow) time shall be calculated as:

t_i = $((n \times L)^{0.8}) / (4.64 \times S^{0.4})$ where (G.O. 021111, 11/11/02)
t_i = initial, inlet or overland flow time in minutes,
n = Manning's n for sheet flow (from the following table),
L = Overland flow length in feet, (maximum of 300 feet, pre-developed, ends where building grading begins*),
S = Slope in feet per foot.
*40' past the front setback line

Roughness Coefficients (Manning's n) For Sheet Flow - Surface Description

Smooth surfaces (concrete, asphalt, gravel or bare soil)	0.011
Fallow (no residue)	0.050
Cultivated soils	
Residue cover less than or equal to 20 percent	0.060
Residue cover greater than or equal to 20 percent	0.170
Grass	
Short grass prairie Dense grasses[1]	0.150 0.240
Bermuda grass	0.410
Range (natural) Woods[2]	0.130
Light underbrush	0.400
Dense underbrush	0.800

[1] Includes species such as weeping lovegrass, bluegrass, buffalo grass, glue grama grass and native grass mixtures.
[2] When selecting n, consider cover to a height of about 0.1 feet. This is the only part of the plant cover that will obstruct sheet flow.

5.9.3. Shallow channel velocities may be estimated from Figure 3-1 in Reference 11 (see References List).

5.9.4. Open channel flow velocities may be estimated from Manning's equation. Open channel velocities are generally estimated under bank full conditions.

5.9.5. The basin time of concentration calculation techniques are described in detail in Reference 11, TR-55, Chapter 3.

Section 5.10 Hydrograph Methods

5.10.1. **Methodologies**

A. The Corps of Engineers HEC-1 Flood Hydrograph Package and Soil Conservation Service TR-55 computer models are the preferred runoff models. Other models may be used with approval from the Public Works Director.

B. The runoff model must include the entire drainage basin upstream of the proposed development. The model shall be prepared in sufficient detail to ensure that peak runoff rates are reasonably accurate.

C. The runoff model shall be developed for the following cases:

Case 1:Existing conditions in the drainage basin prior to development of the applicant's property.

Case 2:Existing conditions in the drainage basin with developed conditions on the applicant's property.

Case 3: Fully developed conditions in the entire drainage basin.

5.10.2. **Rainfall**

A. Rainfall depth-duration-frequency and intensity-duration-frequency curves for the City of Ozark area are shown on Drawing No. 1. Design rainfall intensities were developed from the U.S. Department of Commerce, National Weather Service, Technical Paper 40 (Reference 19) and the National Oceanic and Atmospheric Administration publication "HYDRO-35" (Reference 9).

B. Rainfall shall be distributed in time using the SCS Type II distribution (Reference 11), the Huff's Distribution or the Pilgrim-Cordery Distribution adapted to local rainfall data (References 20 and 21) as shown in the following table.

Huff's Median Time Distributions of Heavy Storm Rainfall at a Point

Cumulative percent of Storm time	First-quartile
5	16
10	33
15	43
20	52
25	60
30	66
35	71
40	75
45	79
50	82
55	84
60	86
65	88
70	90
75	92
80	94
85	96
90	97
95	98

Pilgrim-Cordery Method
Synthetic Rainfall Mass Curves

Cumulative Fraction of Storm Duration	Cumulative Fraction of Depth				
	1-Hour	2-Hour	3-Hour	4-Hour	6-Hour
.00	.00	.00	.00	.00	.00
.05	.03	.03	.03	.02	.05
.10	.07	.05	.05	.03	.09
.15	.11	.10	.06	.05	.14
.20	.14	.17	.09	.06	.20
.25	.17	.22	.11	.08	.28
.30	.23	.25	.13	.14	.35
.35	.29	.27	.19	.20	.41
.40	.35	.29	.31	.27	.43
.45	.41	.30	.39	.33	.46
.50	.47	.31	.44	.38	.49
.55	.56	.41	.47	.47	.60
.60	.65	.51	.54	.56	.70
.65	.73	.60	.64	.64	.80
.70	.82	.69	.70	.74	.86
.75	.91	.78	.73	.83	.89
.80	.93	.82	.81	.87	.93
.85	.95	.87	.89	.90	.96
.90	.97	.92	.94	.93	.97
.95	.99	.96	.98	.97	.98
1.00	1.00	1.00	1.00	1.00	1.00

PART III - STORM WATER DRAINAGE STRUCTURES

Section 5.11 Inlets

5.11.1. **Inlet Locations**

A. Inlets shall be provided at locations and intervals, and shall have a minimum inflow capacity such that maximum flooding depths set below are not exceeded for the specified storm; at all sump locations where ponding of water is not desired, and where drainage cannot be released at the ground surface. It is recommended that inlets be provided at street intersections upstream of pedestrian cross-walks

5.11.2. **Inlet Interception Capacities**

A. Inlet capacities shall be determined in accordance with the Federal Highway Administration HEC-12 Manual (Reference 5) or HEC-22, (See standard curb opening inlet – Definition Sketch in attachments).

B. Nomographs and methods presented in the Neenah Inlet Grate Capacities report (Reference 12) may also be used where applicable.

C. The use of commercial software utilizing the methods of HEC-12 or HEC-22 is acceptable. Software used shall be pre-approved by the Public Works Director.

D. Clogging Factors

1. The inlet capacities determined as required in this section must be reduced as follows, in order to account for partial blockage of the inlet with debris:

Inlet Type & Location	Clogging Factor
Curb Opening Inlets on grades and in sumps	0.8
Open-side Drop Inlets in sumps	0.9
Grated Inlets	
on grades	0.6
in sumps	0.5

2. Inlet lengths or areas shall be increased as required to account for clogging.

5.11.3. **Interception and Bypass Flow**

A. It is generally not practical for inlets on slopes to intercept 100% of the flow in gutters. Inlets must intercept sufficient flow to comply with street flooding depth requirements. Bypass flows shall be considered at each downstream inlet, until all flow has entered approved storm sewers or drainage ways.

5.11.4. **Allowable Street Depths**

A. Urban streets are a necessary part of the City of Ozark drainage system. The design for the collection and conveyance of storm water runoff is based on a reasonable frequency and degree of traffic interference. Depending on the street classification, (i.e.: local, collector, etc.) portions of the street may be inundated during storm events. Drainage of streets is controlled by both minor and major storm events. The minor system is provided to intercept and convey nuisance flow. Flow depths are limited for the major storm to provide for access by emergency vehicles during most flood events.

B. When the depths of flow exceed the criteria presented in this section a storm sewer or open channel system is required.

C. General Design Guidelines

1. Flow from new commercial developments shall not be discharged onto public streets.

2. Allowable Flow Depth for new subdivisions. Flow is permitted with allowable depths of flow as follows:

a. Local streets: no crown overtopping for a five (5) year rainfall, maximum of top of curb for a twenty-five (25) year event.

b. Collector streets: the equivalent of one ten foot driving lane must remain clear of water for the five (5) year storm, maximum of top of curb for the twenty-five (25) year storm.

c. Arterials: two ten-foot lanes must remain clear of water, one in each direction for the five (5) year storm, maximum of top of curb for the twenty-five (25) year storm.

d. For all classifications, for on grade, one-hundred (100) year storms shall be limited to the right-of-way and twenty-five (25) year storms shall be limited to the top of curbs. For in sumps, twenty-five (25) year storms shall be limited to the right-of-way. For one-hundred (100) year storms, the maximum depth shall be 18" at the face of curb for both on grades and in sumps.

e. Parking Lots & Private Drives: No requirements for five (5) year storms. Depth shall be limited to 18" measured from the top of the grate or from the bottom of a vertical inlet opening for twenty-five (25) year storms.

f. Where allowable depths are exceeded a storm sewer system must remove the excess water.

3. Cross Flow for new subdivisions. Cross flow at intersections is permitted up to the depths in the following table:

Street Classification	5-Year Storm Allowable Depth	25-Year Storm Allowable Depth
Local	3" in cross pan	6" at gutter flow line
Collector	3" in cross pan	6" at gutter flow line
Arterial	No cross flow permitted	No cross flow permitted

D. Hydraulics

1. The allowable storm capacity of each street section with curb and gutter is calculated using the modified Manning's formula for both the 5-year and 25-year storm event (G.O. 021111, 11/11/02).

$$Q = 0.56(Z/n)S^{1/2}d^{8/3}$$

Where: Q = discharge in cubic feet per second
Z = cross slope of the street in feet per foot
d = depth of flow at the gutter in feet
S = longitudinal slope of the street in feet per foot
n = Manning's roughness coefficient

5.11.5. **Types of Inlets Allowed**

A. Public Streets

1. Curb Opening Inlets

a. Standard curb opening inlets as shown on details in the Standard Drawing Details shall be used for public streets with curb and gutter.

2. Grated Inlets

a. In general, the use of grated inlets in streets, which require adjustment when streets are repaved, will not be permitted.

b. Where conditions are such that curb inlets cannot intercept the required rate of flow, necessary to control street flooding depth or to provide diversion of flow to detention, sedimentation or infiltration basins, "trench inlets" with vaned grates may be specified with approval of the Public Works Director.

c. Other types of inlets will not be permitted unless approved by the Public Works. Director

B. Outside of Public Right-of-Way

1. The type of inlets specified outside of public right-of-way is left to the discretion of the designer provided the following criteria are met:

a. Maximum flooding depths for the major or minor storm as set forth above are not exceeded.

b. General safety requirements as set forth below are met.

c. All inlets shall be depressed a minimum of two (2) inches below the surrounding grade to allow proper drainage to the inlet and prevent inadvertent ponding in the area around the inlet.

d. Inlets in pavements shall be provided with a concrete apron.

5.11.6. **General Safety Requirements**

A. All inlets openings shall:

1. Provide for the safety of the public from being swept into the storm drainage system; the maximum allowable opening shall not exceed six (6) inches in height. The maximum bar spacing for grated inlets shall be six (6) inches in any direction.

2. Be sufficiently small to prevent entry of debris that would clog the storm drainage system;

3. Be sized and oriented to provide for safety of pedestrians, bicyclists, etc.

Section 5.12 Storm Sewers

5.12.1. esign Criteria

A. Design Storm Frequency**:** The storm sewer system, beginning at the upstream end with inlets, is required when the 5-year peak flow in the street exceeds five (5) cfs or when allowable street depths are exceeded. Allowable street depths are specified above.

B. Construction Materials**:** Storm sewers in public right-of-way or public drainage easements shall be constructed using corrugate steel pipe or reinforced concrete. Reinforced concrete shall be installed under traffic-ways. Corrugated polyethylene pipe (CPP) is not allowed in these locations. Cast-in-place concrete pipe, masonry, vitrified clay, or other pipe not shown above is not allowed unless specifically approved. The concrete pipe material and appurtenances shall meet one or more of the following standards:

Material	Symbol	Standard
Reinforced concrete round pipe	RCP	ASTM C76, Class III
Reinforced concrete elliptical pipe	RCEP	ASTM C507
Reinforced concrete pipe-arch	RCPA	ASTM C506
Joints for concrete pipe		ASTM C443
Precast concrete flared end sections	FES	ASTM C76
Corrugated, steel round pipe	CMP	AASHTO M274, Aluminum-Coated
Corrugated, steel pipe-arch	CMPA	AASHTO M274 Aluminum-Coated
Steel flared end sections	FES	AASHTO M274 Aluminum-Coated
Corrugated polyethylene pipe	CPP	AASHTO M294 & M252
Cast-in-place reinforced concrete box culverts	RCB	MODOT Specification
Precast concrete box culvert	RCB	ASTM C1433

Detailed information on structural and hydraulic properties of the type of pipe referred to above can be found in the Concrete Pipe Design Manual, the Handbook of Steel Drainage & Highway Construction Products.

C. Vertical Alignment

1. The recommended minimum slope for storm drain piping is 0.5% (five-tenths percent). Pipe grades may not be less than the minimum friction slope required to convey the design flow, unless specifically approved. Maximum recommended grade is 10% (ten percent). Properly designed anchorage may be required for grades above 10% (ten percent) and will be required for grades above 20% (twenty percent).

2. When changing pipe diameters, the inside tops of the pipes shall be set at the same elevation. Pipe size shall never be reduced downstream even though pipe slope and theoretical capacity may increase. A minimum vertical drop of 0.2' (two-tenths feet) shall always be provided across a junction structure, unless otherwise approved.

3. Under or within two feet (2') of streets or paved areas, the top of the pipe shall be located a minimum of twelve inches (12") below the pavement or curb subgrade, or greater if required to meet minimum cover and strength requirements for the type of pipe specified to withstand an AASHTO HS-20 loading. Outside of paved areas, the top of the pipe shall be located a minimum of twelve inches (12") below finished earth grade. Box culverts or other relatively wide and flat conveyance structures may be required to have additional cover if deemed necessary to support grass or other vegetative cover.

4. Siphons or inverted siphons are not allowed in the storm sewer system.

D. Horizontal Alignment:

1. Storm sewer alignment between manholes shall be straight except when approved by the Public Works Director. Curved alignments are not allowed.

2. Storm sewer crossings shall be perpendicular to the street.

3. The permitted locations for storm sewer within a street right-of-way are behind the curb. The outside edge of the pipe shall be located a minimum of 6” behind the back edge of curb. Except for crossings, storm sewers shall not be located under streets.

4. Storm sewers located on private property shall be located within drainage easements and shall be aligned parallel with property lines unless otherwise approved. Where storm drains exit the street right-of-way between residential lots, the pipe shall be extended a minimum of forty feet (40’) past the front yard setback line, or to the estimated location of the rear of the dwellings, whichever is more. The outside edge of the pipe shall be located a minimum of five feet (5’) from the easement line.

E. Bends and Junctions:

1. A manhole or junction structure must be provided at each change in direction or grade of the piping, except that bends may be located at junction structures in order to provide a perpendicular connection. Bends must be provided at junction structures if the angle of entry is less than sixty (60) degrees. Pipes shall be aligned such that the direction of flow of any incoming pipe is not less than perpendicular to the direction of flow of the outflow pipe (i.e. flow "against the grain" shall be avoided).

2. Access manholes for junction structures shall not be located within the pavement area for public streets. Junction structures shall be located such that the outside edge of the access manhole is twelve inches (12") minimum behind the curb or from the edge of a retaining wall or other obstruction.

3. Access manholes shall be provided at a maximum of five hundred feet (500') spacing along the pipe.

4. Precast circular manholes, square cast-in-place or precast junction boxes, or inlets may be used for junction structures.

F. Clearance from Other Utilities:

1. Horizontal Clearance:

Utility	Minimum distance from outside edge of pipe to outside edge of pipe
Storm sewer	Inside diameter of largest pipe*
Sanitary sewer and water	Ten feet (10')

* or greater, if needed to allow proper placement and alignment of flared end sections

2. Vertical Clearance: A minimum clear distance of eighteen inches (18") from any other utility line shall be maintained above or below the storm drain pipe, unless otherwise approved by the Public Works Director.

G. Pipe Size: The minimum allowable pipe size for storm sewers is dependent upon a diameter practical from the maintenance standpoint. For storm sewers in public right-of-way or public drainage easement less than fifty feet (50') in length, the minimum allowable diameter is fifteen (15) inches. All pipe over fifty feet (50') shall have a minimum diameter of eighteen (18) inches. The maximum allowable diameter is six feet (6') unless otherwise approved.

H. Storm Sewer Capacity and Velocity

1. Storm sewers should be designed to convey the design storm (25-year) flood peaks without surcharging the storm sewer. The sewer may be surcharged during larger floods and under special conditions when approved by the City. However, new public improvements shall be designed to detain the 100 year storm in a detention basin. Therefore, the 100 year storm must be conveyed to the detention basin without bypass flow.

2. The capacity and velocity shall be based on the Manning's n-values presented in Table I. The maximum full flow velocity shall be less than fifteen (15) fps. The City may approve higher velocities if the design includes adequate provisions for uplift forces, dynamic impact forces and abrasion. The minimum velocity in a pipe based on full flow shall be 2.5 fps and the minimum slope shall be 0.50% to avoid excessive accumulations of sediment.

3. The energy grade line (EGL) for the design flow shall be no more than six (6) inches below the final grade at manholes, inlets, or other junctions. To insure that this objective is achieved, the hydraulic grade line (HGL) and the energy grade line (EGL) shall be calculated by accounting for pipe friction losses and pipe form losses. Total hydraulic losses will include friction, expansion, contraction, bend, manhole, and junction losses. The methods for estimating these losses are presented in the following sections.

I. Storm Sewer Outlets; All storm sewer outlets into open channels shall be constructed with a headwall and wingwalls or a flared-end-section. Flared end sections and headwalls shall have a toewall extending a minimum of eighteen inches (18") below grade at their downstream end to prevent undercutting. Approved energy dissipation material shall be provided at all outlets.

J. Hydraulic Evaluation: Presented in this section are the general procedures for hydraulic design and evaluation of storm sewers.

K. Pipe Friction Losses: Pipe friction losses are estimated using Equation 1001 and Manning's formula (Equation 1002) which is expressed as follows:

$H_f = S_f \times L$ (1001)

Where H_f = head loss due to friction (feet)
S_f = friction slope from Manning's equation (feet per foot)
L = length of pipe segment (feet)

and $V = 1.49 \times R^{2/3} \times Sf^{1/2}/n$ (1002)

Where V = velocity of flow (feet per second)
R = hydraulic radius = A/WP (feet)
S_f = friction slope (feet per foot)
A = area of flow (square feet)
WP = wetted perimeter (feet)
n = Manning's roughness coefficient (Table I)

L. Pipe Form Losses: Generally, between the inlet and outlet, the flow encounters, in the flow passageway, a variety of configuration such as changes in pipe size, branches, bends, junctions, expansions and contractions. These shape variations impose losses in addition to those resulting from pipe friction. Form losses are the result of fully developed turbulence and can be expressed as follows:

$HL = K (V^2/2g)$ (1003)

Where HL = head loss (feet)
K = loss coefficient
$V^2/2g$ = velocity head (feet)
g = gravitational acceleration (32.2 ft/sec^2)

The following is a discussion of a few of the common types of form losses encountered in storm design.

M. Expansion Losses: Expansion losses in a storm sewer will occur when the sewer outlets into a channel. The expansion will result in a shearing action between the incoming high velocity jet and the surrounding outlet boundary. As a result, much of the kinetic energy is dissipated by eddy currents and turbulence. The head loss can be expressed as:

$HL = K_x (V_1^2/2g)(1-(A_1/A_2))^2$ (1004)

Where A = cross section area in square feet
V_1 = average upstream pipe flow velocity, feet per second
K_x = expansion loss coefficient

Subscripts 1 and 2 denote the upstream and downstream sections respectively. The value of K_x is about 1.0 for a sudden expansion (such as an outlet to a channel) and about 0.2 for a well-designed expansion transition. Table II presents the expansion loss coefficient for various flow conditions.

N. Contraction Losses: The form loss due to contraction is:

$$HL = K_c(V_2^2/2g)(1-(A_2/A_1)^2)^2 \qquad (1005)$$

Where K_c = Contraction loss coefficient

K_c is equal to 0.5 for a sudden contraction and about 0.1 for a well-designed transition. Subscripts 1 and 2 denote the upstream and downstream sections respectively. Table II presents the contraction loss coefficient for various flow conditions.

O. Bend Losses: The head losses for bends, in excess of that caused by an equivalent length of straight pipe, may be expressed by the relation:

$$HL = K_b (V_2/2g) \qquad (1006)$$

Where K_b = Bend coefficient

The bend coefficient has been found to be a function of: (a) the ratio of the radius of curvature of the bend to the width of the conduit, (b) deflection angle of the conduit, (c) geometry of the cross section of flow, and (d) the Reynolds Number and relative roughness. Recommended bend loss coefficients for standard bends, radius pipe, and bends through manholes are presented in Table II.

P. Junction and Manhole Losses: A junction occurs where one or more branch sewers enter a main sewer, usually at manholes. The hydraulic design of a junction is in effect the design of two or more transitions, one for each flow path. Allowances should be made for head loss due to the impact at junctions. The head loss at a junction for each pipe entering the junction can be calculated from:

$$HL = (V_2^2/2g) = K_j(V_1^2/2g) \qquad (1007)$$

Where V_2 = the outfall flow velocity
V_1 = the inlet velocity
K_j = junction loss coefficient

Because of the difficulty in evaluating hydraulic losses at junctions (Reference 6) due to the many complex conditions involving pipe size, geometry of the junction and flow combinations, a simplified table of loss coefficients has been prepared. Table II presents the recommended energy loss coefficients for typical manhole or junction conditions encountered in the urban storm sewer system.

Q. Partially Full Pipe Flow: When a storm sewer is not flowing full, the sewer acts like an open channel and the hydraulic properties can be calculated using open channel flow.

R. Storm Sewer Outlets: When the storm sewer system discharges into an open channel, additional losses, in the form of expansions losses, occur at the outlet. For a headwall and no wingwalls, the loss coefficient K_e is 1.0. For a headwall with 45 degree wingwalls, the loss coefficient is about 1.14. For a flared-end-section (which has a D2/D1 ratio of 2 and a theta angle of around 30 degrees) the loss coefficient is approximately 0.5.

S. Connection Pipes: Connector pipes are used to convey runoff from an inlet to the storm sewer. If, however, the storm sewer runs through the inlet, then a connector pipe is not needed. Connector pipes can connect a single inlet to the storm sewer or they can be connected in a series.

These bends, turns, and flows through the connector pipe give rise to three hydraulic losses: a change from static to kinetic energy to get the water moving through the connector pipe, an entrance loss from the inlet to the connector pipe, and a friction loss along the length of the connector pipe. The total head loss in the connector pipe can be calculated form the following equation:

$$H_{cp} = H_v + K_e \times Hv = S_f \times L \qquad (1009)$$

Where H_{cp} = head loss in the connector pipe (feet)
K_e = Entrance loss coefficient.
H_v = velocity head in the pipe, assuming full pipe flow (feet),

and the other variables are as previously defined. The value of the entrance loss coefficient is determined from Table II.

If the connector pipes are connected in series, the head loss in each pipe is calculated from Equation 1009 and the total head loss is the summation of the individual head losses.

5.12.2. **Easements**

A. Drainage easements shall be provided for all public drainage flowing across any proposed development. Generally, private, onsite drainage does not require a drainage easement. In some cases, additional drainage improvements and easements may be required upstream or downstream of a new development to address potential impacts of the development. The required easement widths are as follows, but shall not be less than 15' width. These requirements are assuming that the storm sewer is centered within the easement. Additional width may be required as determined by the Director of Public Works:

1. For pipes forty-two (42) inches or less in diameter or width, the required minimum easement width is fifteen (15) feet.

2. For pipes and boxes greater than forty-two (42) inches in width, the required minimum easement width is ten (10) feet plus the width of the proposed storm sewer, but shall not be less than 20' width.

3. Storm sewers greater than eight (8) feet in depth to the flow line may require additional easement width.

4. All easements required for construction of storm sewers, which are not included on the final plat, shall be recorded and a copy of such recorded easement filed with the City prior to approval of the engineering design plans.

Section 5.13 Design Standards for Culverts

5.13.1. **Horizontal Alignment**. Culverts shall be positioned to match the alignment of the existing watercourse to the greatest degree practical. Relocating existing stream channels to match the culvert alignment shall be avoided unless specifically approved.

5.13.2. **Vertical Alignment.** Culverts shall be placed such that the vertical alignment of the invert matches the slope of the existing water course to the greatest extent practical. The recommended minimum slope for culverts is 0.5% (five-tenths percent). Culvert grades may not be less than the minimum friction slope required to convey the design flow, unless specifically approved. Maximum recommended grade is 10% (ten percent). The top of the culvert pipe shall be located a minimum of twelve inches (12") below the pavement or curb subgrade, or greater if required to meet minimum cover and strength requirements to withstand an AASHTO HS-20 loading for the type of pipe specified. A reduction in minimum clearance may be allowed when necessary in order to minimize rock excavation or to provide clearance from existing utilities, with written approval by the Public Works Director and if located within public road right-of-way, written approval from the Highway Administrator is also required. Where necessary to minimize rock excavation, cast-in-place reinforced concrete box culverts may be designed such that the top slab serves as a bridge deck. In these cases the top slab grade shall be designed to match the vertical alignment of the roadway. Top slab thickness shall be increased by two inches (2") to provide a wearing surface provided. If asphalt pavement is specified, top of the slab may be located two inches (2") below finished pavement grade to allow for placement of an asphalt wearing surface. Structural design of the culvert shall include allowance for the wearing surface weight.

5.13.3. **Bends and Junctions.** Changes in direction, grade, size or material are not allowed within the culvert barrel, unless approved in writing by the Public Works Director.

5.13.4. **Clearance from Other Utilities.** Clearance from other utilities shall be the same as specified for storm sewers.

5.13.5. **Allowable Sizes.** The minimum allowable inside diameter or least dimension for any culvert is fifteen inches (15").

5.13.6. **Construction Materials.** Culverts under public and private roads shall be constructed of any of the materials allowed for storm sewers.

5.13.7. **Design Capacity.** Culverts shall be designed to pass the 25-year storm with one (1) foot of freeboard prior to overtopping the road or driveway.

5.13.8. **Headwater.** The maximum headwater for the major storm design flow shall be 1.5 times the culvert diameter for round culverts or 1.5 times the culvert rise dimension for shapes other than round.

5.13.9. **Inlet and Outlet Requirements**. Culverts are to be designed with protection at the inlet and outlet areas as provided in Part VI of these criteria. A cast-in-place concrete headwall or a pre-fabricated flared end section of the same type of material as the culvert pipe shall be provided at the inlet and outlet ends of all culverts. Headwalls or end sections are to be located a sufficient distance form the edge of the shoulder or the back of walk to allow for a maximum slope of 3H:1V to the back of the structure. Flared end sections and headwalls shall have a toewall extending a minimum of eighteen inches (18”) below grade at the downstream end to prevent undercutting. The type of outlet protection required is as follows:

V < 7 FPS	7 FPS < V < 15 FPS	V > 15 FPS
Minimum	Channel protection	Energy Dissipator
Channel protection	or Energy dissipator	

5.13.10. **Velocity Limitations.** The maximum allowable discharge velocity is fifteen (15) feet per second.

5.13.11. **Culvert Hydraulics.** It is recommended that the procedures outlined in the publication "Hydraulic Design of Highway Culverts" (Reference 4) be used for the hydraulic design of culverts. Backwater calculations demonstrating the backwater effects of the culvert may be required.

Section 5.14 Design Standards for Bridges

5.14.1. **Structural Design.** All bridges shall be designed to withstand an HS-20 loading in accordance with the design procedures of AASHTO "Standard Specifications for Highway Bridges" (Reference 13). The designer shall also check the construction loads and utilize the most severe loading condition.

5.14.2. **Design Capacity.** Bridges shall be designed to pass the major storm with one foot of freeboard between the 100 year water surface elevation and the bridge low chord.

5.14.3. **Backwater.** Backwater is defined as the rise in the water surface due to the constriction created by the bridge approach road fills. The maximum backwater for the major storm design flow shall be one (1) foot.

5.14.4. **Velocity Limitations.** Discharge velocities through bridge openings shall be limited to fifteen (15) feet per second. Abutment and channel scour protection shall be provided at all bridges.

5.14.5. **Bridge Hydraulics.** All bridge hydraulics shall be evaluated using the procedures presented in the publication "Hydraulics of Bridge Waterway" (Reference 14). Backwater calculations demonstrating the effects of the bridge and approach fills compared to the existing flood stages shall be submitted for all bridges.

Section 5.15 Design Standards for Open Channels

5.15.1. **General Design Guidelines**

A. Natural or Existing Manmade Channels;

1. The stream channel of perennially flowing streams or intermittent streams which are blue lined streams on the United States Department of the Interior Geological Ozark, Nixa or Selmore Quadrangles shall not be modified or channelized except where unavoidable to construct road crossings or to repair erosion and stabilize the stream channel. A 404 permit or determination is required to place any fill in a blue lined stream to construct a road crossing.

2. Trees and vegetation shall not be removed within twenty-five feet (25') of the stream bank of a blue lined stream. If the stream banks are not defined, then the twenty-five feet (25') shall be taken from the invert of the blue lined stream. Clearing of brush and undergrowth shall be minimal. It is preferred that existing vegetation remain within one hundred feet (100') of the stream bank.

3. Any work within a Federally designated floodplain requires a Floodplain Development Permit. A Conditional Letter of Map Revision (CLOMR) must be obtained for any filling within the floodway. Work within the stream channel may require a Department of the Army "404" permit.

4. Watercourses in which flow is broad and shallow, and which have no defined channel should not be modified or channelized. Removal of trees and vegetation within the watercourse should be avoided as much as practical.

5. The area inundated by the peak flow from the 100-year (1% AEP) storm is considered to be the flooding area for any watercourse, whether or not it is designated on the Flood Insurance Rate Maps. An implicit drainage easement is considered to exist along the area inundated by the peak flow from the 1% AEP (100-year) storm.

6. For the purpose of preliminary planning and design, the approximate limits of the floodplain can be determined using approximate methods.

7. In determining the capacity and depth of flow in watercourses, they shall be analyzed by selecting the most restrictive channel section for each reach and determining the normal depth by analyzing the channel as an irregular section using representative "n" values for each segment of the channel cross-section

8. Where the effects of increased frequency of flow or increased velocity may significantly effect the stability or the stream channel, measures such as grade checks, check dams or bank stabilization may be required.

B. Grass Lined Channels:

1. Grass lined channels are the most desirable of the artificial channels. The channel storage, lower velocities and the greenbelt multiple use benefits obtained create significant advantages over other artificial channels. Unless existing development restricts the availability of right of way, channels lined with grass should be given preference over other artificial types. The minimum slope in a grass-lined channel shall be 1.0% unless a concrete low flow channel is installed. Maximum side slopes shall be 3:1 with 4:1 preferred.

C. Low Flow (Trickle) Channels

1. Trickle channels shall be provided in constructed grass channels (not natural channels) where base flow or perennial flow prevents the establishment or re-establishment of a sod bottom. Types of trickle channels are as follows:

a. Concrete Trickle Channels

(1). Trickle channel capacity shall be approximately five percent (5%) of the design flow rate.

(2). Concrete trickle channels may be unreinforced up to a total width of (5') five feet. For total widths of (5') five feet to (10') ten feet the trickle channel shall be reinforced with 6 X 6-10-10 welded wire mesh. For widths greater than (10') ten feet see requirements for concrete channels.

(3). Trickle channel alignment shall be the same as the overall channel alignment. Radii at changes in direction shall be the minimum radius required based upon the channel top width.

(4). Capacity of grass channels with trickle channels may be determined as a composite cross-section, or the additional capacity of the trickle channel can be ignored.

(5). Erosion potential at the grass/concrete interface should be checked. Shear stress or tractive force shall be determined and shall be limited to the maximum values set forth below:

Maximum Allowable Shear Stress for Various Lining Types

Lining Type	Maximum Shear Stress
Grass, sod	0.60 psf
Jute fiber net	0.40 psf
Straw erosion control blanket with attached netting	1.45 psf
Excelsior (wood fiber) erosion control blanket with netting	1.55 psf
Synthetic erosion control blanket	2.00 psf

Foregoing values were obtained from Table 9.5 of the ASCE Design Manual Manufacturer's data shall be submitted for erosion control blankets specified.

b. Other Types of Trickle Channels

(1). Trickle channels of porous pavers, gravel filled Geoweb, submerged flow wetlands, natural stone and other materials can be specified, and are encouraged to improve aesthetics and water quality. However, assurance must be given that quality control will be maintained during construction and that adequate maintenance will be provided after construction.

D. Composite Channels

1. Many different channel shapes and lining types are possible. Different shapes and lining types can be combined in a composite design. In determining the capacity and depth of flow in composite channels, they shall be analyzed as an irregular section using representative "n" values for each segment of the channel cross-section

E. Concrete Channels

1. Concrete lined channels are sometimes required where right of way restrictions within existing development prohibit grass-lined channels. The lining must be designed to withstand the various forces and actions that tend to overtop the bank, deteriorate the lining, erode the soil beneath the lining and erode unlined areas. The minimum slope in a concrete lined channel shall be 0.50%.

F. Other Lining Types: The use of fabrics and other synthetic materials for channel linings has increased over the past several years. Proposed improvements of this type will be reviewed on an individual basis for applicability and performance.

5.15.2. **Hydraulics**

A. An open channel is a conduit in which water flows with a free surface. The calculations for uniform and gradually varied flow are relatively straight forward and are based upon similar assumptions (e.g. parallel streamlines). The basic equations and computational procedures are presented in this section.

B. Uniform Flow

1. Open channel flow is said to be uniform if the depth of flow is the same at every section of the channel. For a given channel geometry, roughness, discharge and slope, there is only one possible depth, the normal depth. For a channel of uniform cross section the water surface will be parallel to the channel bottom for uniform flow.

2. The computation of normal depth for uniform flow shall be based upon Manning's formula as follows:

$$Q = (1.49/n)AR^{2/3} S^{1/2}$$

Where Q = Discharge in cubic feet per second (cfs)
n = Roughness coefficient (Table I)
A = Cross sectional flow area in square feet
R = Hydraulic radius, A/P, in feet
P = Wetted perimeter in feet
S = Slope of the energy grade line (EGL) in feet/foot

For channels with a uniform cross section the EGL slope and the bottom slope are assumed to be the same.

C. Critical Flow

1. The design of earth or rock channels in the critical flow regime (Froude numbers from 0.9 to 1.2) is not permitted. The Froude number is defined as follows:

$$F = V/(gD)^{0.5}$$

Where F = Froude number
V = Velocity in feet per second (fps)
g = Acceleration of gravity, 32.2 ft/sec^2
D = Hydraulic depth in feet = A/T
A = Cross sectional flow area in square feet
T = Top width of flow area in feet

The Froude number shall be calculated for the design of all open channels.

D. Gradually Varied Flow

1. The most common occurrence of gradually varied flow in storm drainage is the backwater created by culverts, storm sewer inlets or channel constrictions. For these conditions the flow depth will be greater than normal depth in the channel and the water surface profile must be computed using backwater techniques.

2. Backwater computations can be made using the methods presented in Chow (Reference 1). Many computer programs are available for computation of backwater curves. The most widely used program is HEC-2, Water Surface Profiles, developed by the U.S. Army Corps of Engineers (Reference 2) and is the program recommended for backwater profile computations. Another program by the Federal Highway Administration is WSPRO and is acceptable for use in backwater computations.

5.15.3. **Design Standards**

A. Flow Velocity

1. Maximum flow velocities shall not exceed the following:

Channel Type	Maximum Velocity
Grass lined*	5 fps
Concrete	15 fps
*Refer to sub-section F on following page	

B. Maximum Depth

1. The maximum allowable channel depth of flow is three (3) feet for the design flow.

C. Freeboard requirements

1. Freeboard is defined as the vertical distance between the computed water surface elevation for the design flow and the minimum top of bank elevation for a given cross section.

2. For all channels, one-foot minimum of freeboard is required. Freeboard shall be in addition to super elevation.

D. Curvature

1. The minimum channel centerline radius shall be three (3) times the top width of the design flow.

E. Super Elevation

1. Super elevation shall be calculated for all curves. An approximation of the super elevation h may be calculated from the following formula:

$$h = V^2T/(gr)$$

Where h = Super elevation in feet
V = Velocity in fps
T = Top width of flow area in feet
g = Acceleration of gravity, 32.2 ft/sec^2
r = radius of curvature in feet

2. Freeboard shall be measured above the super elevated water surface.

F. Grass Channels

1. Side slopes shall be 3 (horizontal) to 1 (vertical) or flatter. Steeper slopes may be used subject to additional erosion protection and approval from the Public Works Director.

2. For design discharges greater than 50 cfs, grade checks shall be provided at a maximum of 200 feet horizontal spacing.

3. Channel drops shall be provided as necessary to control the design velocities within acceptable limits.

4. Vertical drops may be used up to three feet in height. Drops greater than three (3) feet shall be baffled chutes or similar structures.

5. Manning's roughness coefficient ("n", also known as the retardance coefficient) for grass channels shall be determined based upon the product of the velocity and the hydraulic radius (V x R) using the chart shown in Mannings's n for grass-lined slopes. Retardance curve C shall be used to determine the channel capacity and Retardance curve D shall be used to determine the velocity.

5.15.4. **Easements**

A. Easements shall be provided for all open channels constructed in the City that are not located within public rights-of-way. The minimum easement width for open channels is the flow width inundated by a 100-year event plus fifteen (15) feet. Additional width may be required as determined by the Director of Public Works.

B. All easements required for construction of open channel drainageways, which are not included on the final plat, shall be recorded and a copy of such recorded easements filed with the City prior to approval of the engineering design plans.

PART IV - STORM WATER DETENTION DESIGN

Section 5.16 Purpose

5.16.1. Detention facilities are used to reduce storm water runoff rates by storing excess runoff. The usual function of a detention facility is to provide sufficient storage such that peak runoff rates are not increased when development occurs.

Section 5.17 Policy

5.17.1. The primary goal of the City's storm water management program is the prevention of flood damage to residential, commercial and public property.

5.17.2. In adopting this policy, the City recognizes that:

A. There are many areas in the City where residential flooding occurs because of inadequately sized drainage ways,

B. Flooding depths and frequency will increase as development occurs upstream of these areas,

C. Detention basins are the only effective "on-site" means which can be used to control peak runoff storm water rates as areas develop.

5.17.3. The City further recognizes that:

A. The best means to assure effective performance of a detention basin is to perform reservoir routing calculations using hydrographs, The Simplified Volume Formula shall not be allowed in the City.

Section 5.18 Methods of Analysis

5.18.1. A detailed analysis using the hydrographs provided in Section 5.10 is required. The director of Public Works (at his discretion) may permit detention volume calculations for small increases in impervious areas to be determined from the table provided in the "payment in Lieu of Constructing Stormwater Detention table".

5.18.2. **Innovation in design**

A. It is the desire of the City that detention facilities be designed and constructed in a manner to enhance aesthetic and environmental quality of the City as much as possible. The City therefore encourages designs, which utilize and enhance natural settings, and minimize disturbance and destruction of wooded areas, natural channels, and wetlands.

5.18.3. **Interpretation**

A. The Public Works Director will make interpretations of the detention policy. Appeals of the decisions of the Public Works Director may be made to the Board of Aldermen**.**

Section 5.19 Design Criteria

5.19.1. **General**

A. Detention facilities shall discharge into a drainage easement or public right-of- way. The detention facility and all required energy dissipation at the discharge shall be located within the proposed development. The discharge point of the detention facility, including area for energy dissipation and erosion control shall not be located within 20' of the development's property line.

B. One (1) foot of freeboard shall be provided between the maximum water surface elevation (maximum stage for a 1% annual probability event) and the minimum top of berm or wall elevation.

C. Embankment slopes steeper than three horizontal to one vertical (3H:1V) are not permitted.

D. Concrete walls shall not be substituted for earth berms unless otherwise approved by the Public Works Director.

E. Dry detention basins shall maintain a minimum bottom slope of one foot per hundred feet (1%).

F. Any detention basin or channel shall not be located closer than twenty (20) feet horizontally from any building and the maximum water surface elevation shall be at least three (3) feet below the lowest sill plate elevation of any building. For this application the horizontal limits of the detention basin shall be defined as the outside face of the crest of the berm.

G. Trickle channels shall have a minimum slope of one foot per hundred feet (1.0%) for unpaved channels and one-half foot per hundred feet (0.5%) for paved channels.

H. The maximum allowable depth of ponding for parking lot detention is eighteen (18) inches.

I. Parking lot detention may not inundate more than ten (10) percent of the total parking area.

1. All parking lot detention areas shall have a minimum of two (2) signs posted identifying the detention pond area. Any suitable materials and geometry of the sign are permissible, subject to approval by the Public Works Director. The signs shall have a minimum area of 1.5 square feet and contain the following message: "WARNING This area is a storm water detention pond and is subject to periodic flooding to a depth of 18 inches".

5.19.2. **Detailed Analysis**

A. Detailed analysis shall be performed using hydrograph methodologies and reservoir routing techniques. The most common techniques are those developed by the Corps of Engineers and the Soil Conservation Service. These methods are preferred; however other proven techniques will be accepted.

B. Detention basins designed by detailed methods shall be designed on the basis of multiple storm recurrence frequencies to ensure that they function properly for both frequent storms and large infrequent storms.

1. A minimum of three (3) recurrence frequencies, the 50%, 10% and 1% annual probability storms (the "2-year, 10-year and 100-year" storms) must be considered.

C. The runoff model must include the entire drainage basin upstream of the proposed detention pond. The model shall be prepared in sufficient detail to ensure that peak runoff rates are reasonably accurate. The runoff model shall be developed for the following cases:

1. Case 1: Existing conditions in the drainage basin prior to development of the applicant's property.

2. Case 2: Existing conditions in the drainage basin with developed conditions on the applicant's property.

3. Case 3: Fully developed conditions in the entire drainage basin.

4. Cases 1 & 2 are utilized to determine the required detention volume and the type of outlet structure to be provided, and shall be analyzed for the three storm recurrence frequencies required above.

5. The detention facility shall be designed such that peak outflow rates from the facility for Case 2 are no greater than the rates determined in Case 1 for each of the three storm recurrence frequencies required.

6. The storage volume provided shall not be less than the difference in total runoff volume between Case 1 and Case 2.

7. Case 3 is used determine the size of the overflow spillway. Case 3 need only be analyzed for the 1% annual probability ("100-year"). The overflow spillway will, in most cases, be combined with the outlet structure.

5.19.3. **Submittals**

A. The following information must be submitted for detention ponds designed by detailed methods:

1. Information regarding analytical methods and software to be used, including:

a. Name of software to be used.
b. Type and distribution of precipitation input.
c. Method for determining precipitation losses.
d. Type of synthetic hydrograph.
e. Method for routing hydrographs.
f. Method used for reservoir routing.

B. Map(s) showing sub-basin delineation, topography, presumed flow routes, and pertinent points of interest; soil types; existing basin development conditions used in the model; fully developed conditions used in the model.

C. Routing diagram for the runoff model.

D. A summary of sub-basin characteristics used for program input.

E. Stage-area or stage-storage characteristics for the basin in tabular or graphic form.

F. Stage-discharge characteristics for the outlet structure and overflow spillway in tabular or graphic form; hydraulic data for weirs, orifices, and other components of the control structure.

G. A printout of the input data file.

H. A summary printout of program output, including plots of hydrographs (these are intended to be the printer plots generated by the software).

I. A computer generated soil survey should be provided from the USDA following site; (http://websoilsurvey.sc.egov.usda.gov/App/HomePage.htm). The soils data should be submitted as a Hydrologic Soil Group report. Submitting data from the old USDA soils survey books is not permitted as the soils data is not updated on the website.

5.19.4. **Easements**

A. All detention basins serving more than one (1) lot or property shall be located within a drainage easement. At a minimum, the easement shall include the area of the dam, the area downstream of the dam to a point twenty feet (20') downstream of the end of the outlet structure, including the area provided for erosion control or energy dissipation; and the area covered by the reservoir including freeboard, plus an additional twenty feet (20') around the perimeter. Detention basins for a development may be located on adjoining property downstream from the development provided that a drainage easement is obtained and adequate means of maintenance access (including ingress/egress easements where necessary) is provided. The easement shall be granted to the developer or to property owners' association. Where the detention basin does not immediately adjoin the development, a drainage easement covering the area inundated by the peak flow from the 1% AEP (100-year) storm shall be provided to connect the development site with the detention basin.

5.19.5. **Construction Requirements**

A. Dams shall be constructed of properly compacted earth fill and shall be keyed a minimum of two feet, (2') into existing ground.

B. Minimum embankment width at top of dam shall be three feet, (3')

C. Concrete retaining walls used at outlet structures or spillways and that exceed 3'-6" in height shall be provided with four foot, (4') high chain link or solid fence.

D. Spillways and outlet structures shall be provided with toewalls extending eighteen inches, (18") below finish grade at upstream and downstream ends to prevent undercutting.

E. Where wet ponds are specified, the pond lining must be designed to retain water. Site soil conditions shall be evaluated by a soils engineer and an appropriate lining to be provided.

5.19.6. **Payment in Lieu of Constructing Stormwater Detention**

A. The City may accept payment in lieu of constructing Storm Water Detention, as required in Part IV of this regulation, provided that one of the following conditions exists:

1. The property directly discharges into a FEMA flood plain; or

2. The property discharges into public facilities which were designed to convey the developments fully developed flow to an existing FEMA flood plain.

B. The Developer shall submit a completed application for payment in lieu of constructing stormwater detention on a form provided by the Department of Planning and Development. The Developer's engineer must provide a downstream impact analysis which shows that downstream properties will not receive increased flooding as part of the proposed payment on lieu of constructing storm water detention.

C. If the City approves the application, payment in lieu of detention will be based on the rates set forth in Section 4 of the Application for Payment In Lieu of Construction Storm Water Detention.

D. Approval of an application for Payments In Lieu of Detention is not guaranteed and all applications will be reviewed by the City's engineer and approved by the City on a case by case basis. Approval will be based upon the amount of discharge and the potential impact upon downstream properties. The City reserves the right to require detention on any site it determines will have an adverse impact upon downstream properties.

E. "Water Quality" as defined in Part V of this regulation is required on all sites regardless of whether detention is provided.

PART V - WATER QUALITY PROTECTION

SECTION 5.20 Purpose

5.20.1. This section covers the design of Best Management Practices (BMPs) to minimize the adverse effects of urban stormwater runoff on the quality of receiving waters. This policy applies to all developments in the residential, commercial, office, and industrial zoning districts It does not apply to A-1, Agriculture District.

5.20.2. It is recognized that specific water quality standards, other than those contained in the Missouri Clean Water Laws, have not been developed or adopted for the receiving waters. The objective of this policy is not to meet specific reductions of targeted pollutants, but rather to provide a generally effective level of pollutant removal by using reasonable, cost effective measures. The goal is to minimize, to the maximum extent practical, adverse impacts on the quality of the receiving waters.

SECTION 5.21 The Role of On-site Water Quality Management Practices

5.21.1. It is important to recognize that the *structural Best Management Practices* (BMPs) for which design guidance is given in this section represent only one aspect of stormwater quality management. The most effective means of managing stormwater quality lie in overall watershed planning and zoning controls, and other *nonstructural* practices which are generally beyond the control of an individual development.

5.21.2. It is clear that a strategy based upon full development in a watershed, with reliance solely upon structural BMP's to maintain water quality, will not be successful. A combination of non-structural and structural measures was recommended as the best means to manage the impacts of development on water quality.

5.21.3. Data from communities across the country has shown that, as the total impervious area in a watershed exceeds ten to fifteen percent (10-15%), water quality declines unless mitigative measures are taken. The most important management tool is to limit the impervious area in these watersheds to these values. While these limits may be attainable for the watershed as a whole, they may not be possible for individual development or sub-basins. Structural BMP's will be required for these developments.

SECTION 5.22 General Design Guidelines

5.22.1. Minimize the amount of runoff.

A. The total quantity of pollutants transported to receiving waters can be minimized most effectively by minimizing the amount of runoff. Both the quantity of runoff and the amount of pollutant wash-off can be minimized by reducing the amount of *directly connected impervious area (DCIA)*. Impervious areas are considered connected when runoff travels directly from roofs, drives, pavement, and other impervious areas to street gutters, closed storm drains or concrete, or other impervious lined channels. Impervious areas are considered disconnected when runoff passes as sheet flow over grass areas, or through properly designed BMP's, prior to discharge from the site.

5.22.2. Maximize contact with grass and soil.

A. The opportunity for pollutants to settle out is maximized by providing maximum contact with grass and soil. Directing runoff over vegetative filter strips and grass swales enhances settling of pollutants as the velocity of flow is reduced. Infiltration of runoff into the soil is also increased.

5.22.3. Maximize holding and settling time.

A. According to ASCE (Reference 115.2), the most effective runoff quality controls reduce the runoff peak and volume. The next most effective controls reduce peak runoff rates only. For small storms the runoff rate should not exceed the pre-project peak flow rate from the fifty percent (50%) AEP (2-year) storm. Most obnoxious pollutants (exceptions include water soluble nutrients and metals) can be settled out.

B. By reducing the rate of outflow and increasing the time of detention storage, settling of pollutants and infiltration of runoff is maximized.

5.22.4. Design for small, frequent storms.

A. Drainage systems for *flood control* are designed for large, infrequent storm events. In contrast, stormwater quality controls must be designed for small, frequent storm events. In the City ninety percent (90%) of all twenty-four (24) hour rainfalls are one inch (1") or less. Most pollutants are washed off in the "first flush", generally considered the first one-half inch (½") of runoff.

5.22.5. Utilize BMP's in series where possible.

A. Performance monitoring of BMP's in Florida, Maryland, and Delaware has shown that the combined effect of providing several BMP's in a series can be much more effective in reducing the level of pollutants than providing a single BMP at the point of discharge. To the greatest extent practical, runoff should be directed first to vegetative filter strips, then to grass swales or channels, and then to extended detention basins, sand filters, etc.

5.22.6. Incorporate both flood control and water quality objectives in designs, where practical.

A. Incorporating both flood control and water quality criteria into a single stormwater management facility is not only possible, but is encouraged. Whenever practical, combining several objectives, such as water quality enhancement and flood control, maximizes the cost- effectiveness of stormwater management facilities.

SECTION 5.23 Requirements

5.23.1 The following requirements will apply to any new development within the City's watersheds:

A. Stormwater runoff from any new development for which the total impervious area exceeds ten percent (10%) of the total land area of the development, must be directed through an extended wet or dry detention basin or other properly designed BMP, prior to discharge from the site.

B. Runoff from fueling areas & other areas having a high concentration of pollutants will be required to be directed to a sand filter or other properly designed BMP which provides filtration as well as settling.

C. The required volume for capture and treatment shall be designed as the *water quality capture volume* (WQCV), and shall be determined as set forth in Section 5.24.1.

D. Detention storage must be provided to limit the peak flow rate from the fifty percent (50%) AEP (2-year) storm to pre-project values. Detention facilities for peak flow control shall be designed as set forth in Part IV.

SECTION 5.24 Design Criteria

5.24.1. Water Quality Capture Volume

A. Water quality BMPs shall be designed to capture the runoff from the 90^{th} percentile rainfall for City as well as to capture the first flush of pollutants from directly connected impervious areas within the proposed development.

B. The required water quality capture volume (WQCV) to be used in design of extended wet and dry detention basins and other BMPs whose design is based upon capture and treatment of storm water shall be the greater of the following:

1. The first one-half inch (½") of runoff from the directly connected impervious area (DCIA) in the development, or

2. The *runoff* resulting from total rainfall depth of one inch (1") in twenty-four (24) hours over the entire development.

5.24.2. Directly Connected Impervious Area (DCIA)

A. Impervious areas are considered connected when runoff travels directly from roofs, drives, pavement, and other impervious areas to street gutters, closed storm drains or concrete, or other impervious lined channels. Connected and disconnected impervious areas are illustrated in Figure 5.1.

B. In order for an impervious area to be considered disconnected, runoff from the area must pass through a vegetative filter strip or other BMP meeting the requirements set forth in this section.

C. For determining the amount of impervious area, the following assumptions shall apply in the absence of more detailed data:

Single Family Lots

Average roof area:	2500 square feet
Average drive area:	800 square feet
Average impervious area per lot:	3500 square feet

If gutter downspouts are directed to drain toward lawn areas, seventy-five percent (75%) of the roof area shall be considered disconnected.

Duplexes and Patio Homes

Average roof area:	2500 square feet
Average drive area:	1600 square feet
Average impervious area per lot:	4500 square feet

If gutter downspouts are directed to drain toward lawn areas, seventy-five percent (75%) of the roof area shall be considered disconnected.

Multi-Family, Commercial and Other Areas

The amount of impervious area contained in multi-family, commercial, office and manufacturing developments shall be determined based upon the site plan for the development.

5.24.3. Vegetative Filter Strips

A. Vegetative filter strips consist either of areas of undisturbed vegetation in good condition, including trees, grass, sod or other vegetative cover which meets the objectives for this BMP, or areas where new vegetation has been established. Vegetative filter strips shall be provided in areas of sheet flow only. The hydraulic loading for filter strips shall not exceed 0.05 cfs per lineal foot of filter strip length for the fifty percent (50%) AEP (2-year) storm (equal to the runoff per unit width from a four hundred feet (400') length of impervious area).

B. The minimum width of the filter strip shall not be less than twenty percent (20%) of the length of the sheet flow from the upstream impervious surface, and in no case shall be less than six feet (6'). The slope along the width of the filter strip shall not exceed 4:1 (25%).

C. Typical details for vegetative filter strips are shown in Figure 5.2.

5.24.4. Grass Swales

A. Grass swales may be provided to convey runoff from vegetative filter strips and impervious areas to BMP's designed for capture and temporary storage of runoff. Design criteria for grass swales shall be as follows:

1. Maximum side slopes: 4:1.

2. Maximum longitudinal slope: 5%.

3. Minimum longitudinal slope: 1%.

4. Maximum velocity: 2 feet per second for peak flow from the 50% AEP (2-year) storm.

B. Roughness coefficients for use in the design of grass swales shall be determined as set forth in Manning's for Grass-Lined Channels.

C. Grass swales shall be lined with sod or seeded and covered with suitable erosion control blanket and mulch.

D. Typical details for grass swales are shown in Figure 5.3.

5.24.5. Extended Dry Detention Basins

A. Extended dry detention basins may be provided to capture and provide temporary storage for the required water quality capture volume. Extended dry detention basins shall be placed outside of the primary watercourses which allow off-site flows to pass through the development (i.e., "off-line") where possible.

B. Design criteria for extended dry detention basins shall be as follows:

C. Volume: Minimum volume shall be one hundred and twenty-five percent (125%) of the required water quality capture volume (WQCV). Detention basins for water quality may be combined with detention basins for flood control. Effects of the WQCV may be considered in the design for flood control.

D. Drain time: The WQCV shall be released over a minimum period of forty (40) hours and a maximum period of seventy-two (72) hours.

E. Outlet structure: Outlet structures shall consist of a perforated riser pipe, outlet pipe and gravel filter material as shown in Figure 5.4. The minimum allowable riser pipe diameter is eight inches (8"). The riser pipe shall be connected to an outlet pipe of equal of greater diameter. The outlet pipe shall have adequate capacity to carry the maximum rate of flow from the riser pipe. Material for the riser pipe shall be Schedule 40 PVC, ductile iron, or corrugated, galvanized metal. A removable cap shall be provided at the top of the riser pipe. The cap shall have a one inch (1") diameter hole for air relief.

F. The outlet pipe shall be bedded in firmly compacted clay, free of stones. For dams exceeding ten feet (10') in height, an anti-seep collar shall be provided around the pipe.

G. Number of rows of perforations, number of perforations per row and diameter of perforations for the riser pipe shall be specified on the plans. Perforation pattern shall be determined based upon orifice calculations to provide for release of the WQCV over the specified time. Perforations shall meet the following requirements:

Minimum perforation diameter:	1/4 inch
Maximum perforation diameter:	1 inch
Minimum number of holes per row:	4
Maximum number of holes per row:	8
Minimum row spacing:	4 inches
Maximum row spacing:	12 inches

H. Freeboard: Where the basin is to be utilized as a water quality BMP only, twelve inches (12") minimum freeboard shall be provided above the WCQV.

I. Forebay: It is preferred that a forebay be provided to dissipate energy from incoming flows and to trap settleable sediment entering the basin. The forebay should be separated from the remainder of the basin by an earth dike meeting the requirements of Section 5.19.6. The top of the dike shall be set six inches (6") above the stage of the WQCV. Outflow from the forebay to the basin shall be through a gravel filter meeting the requirements of Section 5.332 (See detail in Standard Drawing Details). The top of the gravel filter shall be set equal to the stage of the WQCV.

J. The volume of the forebay shall be a minimum of ten percent (10%) and a maximum of twenty percent (20%) of the WQCV. The volume of the forebay is considered to be part of the required WQCV, not additional volume.

K. General construction requirements: The optimal length to width ratio for a water quality detention basin is four (4). The length to width ratio should be no less than two (2). The minimum allowable length to width ratio is one (1). Side slopes, dams or dikes, and retaining walls shall meet the requirements of Section 112.6.

L. Overflow spillways: Where the basin is to be utilized as a water quality BMP only, a spillway or outlet structure meeting the requirements of Section 112.6.5 and capable of passing the peak flow from a 1% AEP (100-year) storm for the drainage area upstream of the basin, shall be provided. The lowest point on the spillway or outlet structure shall be set at the top of the WCQV.

M. Trickle channels: Trickle channels shall be provided to provide grade control and to minimize chronic wet areas. Trickle channels shall be constructed of six inch (6") stone or other porous medium. A typical trickle channel cross section is shown in Figure 5.5.

N. A typical plan and section for extended dry detention basins are shown in Figure 5.6.

5.24.6. Extended Wet Detention Basins

A. Extended wet detention basins may be provided to capture and provide temporary storage for the required water quality capture volume. Extended wet detention basins shall be placed outside of the primary watercourses which allow off-site flows to pass through the development (i.e., “off-line”) where possible.

B. Design criteria for extended wet detention basins shall be the same as for extended dry detention basins, with the following exceptions:

C. The volume of the permanent pool should not be less than 1.0 to 1.5 times the WQCV.

D. A bench area (littoral zone) with a width of ten feet (10') shall be provided as shown in Figure 5.7. It is preferred that emergent aquatic vegetation be provided in this zone.

E. It is recommended that a minimum of twenty-five percent (25%) of the WQCV be provided in the upper eighteen inches (18") of depth. A maximum of fifty percent (50%) of the permanent pool volume shall be provided in the upper eighteen inches (18") of depth.

F. Depth of the principal portion of the permanent pool shall be a minimum of four feet (4').

G. It is preferred that a forebay meeting the same requirements as specified for dry detention basins, be provided.

H. Where perforated riser pipes are not encased in gravel, only corrugated metal or ductile iron pipe may be used.

I. Typical details for extended wet detention basins are shown in Figure 5.7.

5.24.7. Sand Filters

A. Runoff from fueling plazas, vehicle maintenance areas, solid waste storage or transfer areas, and other areas having potentially high concentrations of contaminants shall be passed through a sand filter prior to discharge to receiving waters.

B. Total impervious area draining to a sand filter will generally be one (1) acre or less. Sand filters shall be provided with a sedimentation chamber and a filtration chamber. Design of sand filters shall be based upon the Austin, Texas first flush filtration basin (full sedimentation design) as described in Debo and Reese pp. 596-598 (Reference 115.7). A schematic cross section of a sand filter is shown in Figure 5.8.

5.24.8. Other Structural BMPs

A. Constructed wetlands, porous pavements and other structural BMPs for which detailed design criteria can be documented in generally accepted literature can be provided in addition to, or in lieu of, the BMPs described above, provided the objectives of this section can be met. The use of infiltration basins and trenches is discouraged due to possible adverse impacts on groundwater.

SECTION 5.25. Operation and Maintenance

A. The City provides no maintenance of water quality BMPs located on private property. Maintenance must be provided by the owner of the property upon which the BMP is located.

B. Extended detention basins and wetlands or other “capture and storage” BMPs shall be located within a single lot or property, within a designated drainage easement. Where BMPs are located in common areas or adjoining off-site areas, the property upon which the BMP is located shall remain in the ownership of the developer or property owners’ association.

C. Where a property owners’ association is formed, restrictive covenants which provide for collection of fees for maintenance of the BMPs shall be filed in the office of the Christian County Recorder of Deeds. Restrictive covenants must be approved by the County legal counselor prior to filing of the final plat.

SECTION 5.26 References

1. Wright Water Engineers, Fulbright Spring Protection Study, Watershed Committee of the Ozarks, Springfield, Missouri, 1995.

2. American Society of Civil Engineers, Manuals and Reports of Engineering Practice No. 77 (WEF Manual of Practice FD-20), Design & Construction of Urban Stormwater Management Systems, Chapter 12. American Society of Civil Engineers, New York, NY, 1992.

3. Urban Drainage and Flood Control District, Urban Storm Drainage Criteria Manual, Volume 3, Best Management Practices, Urban Drainage and Flood Control District, Denver, CO, 1992.

4. Schueler, T., Site Planning for Urban Stream Protection, Center for Watershed Protection and Metropolitan Washington Council of Governments, Washington, DC, 1995.

5. Schueler, T., Controlling Urban Runoff, A Practical Manual for Planning and Designing Urban BMPs, Metropolitan Washington Council of Governments, Washington, DC, 1987.

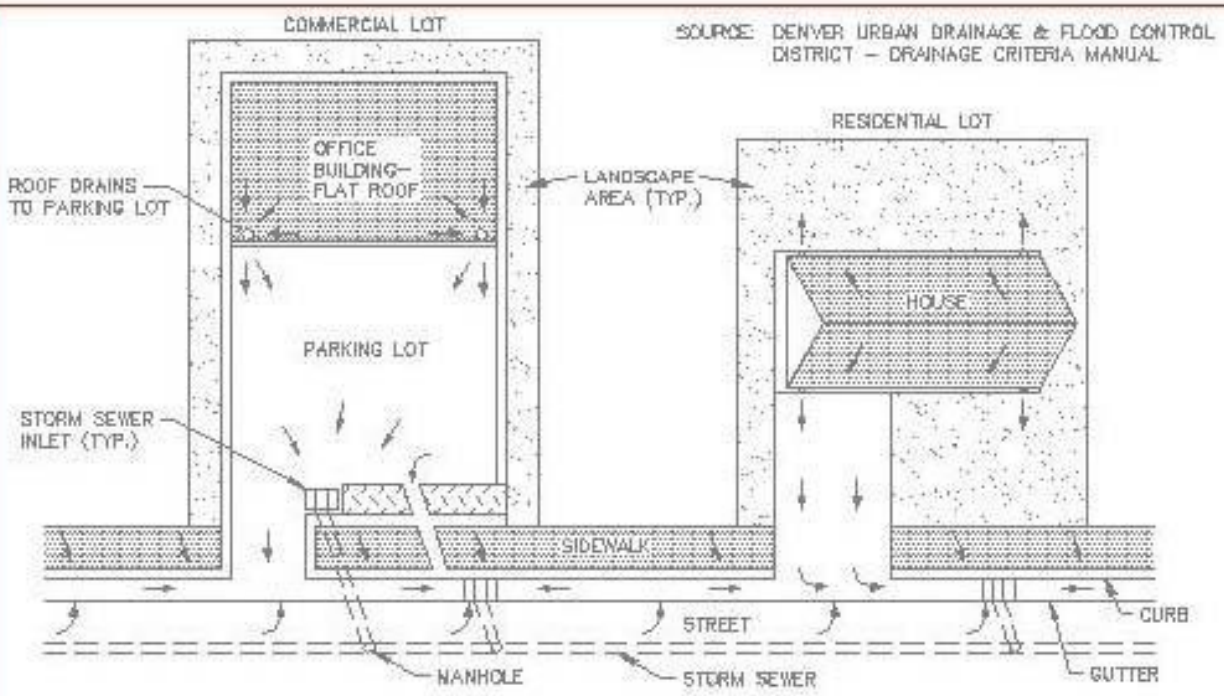
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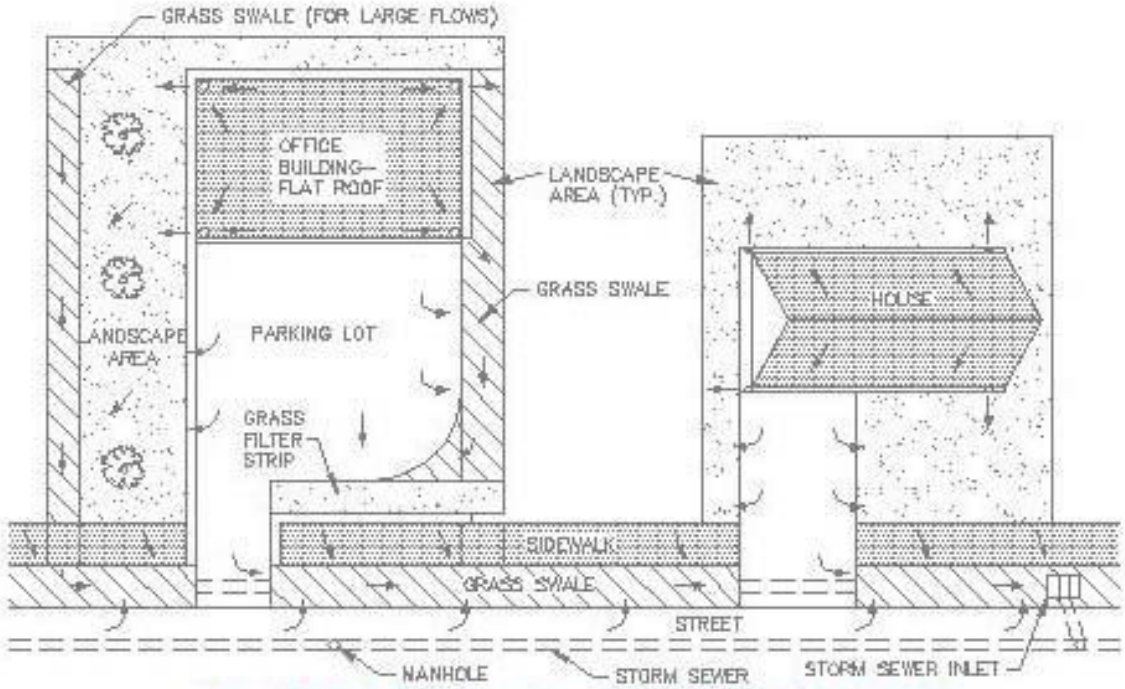
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9. Bullard, L., Water Resources of Greene County, Watershed Committee of the Ozarks, Springfield, MO, 1997

10. U.S. Environmental Protection Agency, Final Report of the Nationwide Urban Runoff Program, Executive Summary, Water Planning Division, USEPA, Washington, DC, 1983.



TRADITIONAL SITE & STREET DRAINAGE DESIGN



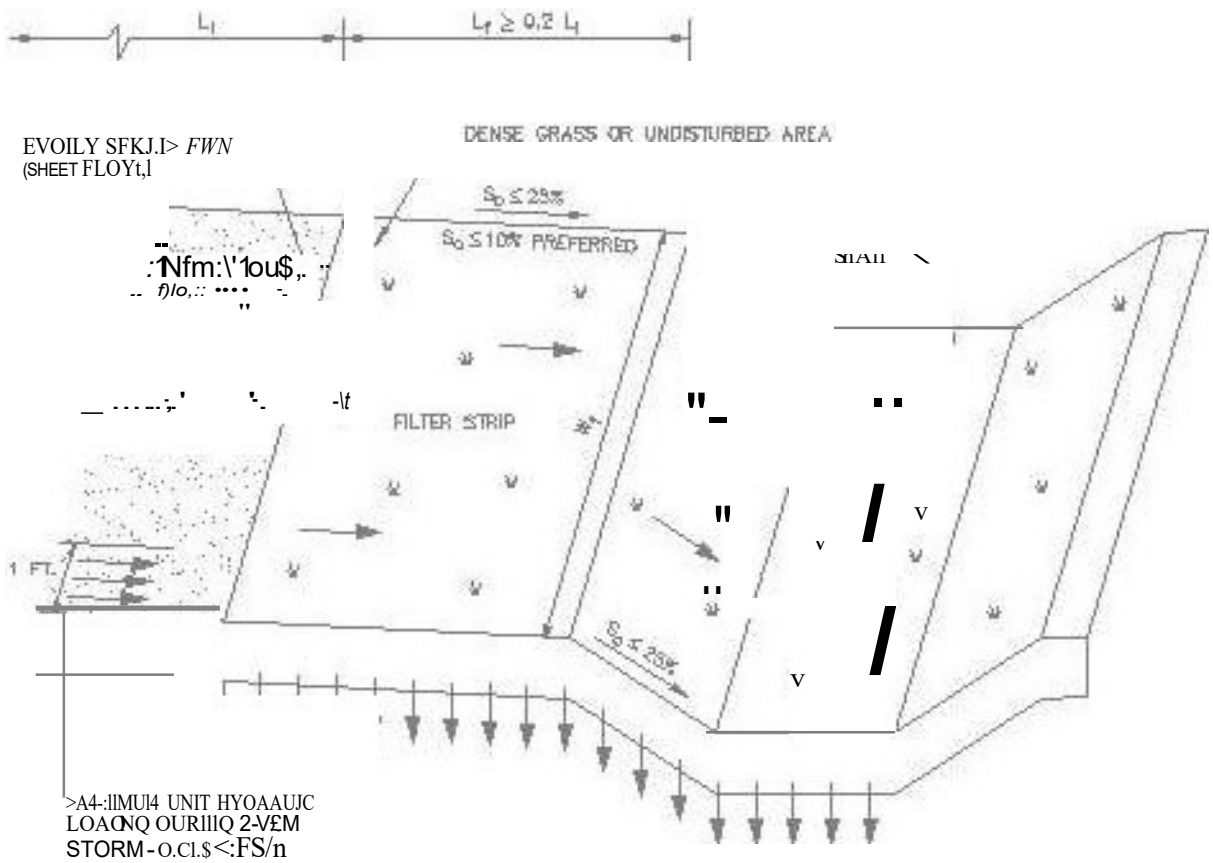
MINIMIZING DIRECTLY CONNECTED IMPERVIOUS AREAS

OZARK MISSOURI – STORM WATER DESIGN STANDARDS

EXAMPLES OF MINIMIZING DIRECTLY CONNECTED IMPERVIOUS AREAS

FIGURE 5.1

DATE: 08/23/08



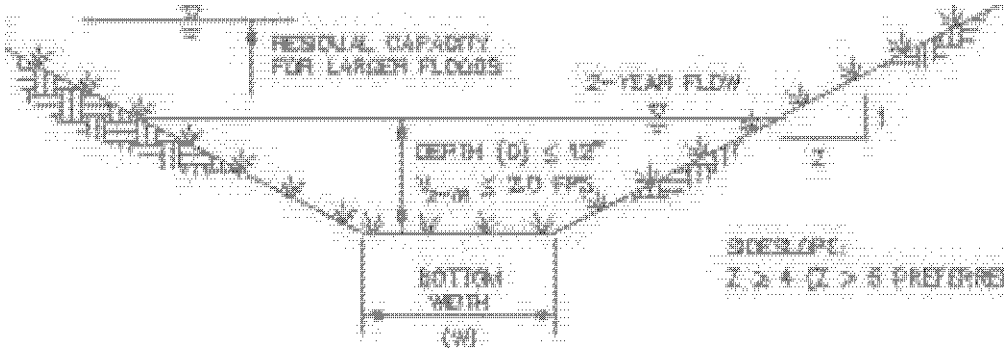
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OZARK AfISSOURI – STORM WATER »ESIGN STANDABPS

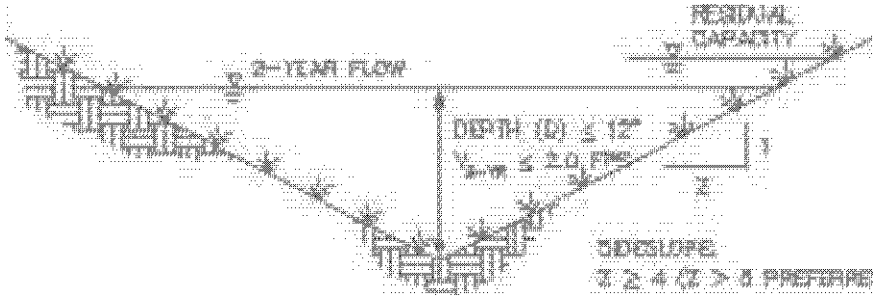
V£G£TATIV£ FILTER STRIP
WATER QUALITY BMP

FIGURE 52

DATE: 08/23/05



TRAPEZOIDAL GRASS-LINED SWALE SECTION



TRIANGULAR GRASS-LINED SWALE SECTION

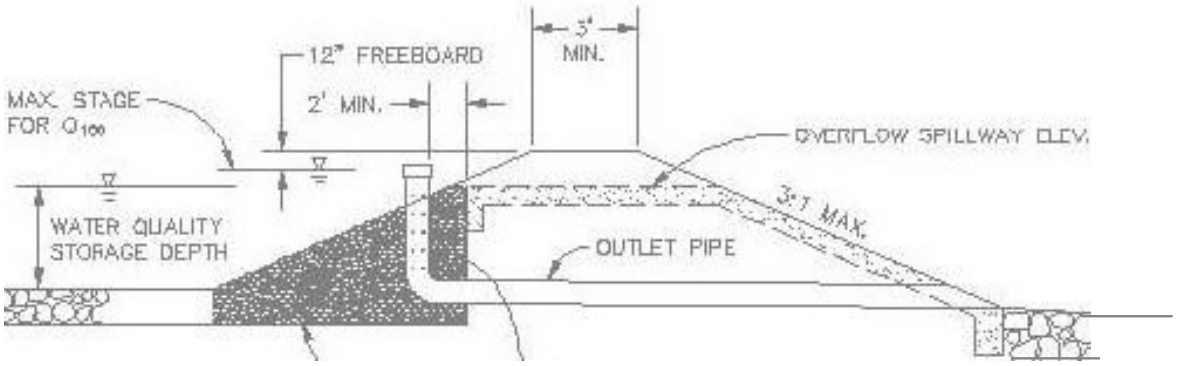
ADAPTED FROM DENVER URBAN DRAINAGE & FLOOD CONTROL DISTRICT - DRAINAGE CRITERIA MANUAL

OZARK M[redacted] - STORM WATER DESIGN STANDARDS

GRASS SWALE
WATER QUALITY BMP

FIGURE

DATE: 08/23/07



PERFORATED RISER PIPE
(8" MINIMUM DIAMETER)

NOTE:
EXTEND RISER TO MIN. WATER QUALITY STORAGE ELEVATION

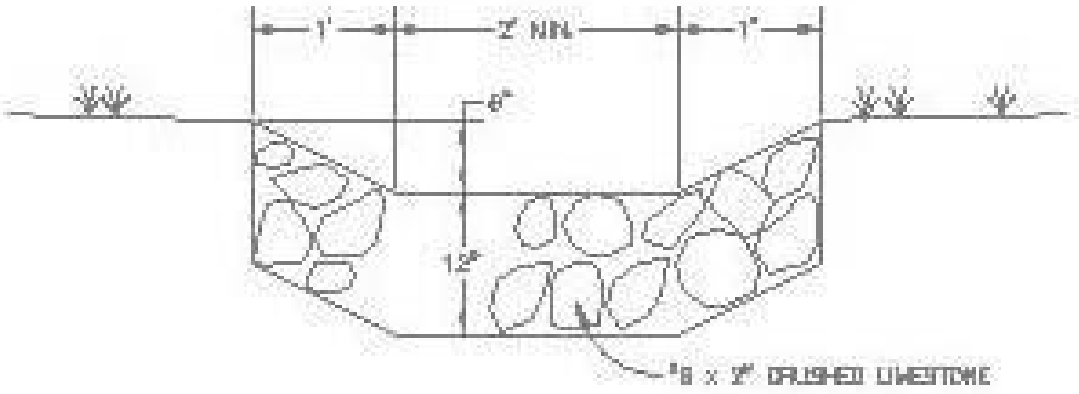
FILL AROUND RISER WITH
1-1/2" CRUSHED LIMESTONE
OR CRUSHED QUARTZITE = 5' MIN.

OZARK MISSOURI - STORMWATER DESIGN STANDARDS

EXTENDED DRY DETENTION
DAM & OUTLET CONTROL
WATER QUALITY BMP

FIGURE 5.4-

DATE: 05/23/



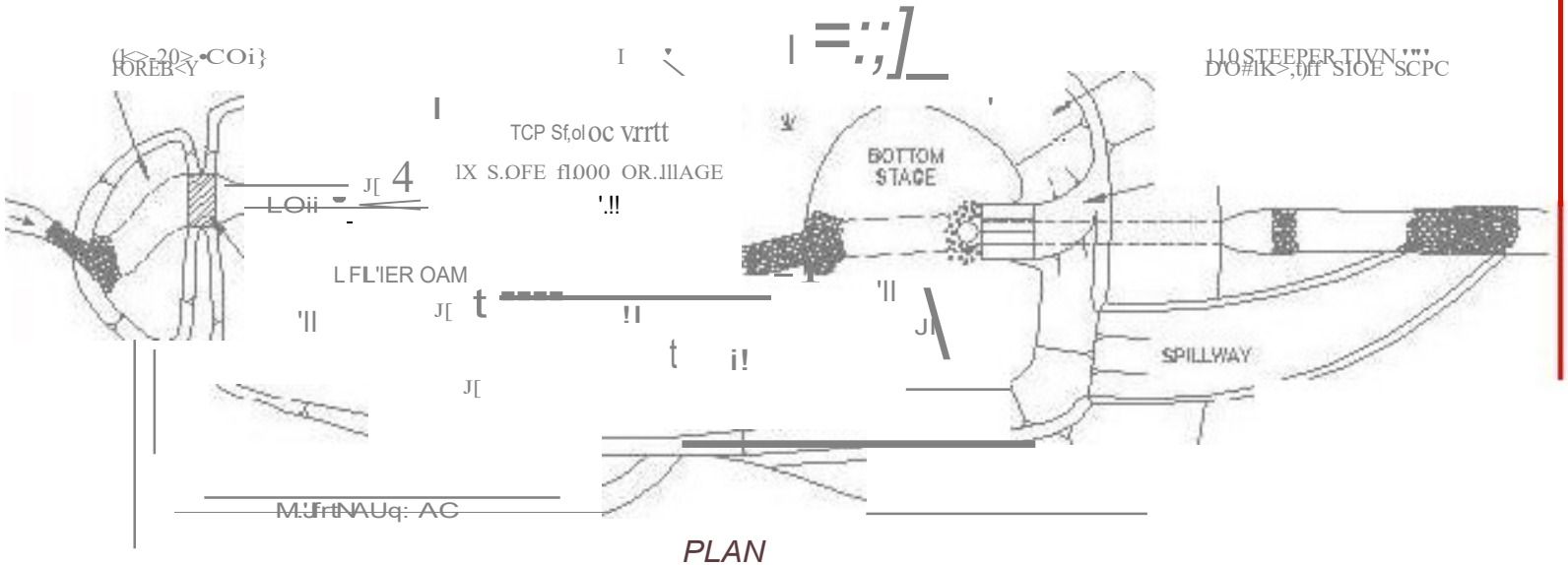
OZARK MISSOURI – STORM WATER DESIGN STANDARDS

TRICKLE CHANNEL FOR EXTENDED DRY DETENTION BASINS – TYPICAL CROSS–SECTION WATER QUALITY BMP

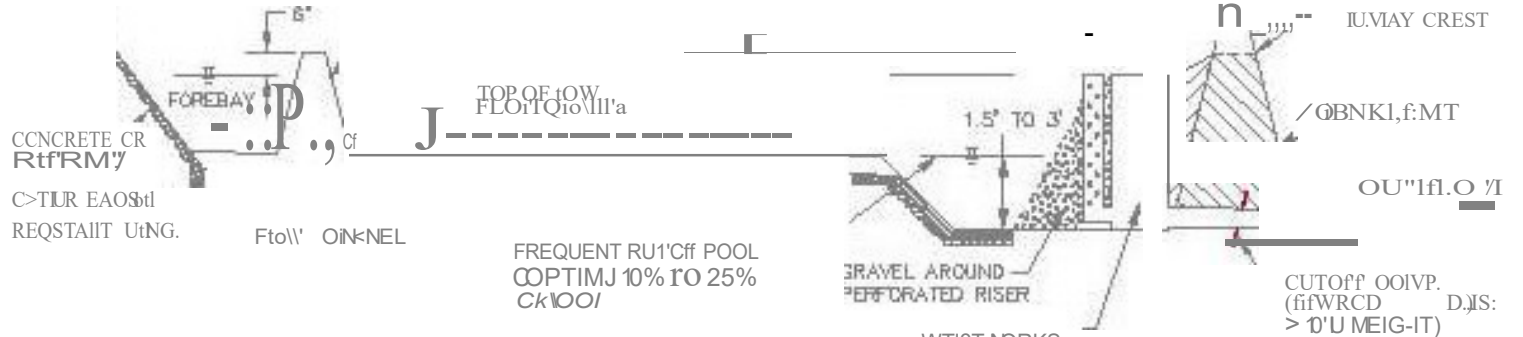
FIGURE 5.5

DATE: 08/23/06

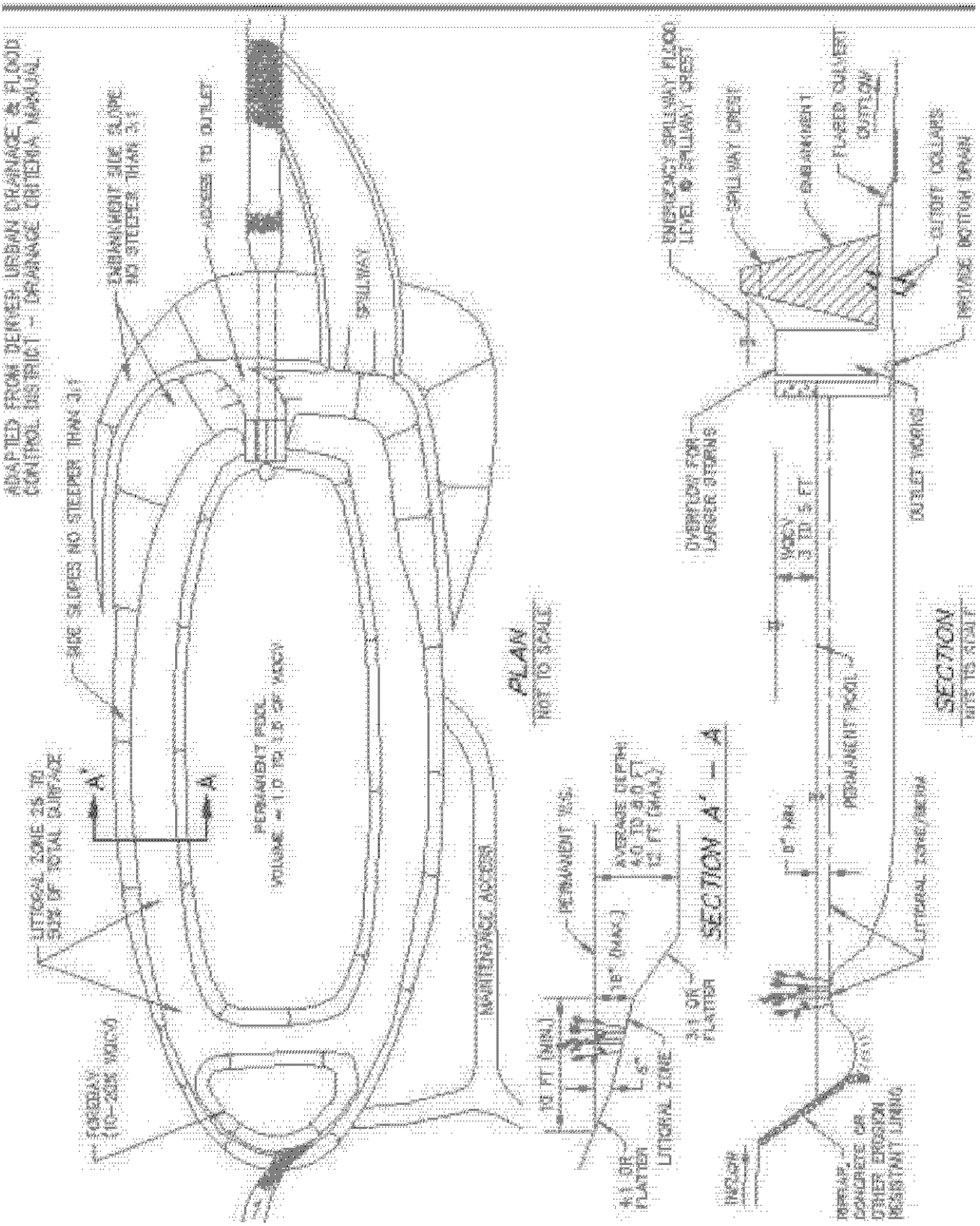
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NOT TO SCALE



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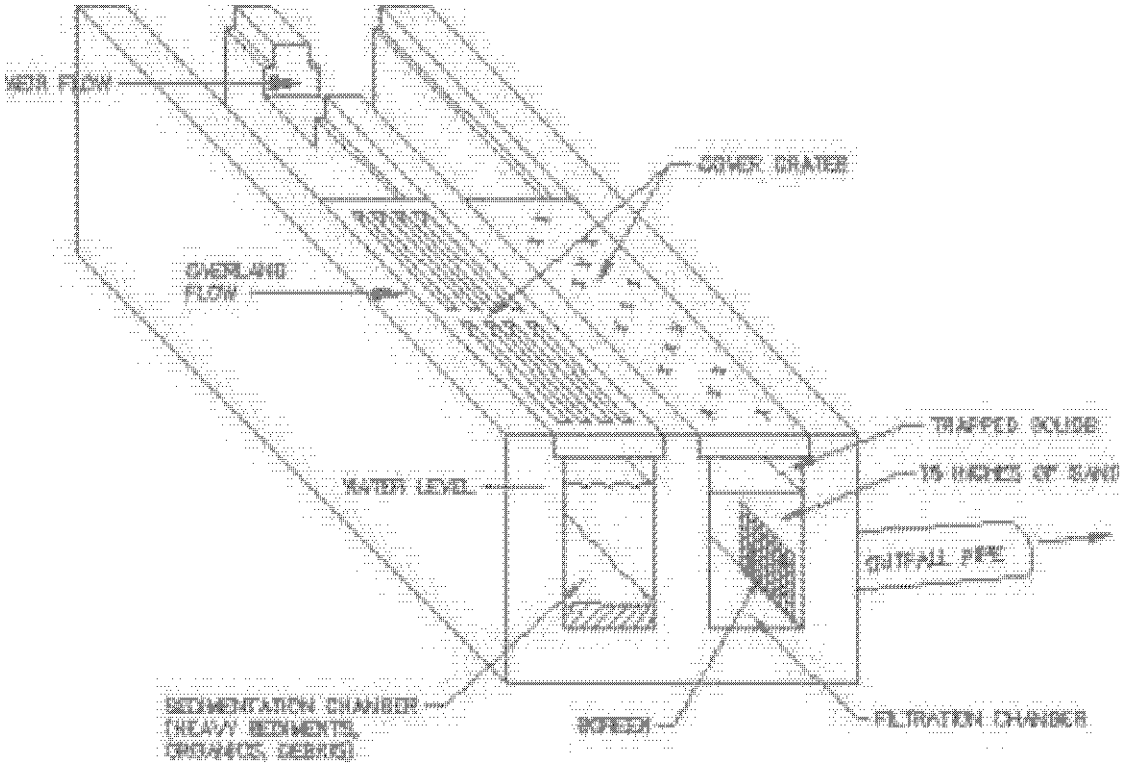


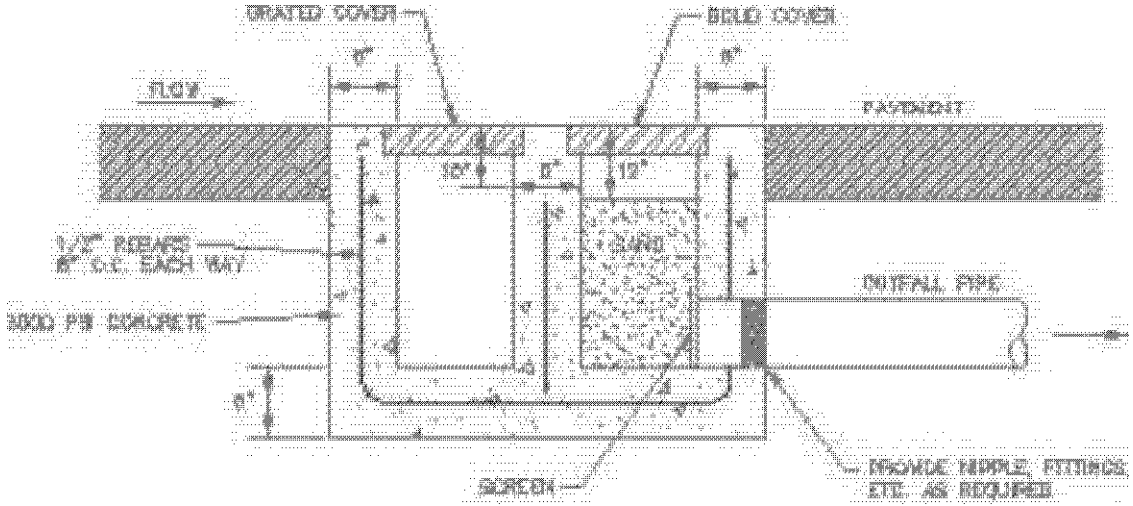
OZARK JfSSOURJ – STORM rrATER DI—— STANDARDS

SCHEMATIC PLAN AND SECTION OF A WET EXTENDED DETENTION BASIN

FIGURE

DATE: 08/23/06





FROM: EPA 1992

OZARK MISSOURI – STORM WATER DESIGN STANDARDS

SAND FILTER SCHEMATIC

FIGURE

DATE: 08/15/08

PART VI - SINKHOLES AND KARST FEATURES

Section 5.27 General

A. The City is located on the Springfield Plateau of the Ozarks physiographic region. This area is underlain by Mississippian Age limestone which is highly susceptible to solutional weathering. As a result, sinkholes, springs and caves are common.

B. In many areas of the City, special consideration must be given to flood hazards and potential for groundwater contamination due to the presence of sinkholes, caves, losing streams, springs, and other features associated with karst geology.

C. The requirements set forth herein are intended to provide specific criteria for design and construction for any site upon which sinkholes or other karst features are located.

D. Interpretations of these requirements shall be made and appeals may be made according to the procedures set forth in section 1.6 of Article I.

Section 5.28 Policy

A. It is the policy of the City to discourage land disturbance, development, and/or construction in or around sinkhole areas. Where sinkholes exist the city will require developers, builders and their design professionals to make the maximum effort to avoid sinkholes. The City recognizes that extreme and/or unique circumstances may occur when living in an area where sinkholes are prevalent. Exceptions will be made only when it can be conclusively demonstrated to the Board of Aldermen, by a Missouri Registered Geologist, that such extreme and/or unique circumstances exist as defined in items "B" and "C" below. Any request for an exception shall clearly prove that no adverse effects on surrounding properties, sensitive biological receptors, or endangered species will occur as a result of said construction proposal.

B. Extreme Circumstance:

1. An underground cavity has caused a collapsed sinkhole to form, after construction drawing approval, and during street or building construction, and the relocation of proposed street, utility or building would render access or utility service to a property impractical or cost prohibitive.

2. An underground cavity has caused a collapsed sinkhole to form under an existing street, utility or building and the relocation of street, utility or building would be impractical or cost prohibitive.

C. Unique Circumstances:

1. In the case of previously altered sinkholes the developer may only propose to use this geologic feature as a private park and his/her design professional shall:

a. Not alter the sinkhole further until a disturbance plan has been approved by the Board of Aldermen;

b. Provide information as to when and to what extent the previous disturbance occurred and that such disturbance occurred prior to the submittal of a preliminary plat application;

c. Show that construction in the sinkhole might be appropriate if it serves to improve structural stability, better protects groundwater quality and/or public health;

d. Provide the location of said sinkhole rim, as determined by a Missouri Registered Geologist, on all submitted documents;

e. Provide grading, land disturbance, erosion control, and sinkhole modification plans that minimizes the removal of vegetation and that does not require the use of heavy construction equipment;

f. Provide a fill plan (if applicable) approved by both a Registered Missouri Geologist and Engineer;

g. Identify the boundaries of both the sinkhole rim and park boundary on all drawings and label said area as open space/common area to be dedicated to a Homeowners and/or Property Owners Association;

h. Provide a copy of the sinkhole modification plan to the Missouri Department of Natural Resources-Division of Geology and Land Survey (DGLS) as well as register said sinkhole with the DGLS.

D. In these types of cases, measures that will have minimal impact on the sinkhole or receiving water may be proposed. A sinkhole stabilization plan shall be prepared and sealed by a qualified professional engineer or qualified geologist and submitted to the Public Works Director. Plans for minimal alteration may be approved, provided it is conclusively demonstrated that the proposed plan is the minimum practical alternative

E. In these cases potential impacts of construction on the sinkhole and receiving waters must be studied and assessed, and recommendations made for mitigation of potential impacts upon surface flooding and groundwater quality before the plans can be approved. The degree and sophistication of study required will increase in proportion to the potential impacts.

Section 5.29 Definitions

A. **Sinkhole**: Any depression in the surface of the ground, with or without collapse of adjacent rock that provides a means through which surface water can come into contact with subsurface water.

1. Sinkhole depressions may be gradual or abrupt; they may or may not have a well-defined eye. While most sinkholes can be defined as the area within a "closed contour", some sinkholes such as those located on the sides of hills may not.

2. All sinkholes provide discreet points of recharge to groundwater.

B. **Sinkhole Watershed**: The ground surface area that provides drainage to the sinkhole. This area extends beyond the sinkhole depression, and generally crosses property boundaries.

C. **Unaltered Sinkhole**: A sinkhole that has never been altered or disturbed.

D. **Altered Sinkhole**: A sinkhole that has been filled, excavated or otherwise disturbed.

E. **Collapsed Sinkhole**: A subsidence or cave-in of the ground surface caused when soil overburden can no longer be supported by underlying strata due to the presence of subsurface solution cavities.

F. **Sinkhole Eye**: Generally, a visible opening, cavity or cave in the bottom of a sinkhole, sometimes referred to as a swallow hole.

G. **Sinkhole Rim**: The perimeter of the sinkhole depression. The sinkhole rim will generally vary in elevation.

H. **Sinkhole Cluster Area**: An area containing two (2) or more sinkholes located in close proximity, generally interconnected by groundwater conduits.

I. **Terminal Sinkhole**: The lowest sinkhole in a sinkhole cluster to which any surface water overflowing from other sinkholes in the cluster will flow.

J. **Sinkhole Flooding Area**: The area inundated by runoff from a storm with an annual exceedance probability of 1% and duration of twenty-four (24) hours.

K. **Construction in sinkholes**: Those actions necessary to stabilize the sinkhole, preserve groundwater quality and provide suitable support for the street, utility or building.

L. **Qualified Geologist**: A person registered to practice geology according to the laws of the State of Missouri, who has met or exceeded the minimum geological educational requirement and who can interpret and apply geologic data principles, and concepts and who can conduct field or laboratory geologic investigations (per RSMo); and who by reason of experience and education, has an understanding of local karst geology.

M. **Qualified Professional Engineer**: A person registered to practice engineering according to the laws of the State of Missouri, and who by reason of technical education and experience has a background in the fundamentals of storm drainage and karst geology.

N. **Heavy Equipment**: Motorized equipment having a gross weight of more than six (6) tons.

O. **Light Equipment**: Motorized equipment weighing six (6) tons or less.

Section 5.30 Permits Required

A. Permits from State or federal agencies may be required, as outlined in Part I of this Article, depending upon the size and nature of the proposed activity.

B. City of Ozark Land Disturbance Permit

1. In the event a developer, land owner and/or land owner's representative wishes to remove permanent land cover within the City on an area of one (1) acre or more, one (1) of the above mentioned parties must obtain a land disturbance permit from the Public Works Department prior to commencing work.

Section 5.31 General Plan Requirements

A. General requirements for grading and drainage plans are set forth in Article I.

Section 5.32 Sinkhole Evaluation

A. An evaluation including the following information shall be made for all sites upon which sinkholes are fully or partially located:

B. The site plan for the proposed development must show the following items with respect to location of proposed construction, proposed or existing property lines and existing structures:

1. Sinkholes

a. Location and limits of the area of the sinkhole depression as determined by field surveys or other reliable sources as may be approved. Location of sinkholes based solely upon USGS 7-1/2 Minute Series Quadrangle Maps will not be considered sufficient unless field verified.

b. Location and elevation of the sinkhole eye where visible or known.

c. Topographic contours at maximum intervals of two (2) feet, and spot elevations sufficient to determine the low point on the sinkhole rim and the profile of the potential overflow area. The sinkhole rim shall be identified by a registered geologist.

d. Minimum entry elevations of any existing structures located within the sinkhole rim.

e. Elevation of any roadway located within or adjacent to the sinkhole.

2. Water Supply Sources

a. The approximate location of public or private water supply sources such as springs or wells, as determined from information available from the City and MODNR.

b. Boundaries of any known recharge areas to wells or springs as determined from information available from the City and MODNR.

3. Other Geologic Features: Location of caves, springs, faults and fracture trends, geologic mapping units based upon information from the City or other reliable sources.

4. Flooding limits for the sinkholes determined as set below.

C. A drainage area map showing the sinkhole watershed area. Where the site is located in a sinkhole cluster area, this map shall be extended to include the watershed area any sinkholes located downstream of the site which may receive overflow drainage from the site.

D. Assessment of potential impacts on groundwater quality and proposed water quality management measures as set forth below.

Section 5.33 Flooding Considerations

5.33.1. **Minimum Flooding Analysis**

A. Maximum estimated flooding elevations shall be determined for each sinkhole for both pre-development and post development conditions, assuming no subsurface outflow from the sinkhole.

B. Where the estimated volume of runoff exceeds the volume of the sinkhole depression, the depth, spread and path of overflow shall be estimated and shown on the map.

C. The overflow volume shall be included determining the maximum estimated flooding elevations in the next downstream sinkhole. This analysis shall continue downstream until the lowest sinkhole of the sinkhole cluster is reached or overflow reaches a surface watercourse.

D. The volume of runoff considered shall be that which results from a rainstorm with an annual probability of 1% (100-year storm) and a duration of twenty-four (24) hours (8.0 inches for City of Ozark). The runoff volume shall be determined by the method set forth in Chapter 2 of the SCS TR-55 Manual (Reference 11).

E. No further flooding analysis will be required provided that:

1. The post-development flooding area of any sinkhole which receives drainage from the site is located entirely on the site.

2. A drainage easement covering the post-development flooding area is provided for any off-site sinkhole or portion of a sinkhole which receives increased peak rates of runoff from the site. If the receiving sinkhole is not contiguous to the site, an easement must also be provided for the waterway which connects the site to the sinkhole.

3. The minimum entry elevation of any existing structure is at least one (1) foot higher than the estimated flooding elevation from the 1% annual probability 24-hour storm.

4. The flooding depth on any existing public road does not exceed the maximum depths set forth in Part III.

5.33.2. **Detailed Flooding Analysis**

A. In cases where the conditions set forth above cannot be met, a detailed flooding analysis will be required if any increase in runoff volume is proposed. For detailed flooding analysis a runoff model must be made for the sinkhole watershed and reservoir routing analysis performed using hydrograph techniques as set forth in Part IV.

B. The following alternative methods may be used singly or in combination to keep flooding levels at pre-development levels:

C. Diversion of Excess Runoff to Surface Watercourses

1. Where feasible, increased post-development runoff may by diverted to a surface watercourse, provided that:

a. Increase in peak runoff rate in the receiving watercourse does not create or worsen existing flooding problems downstream; and

b. The diverted storm water remains in the same surface watershed.

c. Storm sewers, open channels and other appurtenances provided for diversions shall be designed in accordance with applicable sections of these Design Standards.

d. The effect of diverted water on downstream watercourses and developments, and requirements for additional detention facilities prior to release of runoff to the surface watercourse shall be determined as set forth in Part IV, Detention Facilities.

e. Effects of the diversion shall be shown by reservoir routing analysis. Routing of excess runoff shall be considered satisfactory when it can be demonstrated that the post-development flooding elevation in the sinkhole does not exceed the pre-development flooding elevation within reasonable tolerance (generally 0.1 ft.).

D. Storage of Excess Runoff within the Sinkhole Watershed

1. Where feasible, detention facilities may be constructed within the sinkhole watershed or in perimeter areas of the sinkhole. These detention facilities must be located outside the sinkhole flooding area determined for post-development conditions.

2. The flooding considerations set forth in this section will be met if it can be demonstrated that:

a. Inflow rates to the sinkhole can be reduced to a degree that, in conjunction with the observed outflow rate, the post-development flooding elevation in the sinkhole does not exceed the pre-development flooding elevation within reasonable tolerance (generally 0.1 ft.).

b. Sediment & erosion control and water quality considerations as set forth elsewhere in this section can be satisfied.

Section 5.34 Water Quality Considerations

5.34.1. **Evaluation Factors**

A. Sinkholes provide direct recharge routes to groundwater. As a result water quality in wells, caves and springs may be affected by discharge of runoff from developed areas.

B. The Sinkhole Evaluation must consider potential impacts of the proposed construction on receiving groundwaters and propose measures to mitigate such impacts.

C. Four primary factors must be considered:

1. Receiving groundwater use.

2. Relative groundwater contamination hazard associated with the proposed development.

3. Ability to capture pollutants.

4. Management measures to be provided to reduce pollutant levels.

5.34.2. **Receiving Groundwater Use**

A. The Sinkhole Evaluation Report shall identify whether the site lies within a critical area based upon information available from the City.

B. Where disagreements may arise over whether a site is located within a particular recharge area, dye tracing may be required for confirmation of the destination of water discharges through a sinkhole.

C. Critical Areas

1. The following areas are classified as critically sensitive to contamination from urban runoff:

a. Recharge areas of domestic water supply wells.

b. Recharge areas of springs used for public or private water supply.

c. Recharge areas of caves providing habitat to rare or endangered species such as the Ozark cavefish.

D. Sensitive Areas

1. All other sinkhole areas will be classified as sensitive to contamination from urban runoff.

5.34.3. **Groundwater Contamination Hazard**

A. The relative potential for groundwater contamination will be classified as low, moderate, or high depending upon the type of land use, development density and amount of directly connected impervious area. The Sinkhole Evaluation shall identify whether the proposed development poses a low, moderate, or high hazard to groundwater uses, as defined below:

B. Low Hazard

1. The following land uses are classified as posing a relatively low hazard to groundwater contamination:

a. Wooded areas and lawns.

b. Parks and recreation areas.

c. Residential developments on sewer, provided directly connected impervious areas discharging to the sinkhole are less than one (1) acre.

d. Low density commercial and office developments, provided directly connected impervious areas discharging to the sinkhole are less than one (1) acre.

e. Discharge from graded areas less than one (1) acre having required sediment controls per Part VI.

C. Moderate Hazard

1. Concentrated discharge from streets and parking lots and roofs and other directly connected impervious areas having an area greater than one (1) acre and less than five (5) acres.

2. Multifamily residential developments and higher intensity office developments, provided the directly connected impervious areas discharging to the sinkhole are less than five (5) acres.

3. Discharge from graded areas greater than one (1) acre and less than five (5) acres having required sediment controls per Part VI.

D. High Hazard

1. Collector and arterial streets and highways used for commercial transport of toxic materials.

2. Railroads.

3. Concentrated discharge from streets and parking lots and roofs and other directly connected impervious areas having an area greater than five (5) acres.

4. Commercial, industrial and manufacturing areas.

5. Individual wastewater treatment systems.

6. Commercial feedlots or poultry operations.

7. Discharge from graded areas greater than five (5) acres having required sediment controls per Part VI.

5.34.4. **Capturing and Filtering Pollutants**

A. The majority of sinkholes drain a limited watershed area. For sinkholes where the surrounding drainage area is small enough that the area draining to the sinkhole flows predominantly as "sheet flow", potential impacts on water quality can be addressed by erecting silt control barriers around the sinkhole during construction and providing a vegetative buffer area around the sinkhole to filter out potential contaminants.

B. When the volume of runoff into the sinkhole increases to the point where flow becomes concentrated, the degree of effort required to capture and filter out contaminants increases significantly.

C. Concentrated inflow occurs naturally when the sinkhole watershed area reaches a sufficient size for watercourses leading into the sinkhole to form. Concentrated surface flows result as urbanization occurs due to construction of roads, storm sewers, drainage channels. Subsurface flows can become concentrated through utility trenches.

D. The Sinkhole Evaluation shall include maps showing any existing watercourse which flows into the sinkhole and location of any proposed concentrated storm water discharges into the sinkhole.

5.34.5. **Water Quality Management Measures**

A. Sediment and Erosion Control

1. Non-concentrated flow (sheet flow)

a. In critical areas, existing ground cover shall not be removed within twenty-five (25) feet of the sinkhole rim and a silt barrier shall be provided around the outer perimeter of the buffer area.

2. Concentrated flow

a. A sediment basin will be required at each point where concentrated flows are discharged into the sinkhole.

(1). Sediment basins shall be designed according to the procedures set forth in Part VI.

B. Minimizing Directly Connected Impervious Area

1. The groundwater contamination hazard category for impervious areas may be reduced by reducing the amount of Directly Connected Impervious Area. This is the area of roofs, drives, streets, parking lots, etc. which are connected via paved gutters, channels, or storm sewers.

2. Directly Connected Impervious Areas can be reduced by providing properly sized grass swales, vegetative filter strips or other Best Management Practices to separate paved areas.

C. Diversion of Runoff

1. Concentrated discharges to sinkholes can be reduced to manageable levels or avoided by diverting runoff from impervious areas away from sinkholes where possible.

2. Diversions shall be done in a manner that does not increase flooding hazards on downstream properties and, generally, shall not be directed out of the surface watershed in which the sinkhole is located.

D. Filtration Areas

1. For areas having a low or moderate groundwater contamination hazard and where flow into the sinkhole occurs as sheet flow, water quality requirements can be satisfied by maintaining a permanent vegetative buffer area with a minimum width of thirty (30) feet around the sinkhole.

2. Use of pesticides and fertilizers will not be permitted within the buffer area. Animal wastes will not be permitted to accumulate in the buffer area.

E. Grassed Swales and Channels

1. For areas having a low groundwater contamination hazard, concentrated flows from directly connected impervious areas of less than one (1) acre may be discharged into the sinkhole through grassed swales and channels.

2. Swales and channels shall be designed for non-erosive velocities and appropriate temporary erosion control measures such as sodding or erosion control blankets provided.

F. Storage and Infiltration

1. Storage and infiltration will be required in the following cases:

a. All areas having a high groundwater contamination hazard.

b. Areas having a moderate groundwater contamination hazard where concentrated inflow occurs.

2. Storage and infiltration basins shall be designed to capture the runoff from storms up to one (1) inch and release runoff over a minimum period of twenty-four (24) hours.

Section 5.35 Development Requirements

5.35.1. **Storm water Detention in Sinkholes**

A. Where water quality considerations as set forth in Part VI can be met, the volume of runoff storage in sinkholes can be counted toward storm water detention requirements, provided that proper sediment and erosion control measures are provided as set forth in Part VI.

B. The volume of required detention storage shall be determined as set forth in Part IV. Excavation within the sinkhole flooding area to provide additional detention storage will not be allowed.

5.35.2. **Modification of Sinkholes to Increase Outflow Rates**

A. Increasing outflow rates in sinkholes by excavating the sinkhole eye or installing disposal wells for diverting surface runoff to the groundwater system is prohibited, unless clear and imminent danger to the public health and safety can be demonstrated.

5.35.3. **Setbacks and Use Restrictions**

A. No new construction of any of the following shall be permitted within twenty-five (25) feet of the sinkhole rim:

1. Residential, commercial or industrial structures.

2. Swimming pools.

3. Streets, highways, or parking lots.

4. Storage yards for materials, vehicles, and equipment.

5. Sanitary sewer lines.

B. No person shall place, or cause to be placed, any substance or objects, other than those approved by the City, in any sinkhole. This specifically precludes any trash, garbage, or refuses material. If an accidental spill of any toxic, petroleum, or hazardous material occurs, it shall be reported to the City and MODNR immediately.

C. Use of pesticides and fertilizers within thirty (30) feet of the sinkhole rim is prohibited.

D. No waste disposal system of facility which involves storage or handling of hazardous or toxic materials is allowed within one hundred (100) feet of a sinkhole rim.

E. Use of heavy construction equipment in unaltered sinkholes is prohibited.

F. Construction of underground utilities is prohibited within the sinkhole rim.

G. Recreational facilities such as hiking, jogging, and bicycling trails, playgrounds, exercise courses, and grass playing fields are permitted within the sinkhole area provided they are not located within the eye of the sinkhole.

H. Golf courses are permitted subject to approval of a Management Plan for use of pesticides and fertilizers.

I. Clearing and pruning of trees and undergrowth, and limited grubbing of roots is permitted.

J. Landscaping and minor gardening is permitted outside of the sinkhole eye provided erosion and sediment discharge is limited through use of minimum tillage and mulches.

K. Construction of light incidental landscaping and recreational structures such as gazebos, playground equipment, etc. is permitted except in the sinkhole eye.

L. Any property that has a sinkhole present that has been used as a site for dumping of trash, garbage, and refuse will be prohibited from building permits, zoning actions, or land subdivision until the sinkhole has been cleaned out.

5.35.4. **Collapsed Sinkholes**

A. Collapsed sinkholes may be stabilized and filled using approved techniques. Permits must be issued prior to performing any construction.

B. The probable cause of the collapse and potential adverse impacts of filling the collapse shall be investigated and information submitted with the Permit application.

5.35.5. **Altered Sinkholes**

A. Filling or altering of sinkholes without a Permit constitutes a violation of these requirements. In such cases corrective measures must be proposed within the time period specified in Article V for enforcement of such violations. No corrective or remedial measures shall be undertaken until the proposed remediation plan has been reviewed by the City and a Permit issued.

B. No Building Permits will be issued, or zoning or subdivision approvals granted until the remedial measures specified in the Permit have been completed and approved.

Section 5.36 Springs & Caves

5.36.1. **Springs**

A. No new construction will be permitted within one hundred feet (100') of a spring unless a report, prepared by a qualified engineer or geologist verifying that the quantity and quality of the spring flow will not be materially altered by the proposed construction, is submitted and approved by the City.

5.36.2. **Caves**

A. No new construction will be permitted within one hundred feet (100') of the known alignment of a cave unless a report, prepared by a qualified engineer or geologist verifying that the cave will not be materially altered by the proposed construction and that sound foundations or other support for the proposed construction will not be subject to collapse or undue settling, is submitted and approved by the City.

B. The entrances of caves shall be protected against unauthorized entry, while allowing for the unimpeded flow of groundwater and without disruption to habitat for cave-dwelling animal species. Plans for cave entrance protection must be approved by the City prior to construction.

PART VII - GRADING, SEDIMENT & EROSION CONTROL

Section 5.37 Goals and Objectives

A. The goal of the regulation is to effectively minimize erosion and discharge of sediment by application of relatively simple and cost effective Best Management Practices. This goal can be attained by meeting the following objectives:

1. Minimize the area disturbed by construction at any given time.

2. Stabilize disturbed areas as soon as possible by re-establishing sod, other forms of landscaping, and completing proposed structures, pavements and storm drainage systems.

3. Provide for containment of sediment until areas are stabilized.

4. Provide permanent erosion controls.

5. Require construction to be sequenced whereby all erosion control best management practices, (BMP's), are installed prior to any land disturbance.

Section 5.38 General Design Guidelines

A. The following items shall be considered in preparing a sediment and erosion control plan:

5.38.1. **Temporary vs. Permanent Controls**

A. The greatest potential for soil erosion occurs during construction. Temporary controls are those that are provided for the purpose of controlling erosion and containing sediment until construction is complete.

B. Temporary controls include straw or hay bale dikes, silt fences, erosion control blankets etc., which are not needed after the area is stabilized.

C. Permanent controls consist of concrete trickle channels, detention basins, etc., which will remain in place through the life of the development.

D. It is possible for the same facility to serve both a temporary and permanent purpose. The difference between temporary and permanent erosion control should be clearly recognized in preparing a sediment and erosion control plan.

5.38 2. **Sheet Flow vs. Concentrated Flow**

A. In areas where runoff occurs primarily as sheet flow, containment of sediment is relatively simple. In these areas straw or hay bales, silt fences and vegetative filter areas can be very effective.

B. Where concentrations of flow occur, containment of sediment becomes more difficult as the rate and volume of flow increase. In these areas more sophisticated controls such as sedimentation basins must be provided.

5.38.3. **Slope**

A. Control of erosion becomes progressively more difficult as the slope of the ground increases. Areas with steeply sloping topography, and cut and fill slopes must be given special consideration.

5.38.4. **Soils and Geologic Setting**

A. Area soils and the geologic setting must be considered in preparing the plan and any special considerations deemed necessary for a particular site provided.

5.38.5. **Environmentally Sensitive Areas**

A. Where construction occurs within the vicinity of permanent streams, springs, sinkholes, lakes or wetlands, special attention must be given to preventing discharge of sediment.

Section 5.39 Permits

5.39.1. **NPDES Storm Water Permit**

A. Construction sites where the area to be disturbed is one (1) acre or more must apply for a storm water discharge permit from MODNR.

B. Permit requirements are set forth in 10 CSR 20-6.200 of the Missouri Clean Water Laws.

5.39.2. **"404" Permit**

A. Grading activities in streams or wetlands may require a Department of the Army Permit under Section 404 of the Clean Water Act.

5.39.3. **City's Land Disturbance Permit**

A. In the event a developer, land owner and/or land owner's representative wishes to remove permanent land cover within the City on an area of one (1) acre or more, one (1) of the above mentioned parties must obtain a land disturbance permit from the Public Works Department prior to commencing work.

Section 5.40 Design Standards & Criteria

5.40.1. **Grading**

A. Maximum Grades

1. Cut or fill slopes shall not exceed 3:1.

2. 4:1 slopes are preferred where possible.

B. Maximum Height

1. Cut or fill slopes shall not exceed fifteen (15) feet in vertical height unless a horizontal bench area at least five (5) feet in width is provided for each fifteen (15) feet in vertical height.

C. Minimum Slope

1. Slope in grassed areas shall not be less than 1%.

D. Construction Specifications

1. Construction for streets must comply with specifications set forth in Article II.

2. For all other areas, construction specifications stating requirements for stripping, materials, subgrade compaction, placement of fills, moisture and density control, preparation and maintenance of subgrade must be included or referenced on the plans, or accompanying specifications submitted.

E. Spoil Areas

1. Broken concrete, asphalt and other spoil materials may not be buried in fills within proposed building or pavement areas.

2. Outside of proposed building and pavement areas, broken concrete or stone may be buried in fills, provided it is covered by a minimum of two (2) feet of earth.

3. Burying of other materials in fills is prohibited.

F. Stockpile Areas

1. Location of proposed stockpile areas shall be outlined on the plans and specifications for proper drainage included.

G. Borrow Areas

1. The proposed limits of temporary borrow areas shall be outlined in the plans and a proposed operating plan described on the grading plan. Borrow areas shall not be located closer than 50 feet to a stream bank.

2. Temporary slopes in borrow areas may exceed the maximums set forth above. At the time that borrow operations are completed, the area shall be graded in accordance with the criteria set forth above, and reseeded.

5.40.2. **Sediment Containment**

A. Existing vegetative filter areas may be used where:

1. Un-concentrated sheet flow occurs,

2. An area of existing vegetation a minimum of twenty-five (25) feet in width can be maintained between the area to be graded and a property line, watercourse, sinkhole, spring, wetland or classified lake,

3. Existing ground slope is no greater than 5:1 (20%),

4. The existing vegetative growth is of sufficient density and in sufficiently good condition to provide for filtration of sediment.

5. Vegetative filter areas are a temporary and permanent practice.

B. Hay/Straw Bale Dike or Silt Fence

1. Containment areas constructed of hay or straw bales, or silt fence may be provided in areas where:

a. Un-concentrated sheet flow occurs,

b. An area of existing vegetation a minimum of twenty-five (25) feet in width cannot be maintained between the area to be graded and a property line, watercourse, sinkhole, spring, wetland or classified lake,

c. Existing ground slope is no greater than 5:1 (20%),

d. Concentrated flow from an area no greater than one (1) acre occurs and a minimum volume of 1000 cubic feet per acre is contained behind the dike.

2. Either cereal grain straw or hay may be used for bale dikes. Straw/hay bale dikes shall be constructed as shown in details in the Standard Drawing Details

3. Silt fence may be used in lieu of hay or straw bales. Silt fence shall be constructed as shown in details in the Standard Drawing Details.

4. Straw bale dikes and silt fences are temporary practices.

C. Temporary Containment Berms

1. Temporary containment berms may be provided for areas where concentrated flow from areas greater than one (1) acre and less than five (5) acres occurs. Temporary containment berms must contain a volume of 1000 cubic feet per acre of drainage area. Containment berms and swales must be installed level, “along the contour”. Accumulated sediment must be removed when it reaches one-third (1/3) of the berm height.

2. Temporary containment berms shall have an outlet with a sediment filter or a perforated pipe outlet.

3. Temporary containment berms and accumulated sediment may be completely removed after the tributary area is stabilized, and must be removed prior to final acceptance.

D. Inlet Protection

1. This practice consists of protecting the inlet perimeter or opening with straw bales, silt fence or sandbags. The purpose of this practice is to keep sediment from collecting in storm drains. This practice is also useful when site conditions prevent locating a sediment basin downstream of the storm sewer outfall. Inlet protection described in this paragraph cannot be used where blockage of the inlet opening would result in flooding of residential dwellings, buildings, streets or roads, or off-site property.

2. Curb Inlets

a. Curb inlets can be protected from sediment entry by placing sand bags over the inlet opening. Sand bags must be replaced when deteriorated and removed when the area has been stabilized.

b. Accumulated sediment must be removed from the street after each rainfall.

3. Area Inlets

a. In paved areas, area inlets can be protected by placing gravel filled sandbags up to two (2) courses high around the perimeter of the inlet.

b. Outside of paved areas or before pavement is placed, area inlets can be protected by installing a silt fence of straw bale dike around the inlet perimeter. Open side drop inlets can be protected by placing sandbags over the openings.

c. Accumulated sediment must be removed prior to final approval.

E. Diversion

1. Where flow must be diverted into sediment basins or other sediment retaining facilities, diversion berms or swales or other approved means of diverting runoff may be specified.

2. Where sediment enters a street which is up-grade from an existing street, means must be provided to divert runoff to a sediment basin before discharge from the site. The method of diversion will vary depending upon the phase of construction. After initial grading, an earth berm can be used. This is no longer possible after the street subgrade is completed and curbs are installed. After the street pavement is completed, sand bags can be used to divert the runoff into inlets for discharge into the sediment basin.

F. Gravel Filter Dam

1. Where concentrated flow occurs and less than two (2) acres of tributary drainage area are graded (i.e. a sediment basin is not required) or where construction of a sediment basin is not feasible, a gravel filter dam shall be provided prior to discharge of runoff from the property.

2. Gravel filter dams consist of a layer of filter fabric and crushed rock covering the upstream side of a riprap dike. Riprap shall be six and twelve inches (6"and12") in size. Filter fabric may be woven or non-woven, Mirafi 500X, Mirafi 150NL, or equal. The purpose of the filter fabric is to remove sediment particles as water flows through it. The layer of crushed rock provides additional filtration protects the filter fabric, and holds it in place.

3. Where gravel filter dams are used as sediment basin outlets, one (1) square foot of filter fabric area shall be provided for each one thousand (1,000) cubic feet of storage. The minimum area provided shall be four (4) square feet.

4. Where gravel filter dams are used as ditch checks in channels, the gravel filter area shall extend throughout the width of the dam.

5. Stilling basins shall be provided downstream of the filter dam where discharge is to a grass channel.

G. Sediment Basin

1. Sediment basins shall be provided for all areas where concentrated flow occurs from an area of five (5) or more acres. Sediment basins shall be designed to detain the runoff from one (1) inch of rainfall, for a period of at least 24 hours. Runoff shall be calculated using the methods contained in Chapter 2 of TR-55 (Reference 11), using the recommended curve number for newly graded areas from Table 2-2a.

2. Note: For construction sites in the City an average value of runoff volume from one (1) inch of rainfall is approximately 1000 cubic feet per acre, using a Curve Number of 90, as indicative of a mixture of type B & C soils. This value may be used in sizing sediment basins or the runoff volume determined using the values from Figure 2-1 of TR-55 (Reference 11).

3. Sediment basins shall be provided with an outflow structure consisting of:

a. A flow restriction device which provides for the required detention time,

b. An outfall pipe sized to carry the maximum estimated outflow rate,

c. Protective structures at the pipe outlet to prevent crushing or damage of the end of the pipe,

d. Protective structures to prevent blockage of the pipe with debris,

e. Erosion protection at the pipe outlet.

4. Provide an overflow spillway capable of discharging the peak flow rate for the 4% annual probability (25-year) storm while maintaining a minimum freeboard of one (1) foot.

a. Overflow spillways may be sodded where the depth of flow at the crest is limited to no greater than six (6) inches and outlet channel velocities do not exceed five (5) feet per second for the minor (5-year) storm.

b. Overflow spillways not meeting these restrictions must be constructed of concrete or other approved, non-erodable material.

5. Detention basins can be used for temporary sediment basins provided it can be demonstrated that flood control requirements can also be met until the sedimentation controls are removed.

6. Accumulated sediment must be removed prior to final acceptance of construction.

5.40.3. **Erosion Protection**

A. Seeding and Mulching

1. Permanent Seeding

a. Permanent seeding fertilizer and mulch shall be applied at the rates set forth in the Constructions Specifications.

b. Permanent seeding seasons are as designated in the Constructions Specifications.

2. Mulching

a. Where slopes are less than 4:1, cereal grain mulch is required at the rate of 100 pounds per 1000 square feet (4500 pounds per acre). Cereal grain mulch shall meet the requirements of Section 802 of the State Specifications (Reference 17) for Type 1 mulch.

b. Where slopes are 4:1 or greater, Type 3 mulch ("hydromulch") meeting the requirements of Section 802 of the State Specifications (Reference 17) shall be used.

3. Temporary Seeding

a. Whenever grading operations are suspended for more than thirty (30) calendar days between permanent grass or seeding periods, all disturbed areas must be reseeded with temporary cover. Temporary seeding season runs from May 15 to November 15.

4. Overseeding

a. During the winter season (November 15 to March 1) temporary seed and mulch shall be placed on all completed areas or areas where grading is suspended for more than thirty (30) calendar days. During this period seed, mulch, and soil amendments shall be applied at the following rates:

Lime:	100% of specified quantity
Fertilizer:	75% of specified quantity
Seed:	50% of specified quantity
Mulch:	100% of specified quantity

b. Areas seeded during this period shall be reseeded and mulched during the next permanent seeding season according to seeding requirements.

5. Maintenance

a. Seeded areas must be maintained for one year following permanent seeding.

B. Cut and Fill Slopes

1. Cut and fill slopes shall be protected from erosion by construction of straw bale dikes, silt fences, diversion berms, or swales along the top of the slope.

2. Where drainage must be carried down the slopes, pipe drains, concrete flumes, chutes, or other impervious areas must be provided. Suitable erosion control measures such as stilling basins or other approved methods, must be provided at the bottom of the slope.

3. Diversions shall be maintained until permanent growth is firmly established on the slopes.

C. Channels and Swales

1. Permanent channels and swales shall be provided with a stabilized invert consisting of one of the following materials:

a. Sod

(1). Where the average velocity of flow is five (5) feet per second or less and there is no base flow, the channel shall be lined with sod.
(2). For channels with a bottom width less than fifteen (15) feet, sod shall extend up the side slope to a minimum height of six (6) inches above the toe.
(3). Channels with a bottom width of fifteen (15) feet or greater, shall be provided with a low flow area, fifteen (15) feet in width lined with sod.

(a). The remainder of the channel slopes shall be seeded and mulched as provided above.

b. Erosion Control Blanket

(1). Commercial erosion control blankets may be used in lieu of sod provided that samples are submitted and approved by the Public Works Director. The guaranteed maintenance period shall be one year.

c. Non-Erosive Lining

(1). In grass channels where base flow occurs, a non-erosive low-flow channel of concrete must be provided. Low flow channels shall have a minimum capacity of five (5) cubic feet per second. Other suitable non-erosive materials may be specified with approval of the Public Works Director.
(2). For channels which have an average velocity of five (5) feet per second or greater a non-erosive lining or other approved material must be provided.

D. Storm Sewer and Culvert Outlets

1. Erosion protection shall be provided at storm sewer and culvert outlets. Minimum erosion protection shall consist of a concrete toe wall and non-erosive lining.

2. Flared end sections or headwalls are required. The required length of non-erosive lining will not be decreased where flared end sections or headwalls are provided unless calculations and data to support the decrease in length are submitted and approved.

3. Non-erosive lining shall extend to the point at which average channel velocity for the peak flow rate from the minor (5-year) storm has decreased to five (5) feet per second maximum.

4. The length of non-erosive lining to be provided shall be as follows:

a. Average outlet velocity less than five (5) feet per second:

L = 3 times the pipe diameter or culvert width.

b. Average outlet velocity less than 5-10 feet per second:

L = length determined.

c. Average outlet velocity greater than ten (10) feet per second:

Use MoDOT standard energy dissipator headwall (Reference 17).

5. The height of non-erosive lining shall not be less than the crown of the pipe.

6. Where headwalls or flared end sections are specified, toewalls must be provided at the downstream end.

E. Curb Openings

1. Where drainage flows from paved areas to grass areas through curb openings erosion protection shall be provided.

F. Ditch Checks and Drop Structures

1. In grass channels grades and velocities may be controlled by use of ditch checks and drop structures.

2. Ditch checks may be required in natural channels where average velocity for the peak flow rate from the 5-year storm exceeds five (5) feet per second for post-development conditions.

G. Spillways

1. Erosion protection must be provided at spillways and outlet structures for detention ponds. Erosion protection shall extend to the point where flow has stabilized and average velocity in the outlet channel is five (5) feet per second or less.

5.40.4. **Temporary Construction Entrance**

A. The temporary construction entrances shall be installed prior to any land disturbance. A minimum of one (1) temporary construction entrance is required at each site, but shall be located at every point where construction traffic enters or leaves a construction site. Additional temporary entrances may be provided if approved. The location of each construction entrance shall be shown on the plan.

5.40.5. Cleaning Streets

A. Streets, both interior and adjacent to the site, shall be cleaned of sediment as needed, after each rainfall and at the end of construction and prior to release of security deposit.

5.40.6. Dust Control

A. The contractor will be required to use water trucks to wet haul roads and construction areas to minimize dust leaving the site when conditions warrant.

5.41. Timing of Construction Activities

A. BMP's shall be established prior to disturbing any soils.

B. Detention and water quality facilities shall be constructed prior to disturbing the site.

C. Weekly inspection reports shall be prepared as required by the MODNR permit.

D. BMP's shall be maintained throughout the construction project.

E. BMP'S shall be removed when all disturbed surfaces have been established with vegetation or permanent surfaces.

F. Notice of Termination(s) shall be filed with MODNR.

G. The City of Ozark closes the land disturbance permit.

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Table I – Manning's n-Values	
Closed Conduit	
Concrete Pipe	.013
Corrugated Steel Pipe	.024
Corrugate polyethylene, (smooth wall)	.013
Open Channels	
Gabions	.035
Concrete	.015
Riprap	.035
Grouted Riprap	.027
Gunite	.028
Earth Lined	.020 to .040
Grass lined	.029 to .100
Natural Streams	.025 to .100

Table II – Loss Coefficients

A. Expansion Loss Coefficients

Expansion Angle	Coefficient, Kx	
	D2/D1=3	D2/D1=1.5
10	.17	.17
20	.40	.40
45	.86	1.06
60	1.02	1.21
90	1.06	1.14
120	1.04	1.07
180	1.00	1.00

Where D2 = downstream diameter and D1 = upstream diameter.

B. Contraction Loss Coefficients

Entrance	Coefficient, Kc
Bell-mouthed	.04
Square-edged	.50
Groove-edged	.20

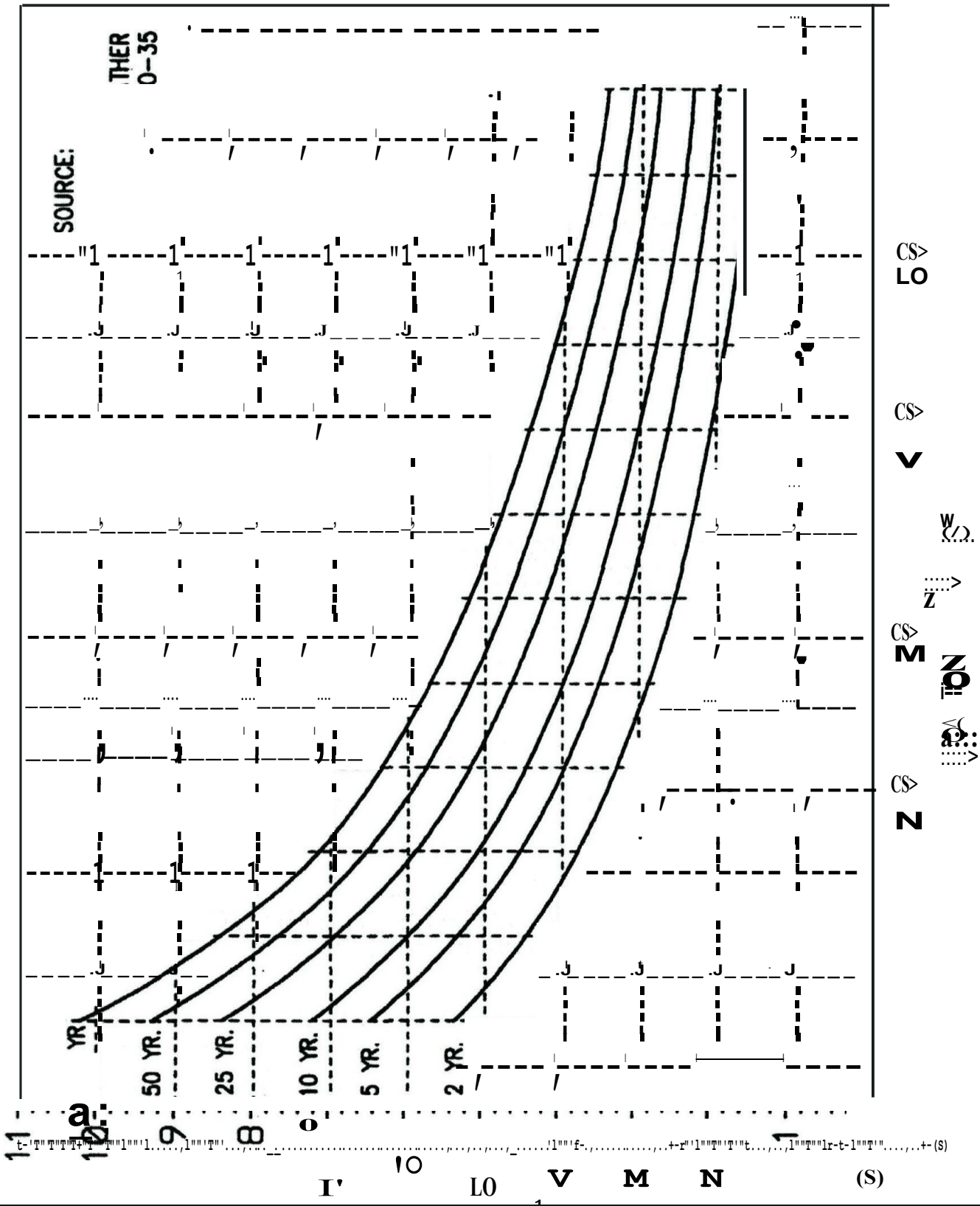
D2/D1	Coefficient, Kc
< .4	.5
.4	.4
.6	.3
.8	.1

C. Bend Loss Coefficients

Pipe Bends	Deflection Angle	Coefficient, Kb
	90	.50
	60	.43
	45	.35
	22.5	.20
Bends at Manholes (No special shaping)	Deflection Angle	Coefficient, Kb
	90	1.30
	60	0.68
	45	0.44
	22.5	0.14
Bends at Manholes (Curved or deflector)	Deflection Angle	Coefficient, Kb
	90	1.04
	60	0.48
	45	0.32
	22.5	0.10

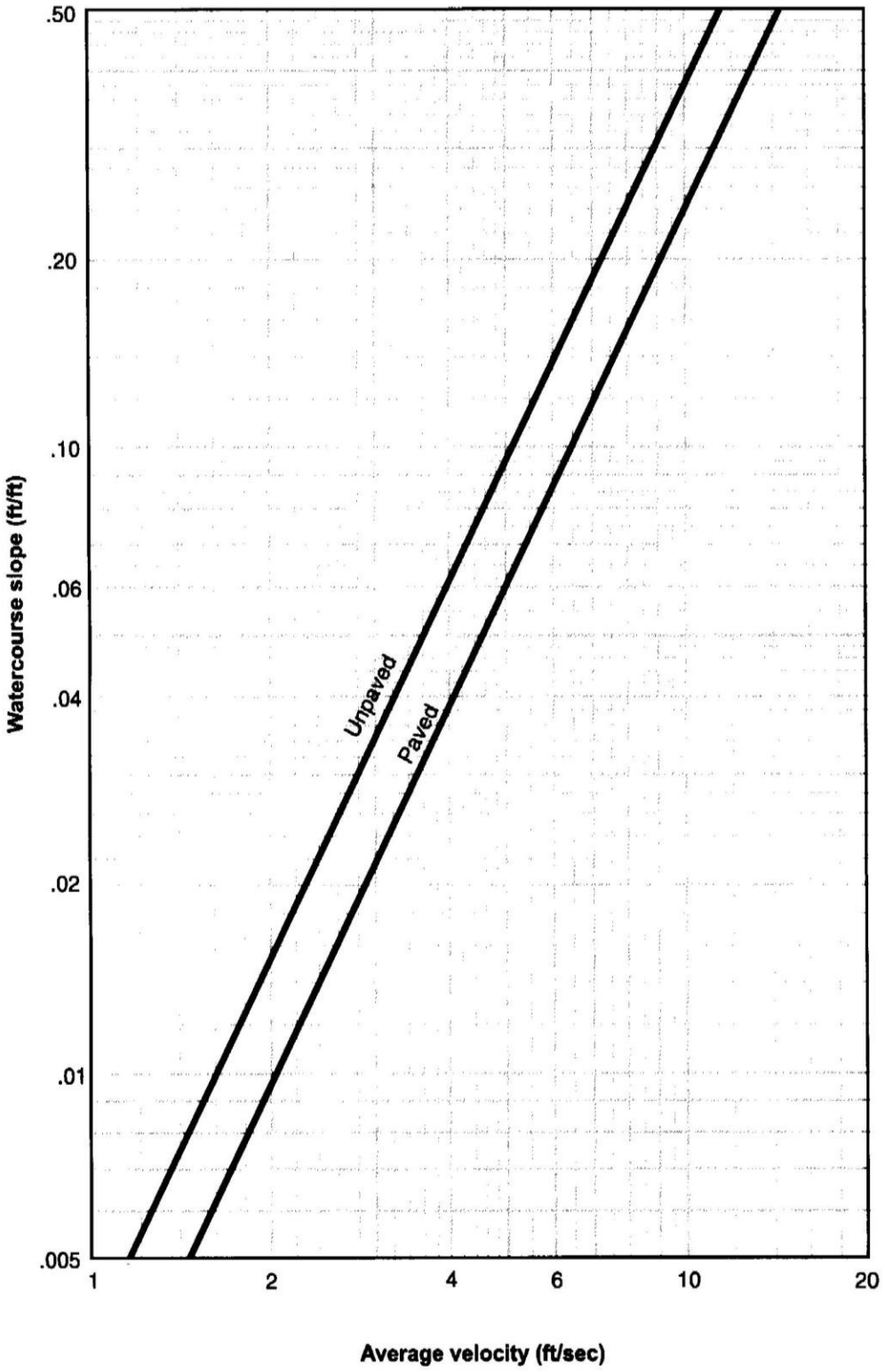
D. Straight through Loss Coefficients

Manholes	Deflection Angle	Coefficient, Km
	0	.050



	RAINFALL INTENSITIES DURATION < 60 MINUTES	DRAWING NO. 1

Figure 3-1 Average velocities for estimating travel time for shallow concentrated flow



RUNOFF COEFFICIENTS FOR USE IN THE RATIONAL FORMULA

Surface Type	Runoff Coefficient	Notes
Asphalt, concrete pavement	0.95	(1,3)
Roofs	0.95	(1,3)
Gravel	0.70	(2,3)
Lawns, pasture, hayfields		
Flat (<2% slopes)	0.15	(1,3)
Average (2-7% slopes)	0.20	(1,3)
Steep (>7% slopes)	0.30	(1,3)
Woods	0.10	(2,3)

COMPOSITE RUNOFF COEFFICIENTS FOR SINGLE FAMILY RESIDENTIAL AREAS
(using recommended values for runoff coefficients and estimates of impervious area given in this table)

	Terrain		
	Flat	Average	Steep
Avg. Lot size, 1/4 acre	0.45	0.49	0.55
Avg. Lot size, 1/3 acre	0.40	0.43	0.50
Avg. Lot size, ½ acre	0.35	0.40	0.46
Avg. Lot size, 1 acre	0.25	0.30	0.38
Avg. Lot size, 3 acres	0.20	0.24	0.33

IMPERVIOUS COVERAGE FOR TYPICAL DEVELOPMENTS
FOR USE IN COMPUTING COMPOSITE RUNOFF COEFFICIENTS

Type of Development	Zoning District	% Impervious Cover
Single Family Residential		
Avg. Lot size, 1/4 acre	R1	38 (Note 5)
Avg. Lot size, 1/3 acre	R1	30 (Note 5)
Avg. Lot size, 1/2 acre	R1	25 (Note 5)
Avg. Lot size, 1 acre	R1	13
Avg. Lot size, 3 acres	A-R	5
Duplex, patio homes	R2	(Note 6)
Multifamily	R3	(Note 7)
Office	O1, O2	(Note 7)
Commercial	C1, C2	70 (Note 8)
Commercial	C3	60 (Note 8)
Industrial, Manufacturing	M1, M2	(Note 7)

(See notes on next page)

(1) From ASCE Manual of Practice, Table 5.5, p. 91. (Reference 104.13)

(2) From Ritter & Paquette, Highway Engineering, as referenced in The Rational Method Revisited, by Ronald L. Rosmiller, Proceedings of the International Symposium on Urban Runoff, University of Kentucky, Lexington, KY, June 28-31, 1980.

(3) Each of the above references suggests a range of values for each type of cover. The values given in this table reflect prevailing local practice.

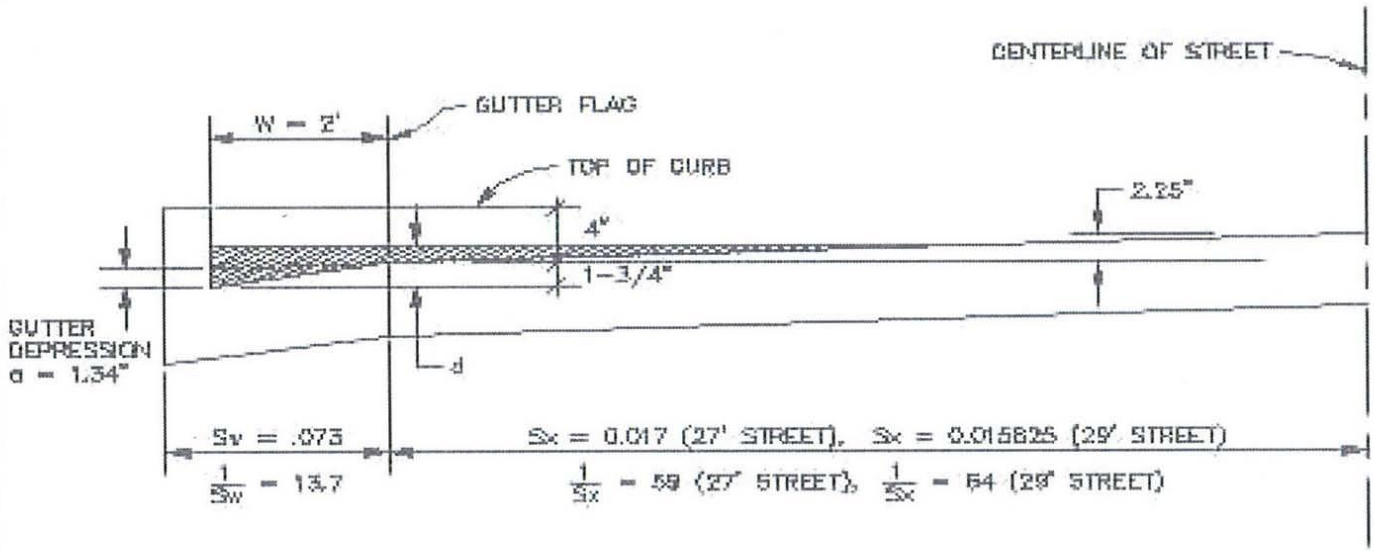
(4) The ASCE manual of practice (Reference 104.13) notes that the normal range of runoff coefficients given in the manual are typical for return periods of 2 to 10 years. Because infiltration and other losses have a proportionately less effect, higher values are recommended for storms with larger return periods. Debo and Reese recommend increasing runoff coefficients by 10% for a 25-year return period and 25% for a 100-year return period (maximum value of 1.0). (Reference 104.14)

(5) Values from SCS TR-55 Table 2-2a. (Reference 104.5)

(6) Typical value used locally.

(7) % impervious area should be determined on a case by case basis from the site plan.

(8) Maximum impervious area coverage permitted by the Zoning Code for this district.

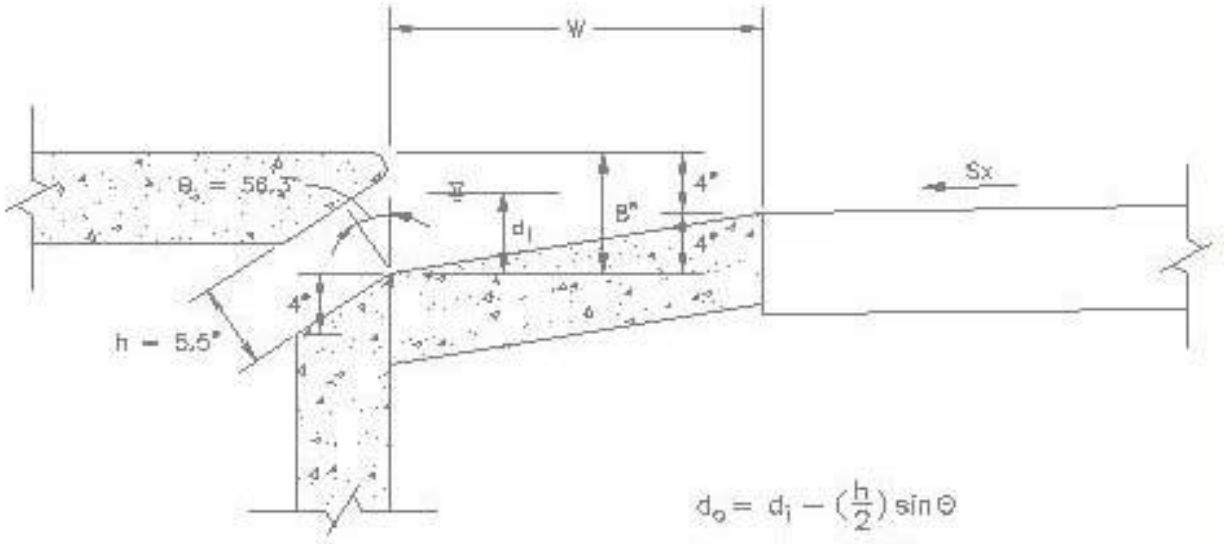


DEFINITION SKETCH – VARIABLES FOR GUTTER FLOW AND INLET DESIGN

OZARK MISSOURI – STORM WATER DESIGN STANDARDS

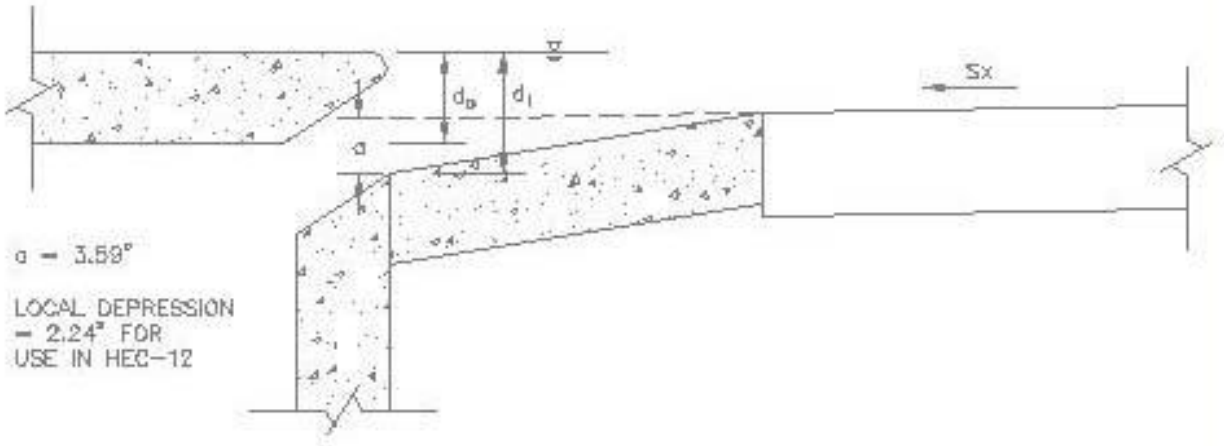
STREET FLOODING DEPTHS, VARIABLE DEFINITIONS

DATE: 08/23/06



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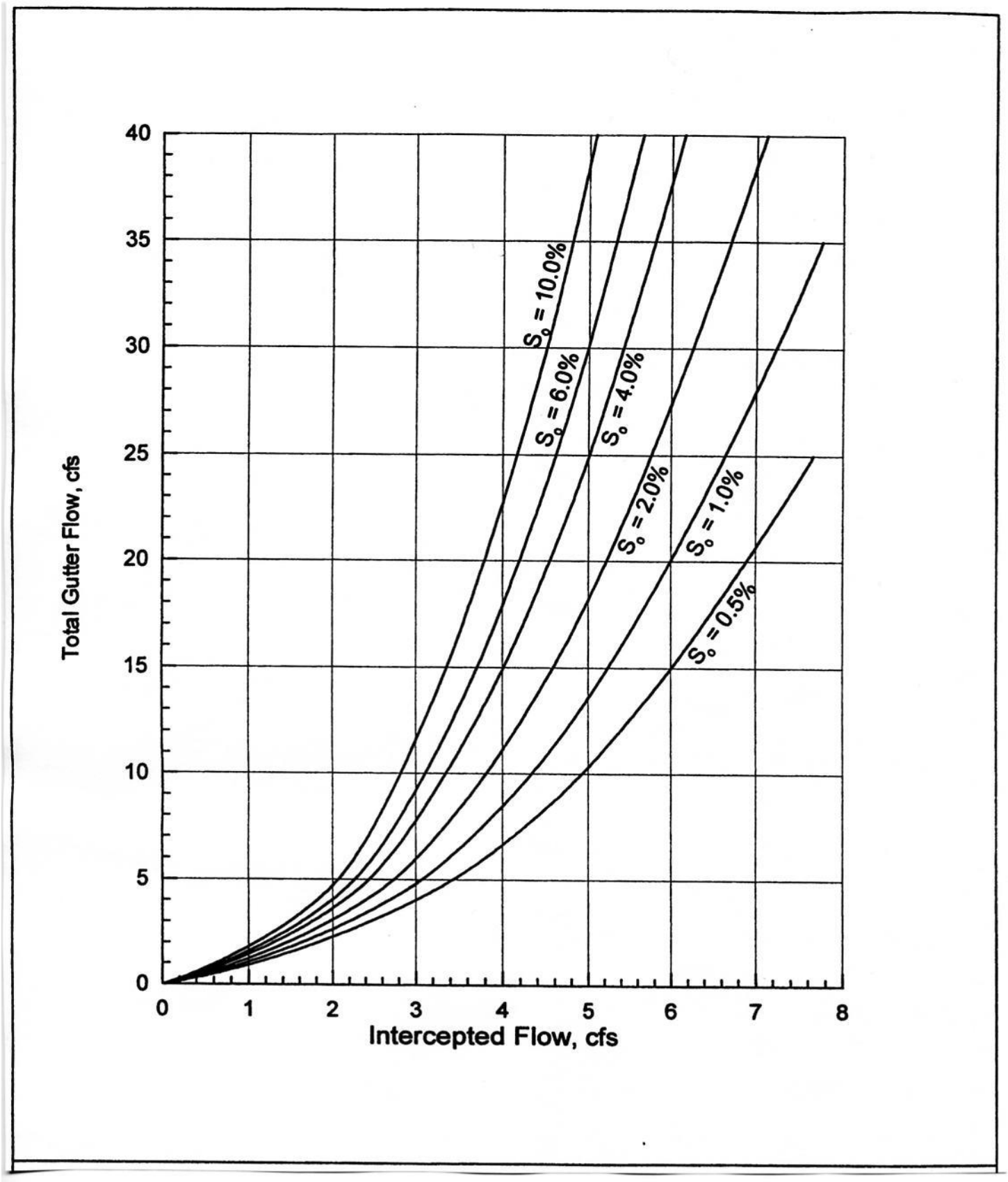
$$d_i = d + 2.24"$$



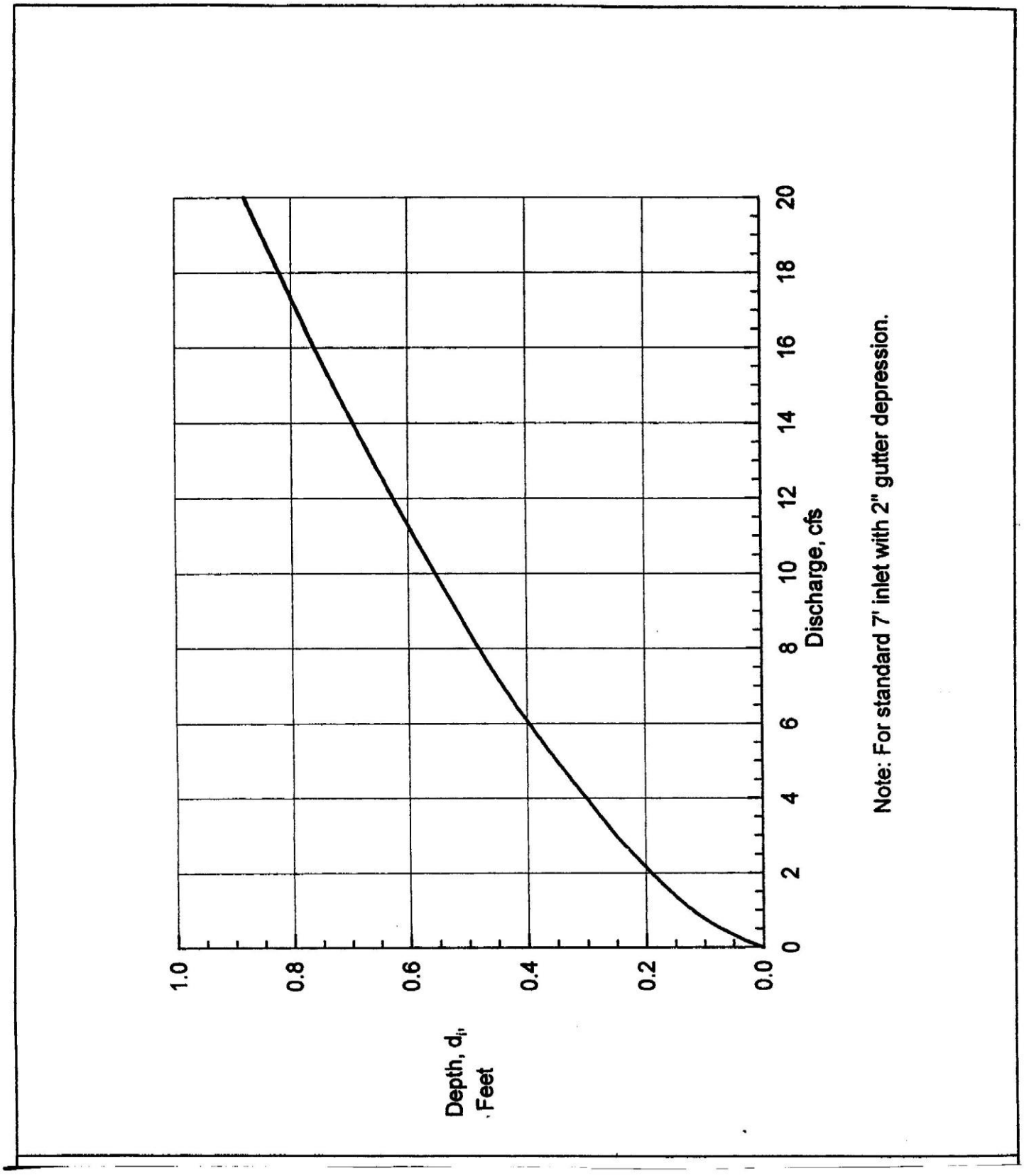
OZARK MISSOURI – STORM WATER DESIGN STANDARDS

STANDARD CURB OPENING INLET – DEFINITION SKETCH

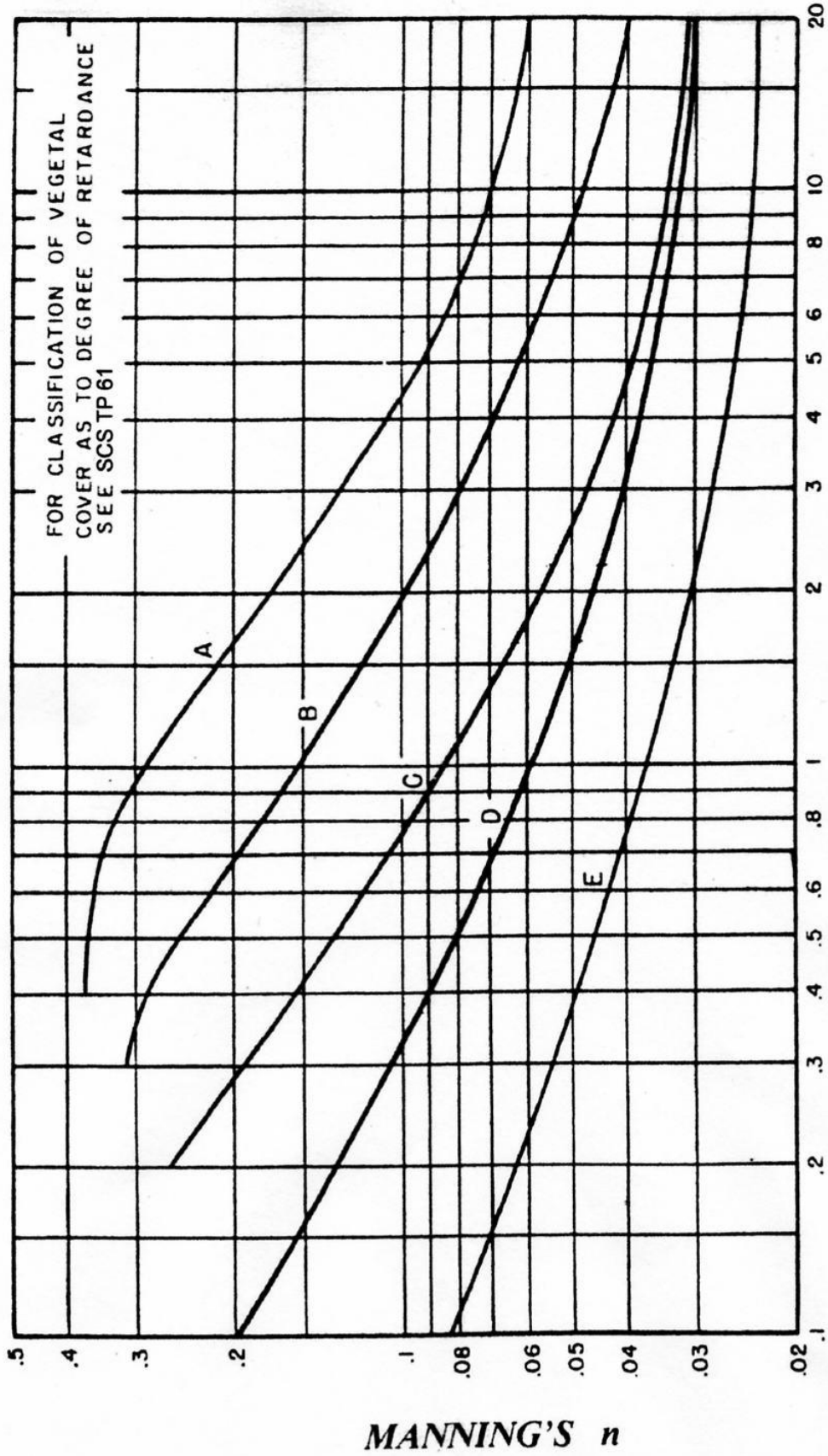
DATE: 06/23/08



Interception Capacity For Standard Curb Opening Inlet, 7′ Opening



Capacity For Standard 7′ Curb Opening Inlet In A Sump



Manning n for vegetal-lined channels (from handbook of channel design for soil and water conservation SCS-TP-61 revised June 1964).

Manning's n For Grass-Lined Channels

Appendix M

Construction Specifications

SECTION 02615 – PRESSURE PIPE

PART 1 - GENERAL

1.1 SUMMARY

A. This Section includes all pressure pipe, fittings, specials and appurtenances.

B. Related Work Specified Elsewhere:

1. Trenching and Backfilling for Utilities; SECTION 02222.
2. Pipe Installation and Testing: SECTION 02620.
3. Valves, Hydrants and Accessories: SECTION 02640.
4. Disinfection of Piping; SECTION 02675.

1.2 REFERENCES

A. Applicable Standards:

1. American Water Works Association (AWWA):
   a. C110 - Ductile-Iron and Gray-Iron Fittings.
   b. C111 - Rubber-Gasket Joints for Ductile-Iron Pressure Pipe and Fittings.
   c. C150 - Thickness Design of Ductile-Iron Pipe.
   d. C151 -Ductile-Iron Pipe, Centrifugally Cast
   e. C900- Polyvinyl Chloride (PVC) Pressure pipe and Fabricated Fittings, 4 inches through 12 inches for Water Transmission and Distribution.
   f. C905 – Polyvinyl Chloride (PVC) Pressure Pipe and Fabricated Fittings, 14 inches through 48 inches for Water Transmission and Distribution.
   g. M23 – Manual, Pipe Design and Installation of PVC Pipe.
2. American Society for Testing and Materials (ASTM):
   a. D2241 - Polyvinyl Chloride (PVC) Pressure Rated Pipe, (SDR Series).
   b. D2737 – Polyethylene (PE) Plastic Tubing.

1.3 SUBMITTALS

A. Submit as specified in accordance with the submittal section.

B. Submit the following for acceptance prior to fabrication:

1. Pipe and joint details.
2. Special, fitting and coupling details.
3. Laying and installation schedule.
4. Specifications, data sheets and affidavits of compliance for protective shop coatings and linings.
5. Manufacturer's design calculations.

C. Certificates and Affidavits: Furnish the Following Prior to Shipment:

1. Affidavit of compliance with applicable standard.

2. Test certificates.

1.4 QUALITY ASSURANCE

A. Manufacturers shall be experienced in the design and manufacture of pipe, fittings, and specials or appurtenances for a minimum period of 5 years.

1.5 STORAGE AND HANDLING

A. Pipe, fittings, and accessories shall be handled in accordance with Chapter 6 of the AWWA Manual M23, to ensure installation in sound, undamaged condition. Pipe shall not be stored in direct sunlight.

PART 2 - PRODUCTS

2.1 PIPE REQUIREMENTS

A. Furnish pipe of materials, joint types and sizes as indicated or specified.

B. Pipe Marking: All pipe and fittings shall be marked conforming to the applicable standard specification under which the pipe is manufactured and as otherwise specified.

2.2 DUCTILE-IRON PIPE

A. Design and Manufacture of Pipe:

1. Ductile-iron pipe shall conform to AWWA C150 and C151 except as otherwise specified.

2. With laying condition Type 5.

a. Use E' of 700 and bedding angle of 150°.

b. 3% deflection limit.

c. Add service allowance and standard casting tolerances of AWWA C150.

d. Select standard pressure-class thickness or special thickness class next above total calculated thickness.

B. Dimensions: The minimum thickness as defined by pressure class for mechanical or push on-type joint ductile iron pipe shall be 350 psi.

C. Joints:

1. Push-On:

a. All pipes shall be provided with push-on joints unless otherwise noted.

2. Restrained:

a. Provide restrained joint pipe where required.

b. Provide restrained joints of following approved types:

(1) Restrained mechanical joint.
(2) Restrained push-on joint.
(3) Boltless or bolted ball and socket joint.

(4) Anchored couplings.

c. Retainer glands shall be Megalug manufactured by EBAA Iron, Inc. or equal.

d. Fittings:

(1) Fittings shall be ductile iron and conform to AWWA C110 with a pressure rating of not less than that specified for pipe.
(2) Fittings for pipe with mechanical joints shall have mechanical joints.
(3) Fittings for pipe with push-on joints shall have mechanical joints.
(4) Include all specials, taps, plugs, flanges and wall fittings as required.
(5) Service line fittings shall be as follows:
(a) Saddles - Brass, A. Y. McDonald Model 3802 or equal.
(b) Curb Stops - Ball type, A. Y. McDonald Model 6101 or equal.

e. Lining:

(1) Line all pipe, fittings and specials with cement lining where full pipe flow is present. Lining shall extend from edge of plain end to the gasket seat in the bell socket.

f. Coating:

(1) All buried iron pipe and fittings shall be coated with manufacturer's standard bituminous coating.

2.3 POLYVINYL CHLORIDE PRESSURE PIPE

A. Design and Manufacture of Pipe:

1. PVC pipe shall conform to ASTM D2241, Pressure Class 200 with a thickness class of SDR 21.

B. Fittings:

1. Fittings shall be ductile iron and conform to AWWA C153.

2. Fittings shall be mechanical joint.

C. Joints:

1. Joints of PVC pipe to PVC pipe shall be push-on type and meet the requirements of ASTM D 2241.

2. Joints of PVC pipe to ductile iron shall meet the requirements of AWWA C111.

3. Gaskets shall be synthetic rubber. Natural rubber will not be acceptable.

D. Service Line:

1. A service connection shall be provided for each lot between the water main and the meter setter. The service line shall be a minimum 1-inch diameter 200 PSI, SDR-9 PE 3408, ASTM-D2737, CTS-OD pipe.

2.4 GASKETS

A. Provide all gaskets, bolts, lubricant, and other accessories required to install pipe, fitting and specials complete and ready for service.

PART 3 - EXECUTION

3.1 **INSTALLATION** Specified in SECTION 02620.

3.2 **FIELD TESTING** Specified in SECTION 02620.

END OF SECTION 02615

SECTION 02620 – PIPE INSTALLATION AND TESTING

PART 1 - GENERAL

1.1 SUMMARY

A. This Section includes:

1. Handling, installation and testing of pipe, fittings, specials and appurtenances as indicated or specified.

2. Concrete anchor and thrust blocks.

3. Sewer service connections.

4. Water service connections, meters and related items.

5. Tracer wire and utility indicator tape.

B. Related Work Specified Elsewhere:

1. Manholes and Wet wells: SECTION 02605.

2. Sanitary Sewer Pipe: SECTION 02610.

3. Pressure Pipe: SECTION 02615.

4. Valves, Hydrants and Accessories: SECTION 02640.

5. Concrete: SECTION 03300.

C. See Details in the Standard Drawing Details.

1.2 REFERENCES

A. Applicable Standards:

1. American Water Works Association (AWWA):

a. C105 – Polyethylene Encasement for Ductile-Iron Pipe Systems

b. C600 - Installation of Ductile-Iron Water Mains and Their Appurtenances.

c. C605 – Underground Installation of Polyvinyl Chloride (PVC) and Molecularly Oriented Polyvinyl Chloride (PVCO) Pressure Pipe and Fittings.

2. American Standard Testing and Materials (ASTM):

a. C1244 Standard Test Method for Concrete Sewer Manholes by the Negative Air Pressure, (Vacuum), Test Prior to Backfill.

b. F1417 - Installation Acceptance of Plastic Non-pressure Sewer Lines Using Low Pressure Air.

1.3 DELIVERY, STORAGE AND HANDLING

A. Handle in a manner to ensure installation in sound and undamaged condition.

1. Do not drop or bump.

2. Use slings, lifting lugs, hooks, and other devices designed to protect pipe, joint elements, linings and coatings.

B. Ship, move, and store with provisions to prevent movement or shock contact with adjacent units.

C. Handle with equipment capable of work with adequate factor of safety against overturning or other unsafe procedures.

PART 2 – PRODUCTS: Specified in respective Sections, except as included below.

2.1 TRACER WIRE

A. General; All tracer wire shall have High Density Polyethylene, HDPE, insulation intended for direct bury and color coded per American Public Works Association, (APWA), standards for the utility being marked. See details in Standard Drawing Details.

B. Tracer wire for open trench shall be a minimum 12 gauge, (AWG), insulated copper clad steel, (CCS), high strength, totally annealed 1055 steel, break load 452 lb. solid single strand conductive tracer wire. High Density Polyethylene, (HDPE), 30 mi minimum thickness jacket or coating shall be provided.

C. Tracer wire for directional drilling/boring shall be a minimum 12 gauge, (AWG), insulated copper clad steel, (CCS), extra high strength, totally annealed 1055 steel, break load 1150 lb. solid single strand conductive tracer wire. High Density Polyethylene, (HDPE), 45 mi minimum thickness jacket or coating shall be provided.

D. Tracer wire for pipe bursting shall be a minimum #2403" (AWG),, insulated copper clad steel, (CCS), extra high strength, totally annealed 1055 steel, break load 4700 lb. tracer wire. High Density Polyethylene, (HDPE), 50 mi minimum thickness jacket or coating shall be provided.

E. Grounding of tracer wire shall be achieved with a drive-in magnesium grounding anode rod, (Copperhead or approved equal), with a minimum of 20 feet of ground wire. Ground wire shall be #14 AVG insulated, (red), CCS solid single strand wire.

F. All tracer wire installed with water service connections shall be accessible via water meter pits. No grounding anodes are required within water meter pits.

G. Tracer wire shall be installed with all fire lines up to the exterior of the building. A grounding anode shall be placed at the building.

H. Access boxes for tracer wire access points not corresponding to a valve or other structure shall be provided. Proper connectors such as Copperhead SnakeBite connectors or other moisture displacement connectors shall be used at all connections.

2.2 UNDERGROUND UTILITY MARKING TAPE

A. Utility marking tape shall be 6" wide with appropriate wording and color-coded complying with American Public Works Association, (APWA), standards. Tape material shall be formulated from 100 percent virgin polyolefin resins. Resins shall be pigmental for chemical stability and resistance to sulfide staining (color fastness). Tape shall be constructed by the mechanical (non-adhesive) lamination of two plies of three layers blown film in such a manner as to produce a bi-axially oriented structure. The tape shall be able to provide a 700 percent elongation prior to rupture as per ASTM-D882.

PART 3 - EXECUTION

3.1 INSTALLATION - GENERAL

A. Utilize equipment, methods, and materials ensuring installation to lines and grades indicated. Sewers mains shall be laid with uniform slope and straight alignment between manholes and alignment shall be checked by either a laser beam or lamping.

1. Maintain within tolerances specified or acceptable laying schedule.

    a. Alignment: ±1 inch per 100 feet in open cut or tunnel.

b. Grade: ±1 inch per 100 feet.

2. Do not lay on blocks unless pipe is to receive total concrete encasement.

3. Accomplish horizontal and vertical curve alignments with appropriate elbows and bends with adequate blocking. Alignment by deflection shall not be permitted.

4. Obtain acceptance of method proposed for transfer of line and grade from control to the work.

B. All water mains and sanitary sewer force mains shall have a minimum cover of 42" and a maximum cover of 60". Justification shall be provided where additional depth is required. Not less than 42" of cover shall be provided over top of gravity sanitary sewer mains in all areas unless otherwise approved by the Public Works Director. In areas where grading activities will take place, the water main shall not be installed until final grade has been achieved in the location of the proposed water main. The City shall not be responsible for required relocating or lowering of installed water mains due to insufficient pre-construction grading activities. No public water or gravity sewer main shall be constructed less than eight (8) inches in diameter.

C. Sanitary sewer mains shall be constructed on the opposite sides of streets from water mains. Sanitary sewers mains and water mains shall be located within right-of-ways and easements to provide the least interference with the location of other utility lines unless topography dictates otherwise.

D. There shall be no physical connection between a public or private potable water supply system and a sewer, or appurtenance thereto, which would permit the passage of any wastewater or polluted water into the potable water supply. No water main shall be located closer than 25 feet to any wastewater disposal facility, agricultural waste disposal facility, or landfill. Water mains shall be separated by a minimum of 25 feet from septic tanks and wastewater disposal areas such as cesspools, subsurface disposal fields, pit privies, land application fields, and seepage.

E. Planting of trees within water and sanitary sewer main easements shall not be permitted

F. Open cutting of streets shall be permitted only where approved by the Public Works Director or appropriate Right-of-Way Manager. At locations where open cutting is not permitted, the street crossing shall be made by boring or tunneling. Crossings made by boring or tunneling shall require a casing pipe unless otherwise approved by the Public Works Director. The diameter and length of the casing pipe to be used shall be in accordance with details in the Standard Drawing Details.

G. Install pipe of size, materials, strength class, and joint type with embedment indicated or specified for plan location. All PVC sewers over 10' deep shall be SDR-21, Class 200 pipe. SDR 35 may be used for depths less than 10 feet. Vitrified Clay sewer pipe is not permitted. Used pipes, fittings, and appurtenances are not permitted.

H. Commence laying at downstream end of line and install pipe with bell ends in direction of laying. Obtain approval for deviations there from.

I. Appropriate sewer main easements shall be extended to the property line for future potential extension. Manholes shall be placed at the ends of these mains with an invert formed for future connection. There shall also be a formed opening, gasket, 5' pipe stub and a pipe plug placed at the manhole invert for future connection.

J. Clean interior of all pipe, fittings, and joints prior to installation. Exclude entrance of foreign matter during installation and at discontinuance of installation.

1. Close open ends of pipe during any break in work, lunch, end of day, etc. Pipes shall be sealed with inflated rubber ball plugs.

2. Do not let water control measures prove inadequate. The trench shall be kept free from water during pipe installation until the pipe has been installed, embedded and backfilled.

3. Remove water, sand, mud and other undesirable materials from trench before removal of end seal.

K. Brace or anchor as required to prevent displacement after establishing final position.

L. Perform only when weather and trench conditions are suitable. Do not lay in water.

M. Observe extra precaution when hazardous atmospheres might be encountered.

N. Adequate support shall be provided at all joints in pipes utilized for aerial crossings. Only ductile-iron pipe with restrained joints shall be used unless otherwise approved by the Public Works Director.

O. For stream crossings, construction methods that will minimize siltation and erosion shall be employed. Clean-up, grading, seeding, planting, or restoration of all work areas shall begin immediately. Exposed areas shall not remain unprotected for more than seven days.

P. Cleanouts and lampholes are not permitted on sanitary sewer mains.

Q. Construction of sidewalks longitudinally above sanitary sewers or water mains is not permitted. No sanitary sewer or water main shall be constructed under storm boxes.

3.2 STEEP SLOPE PROTECTION FOR SANITARY SEWER MAINS

A. Steep slope protection. Sanitary sewers on twenty percent (20%) slope or greater shall be anchored securely with concrete slope anchors or equal, spaced as follows:

1. Not over thirty-six feet (36') center-to center on grades twenty percent (20%) and up to thirty-five percent (35%);

2. Not over twenty-four feet (24') center-to center on grades thirty-five percent (35%) and up to fifty percent (50%);

3. Slopes shall not exceed fifty percent (50%).

3.3 JOINTING

A. General Requirements:

1. Locate joint to provide for differential movement at changes in type of pipe embedment, impervious trench checks and structures.

2. Perform conforming to manufacturer's recommendations.

3. Clean and lubricate all joint and gasket surfaces with lubricant recommended.

4. Utilize methods and equipment capable of fully homing or making up joints without damage.

5. Check joint opening and deflection for specification limits.

6. Mechanical joints shall be carefully assembled in accordance with the manufacturer's recommendations. If effective sealing is not obtained, the joint shall be disassembled, thoroughly cleaned, and reassembled. Over tightening of bolts to compensate for poor installation practice shall not be permitted.

B. Special Provisions for Jointing Ductile-Iron Pipe:

1. Conform to AWWA C600.

2. Visually examine while suspended and before lowering into trench.

a. Paint bell, spigot, or other suspected portions with turpentine and dust with

cement to check for cracks invisible to the eye.

b. Remove turpentine and cement by washing when test is satisfactorily completed.

C. Polyethylene Encasement: All cast iron fittings, tapping sleeves, valves, or other cast iron accessories shall be provided with polyethylene tube or sheet protection installed in accordance with AWWA C105.

3.4 CUTTING

A. Cut in neat manner without damage to pipe.

B. Observe specifications regarding joint locations.

C. Cut cast-iron, ductile-iron, and steel pipe with carborundum saw or other acceptable method per manufacturer's instructions.

1. Smooth cut by power grinding to remove burrs and sharp edges.

2. Repair lining as required and approved.

D. Cut PVC pipe with a fine toothed saw and mitre box or tube cutter. After cutting, the end of the pipe shall be dressed to remove all roughness and sharp corners and beveled in accordance with the manufacturer's instructions.

3.5 CLOSURE PIECES

A. Connect two segments of pipeline or a pipeline segment and existing structures with short sections of pipe fabricated for the purpose.

B. Observe Specifications regarding location of joints, type of joints, and pipe materials and strength classifications.

C. Field-fabricated closures, where required, shall be concrete encased between adjacent flexible joints.

D. May be accomplished with solid sleeve.

3.6 TEMPORARY PLUGS

A. Furnish and install temporary plugs at each end of work for removal by others when completed ahead of adjacent contract.

B. Plugs:

1. Test plugs as manufactured by pipe supplier.

2. Fabricated by Contractor of substantial construction.

3. Watertight against heads up to 20 feet of water, or 150% of test pressure, whichever is greater.

4. Secured in place in a manner to facilitate removal when required to connect pipe.

3.7 SEWER SERVICE CONNECTIONS

A. Install one sewer service connection, at locations indicated on the drawings, for future connection of building lateral to main sewer. Sewer service connections shall be provided for every lot and every structure and shall be centered in the lot frontage where feasible.

B. Sewer Service connections installed coincidentally with the main shall be gasketed "tees" or "wyes".

C. Sewer Service connections installed sub-sequentially to the main shall be accomplished by saddle type fittings. The fitting shall be supported by flowable fill. The flowable fill shall completely encase the service fitting and main and extend to a minimum of one foot above the point of connection to the main. Granular pipe embedment shall be used for an additional one foot lift.

D. Install lateral to right-of-way, permanent easement or property line, reference details in the Standard Drawing Details. No split services (except for multi-family) or 90° turns are permitted. Service connections on the mains shall have a minimum of five (5) feet of separation and shall be located a minimum of five (5) feet from the exterior wall of a manhole.

E. Clean outs shall be located not more than 100 feet apart measured from the upstream entrance of the cleanout. See the International Plumbing Code for services 8" in diameter and larger. No clean outs shall be located within public right-of-way except those required for the termination of the tracer wire.

F. Provide a schedule 40 PVC cap at end of lateral line in accordance with details in Standard Drawing Details.

3.8 WATER SERVICE LINE

A. Tapping sleeves and valves shall be used where required to connect to existing in-service water mains. Connections to existing water mains shall be made in such a manner as to provide the least amount of interruption to water service. In the event closing of valves to make a connection will affect a customer who cannot be without service, provision shall be made for a temporary service at the expense of the developer/applicant.

B. All water meters shall be compound water meters. Turbine or 'turbo' meters are not permitted.

C. All water services connecting to single setters are to be 3/4-inch diameter.

D. All water meter boxes shall be a minimum of 24-inches in diameter.

E. All water meters connecting to double setters are to be 1-inch in diameter up to the U-Branch connection, and 3/4-inch in diameter from the U-branch to each meter loop.

F. All water service connections 2-inches and larger shall include bypass lines and be installed in a 30-inch diameter meter pit and shall include a heavy-duty 2 piece aluminum lid.

G. All water service connections 3-inches and larger shall be enclosed in concrete vaults with a heavy duty 2-piece aluminum lid with access panel door, and shall a include a bypass line fitted with a 1-inch or larger bypass water meter.

H. No meter pits shall be installed in traffic areas unless 4 or more steel bollards as a minimum are installed around the meter pit.

I. SDR-9 PE 3408, ASTM-D2737, CTS-OD, 200 PSI roll tubing water service line shall be installed from the main line to the meter setter for each service connection. All service lines shall be bedded in conformance with Section 02222-3.02.

J. For all new developments and all rehabilitations of existing water systems, SDR-9 PE 3408, ASTM-D2737, CTS-OD, 200 PSI roll tubing water service line shall be installed up to the meter and connected to the new or existing setter.

K. Connect water service line to main line with brass saddle.

L. Connect water line to saddle with corporation stop valve.

M. Polypropylene lids are not permitted.

N. Install meter box, lid and meter setter in accordance with details in the Standard Drawing Details.

O. For both existing and new systems, each service connection shall be individually metered. Single family units, each unit of a townhome, duplex, triplex and four-plex shall normally be provided with separate water meters for each living unit unless otherwise approved by the City. Multi-family apartment units shall be provided with one water meter for the entire facility. Multi-unit apartment complexes shall be provided with one bulk meter for the entire complex. A separate commercial water meter shall be provided for each separate commercial unit unless otherwise approved by the City. Irrigation systems may be provided with separate water meters.

P. All water meter sizes shall be approved by the City prior to construction.

Q. Per City of Ozark detail drawings, all water meters greater than 10 feet of distance away from the mainline and all services which connect to water mains located under paved surfaces require a brass curb stop to be installed within the meter pit. In any situation where installation inside the meter pit is unfeasible, other means of surface access to the curb stop shall be required.

R. All service saddles and corporation stops are to be installed on the main prior to pressure and leakage testing in conformance with Section 02620-3.14B.

S. For all water meters requiring installation of a curb stop at the meter, the service connection shall be installed up to the curb stop prior to pressure and leakage testing. All connections are to be included in pressure testing in conformance with Section 02620-3.14B.

3.9 CONNECTIONS TO EXISTING STRUCTURES

A. Connect pipe to existing structures and pipelines where indicated.

B. Prepare structure by making an opening with at least 3 inches clearance all around fitting to be inserted or as indicated.

C. Observe pertinent articles of Specifications pertaining to joint locations and closures.

D. Repair wall opening with concrete or as indicated.

E. Connections of new sanitary sewer pipe to existing manholes shall be made with a field cast A-Lok flexible connection.

3.10 TRACER WIRE

A. A tracer wire shall be provided for all water and sewer mains and services. The tracer wire shall not be attached to the main or services but shall be placed in the bedding material under the pipe in the same orientation to all installed pipe. Tracer wire shall be installed in a manner that allows access for connection of the line tracing equipment, proper locating of wire without loss or deterioration of low frequency, (512Hz), signal for distances in excess of 500 linear feet and without distortion of signal caused by multiple wires being installed in close proximity to one another. The tracer wire shall be installed as a single continuous wire, except where using approved connectors. The tracer wire shall be extended to the surface at a maximum spacing of 500 feet. Access boxes for tracer wire access points shall be provided. Such an access box shall not be located within any driving or parking surface. Tracer wire shall be installed for all water service lines to the meter box and shall be connected to the water main's tracer wire. The tracer wire for the sewer service line shall be connected to the tracer wire at the sewer main and extended to a capped clean out. Proper connectors shall be used at all connections. Provide proper grounding at dead ends and at spacing not to exceed 500'. The grounding anode shall be buried at the same depth as the tracer wire. See details in Standard Drawing Details.

B. Where existing tracer wire is encountered on an existing utility that is being extended or tied into, the new and existing tracer wire shall be connected using approved splice connectors, shall be properly grounded at the splice location as specified and be completely waterproof to prohibit corrosion and loss of conductivity.

C. Any damage occurring during installation of the tracer wire must be immediately repaired in and approved waterproof method. Taping and/or spray coating shall not be allowed.

D. The following products and methods shall not be allowed or acceptable:

1. Uninsulated tracer wire.

2. Tracer wire insulations other than HDPE.

3. Twist-on wire connectors.

4. Brass or copper ground rods.

5. Wire connections utilizing taping or spray-on waterproofing.

6. Looped wire or continuous wire installations, that has multiple wires laid side-by-side or in close proximity to one another.

7. Brass fittings with tracer wire connection lugs.

8. Wire terminations within the roadway, i.e. in valve boxes, cleanouts, manholes and etc.

9. Connecting tracer wire to existing conductive utilities.

3.11 UNDERGROUND UTILITY MARKING TAPE

A. Utility marking tape of appropriate color shall be provided 18” to 24” below finish grade at all water and sewer mains and services.

B. At tees, tape ends, etc., the warning tape shall be tied together (spliced) with knot to create a continuous warning tape throughout the length of the pipeline and associated branch lines, appurtenances, etc.

3.12 CONCRETE ANCHOR AND THRUST BLOCKS

A. Install at tees, elbows, bends, and dead ends where indicated. See details in Standard Drawing Details

B. Place against undisturbed earth or rock and install so that all joints are accessible for repair.

C. Of design indicated or specified.

1. Removable thrust blocks shall be constructed by utilizing a sheet of ¼-inch plywood to prevent concrete adherence to pipe, fittings or accessories.

2. Apply two coats of coal tar coating to minimum 20 mils dry film thickness on anchor bars, straps and hardware.

3.13 SEPARATION OF WATER MAINS WITH SANITARY SEWERS

A. Horizontal Separation:

1. All sanitary sewers, storm sewers, or manholes shall be laid at least 10 feet, horizontally, from a water main. The distance shall be measured from edge to edge of pipes. In cases where it is not practical to maintain a ten-foot separation, deviation maybe allowed on a case-by-case basis, if supported by data from the design engineer. Such a deviation may allow installation of the sewer closer to a water main, provided that the water main is in a separate trench or on an undisturbed earth shelf located on one side of the sewer and at an elevation so the bottom of the water main is at least 18” above the top of the sewer. Where it is impossible to obtain separation as described, the sewer shall be constructed of slip-on or mechanical joint pipe or continuously encased and be pressure tested to 150 psi. to ensure water-tightness. A request for variance shall be submitted to the DNR Public Drinking Water Branch and the City for approval. This request shall include proposed alternate installation configuration.

B. Vertical Separation:

1. Water mains crossing sanitary sewers, house sewers, or storm sewers shall be constructed to provide a minimum clear distance of 18 inches between the outside of the water main and the outside of the sewer. This clearance is required whether the water main is above or below sewer pipes. At crossings, the full length of water pipe shall be located so that both joints will be as far from the sewer as possible but in no case less than 10 feet. Special structural support for the upper pipe may be required. In areas where the proper separation cannot be maintained as stipulated above, either the water main or sewer line must be constructed of mechanical joint pipe or cased in a continuous casing.

C. Special Conditions:

1. No waterline shall be located closer than 25 feet to any on-site disposal facility, agricultural waste facility or landfill.

2. Waterlines which cross surface waterways shall meet the requirements of Section 8.7 of MODNR "Design Guide for Community Water Systems". All appropriate construction parameters shall be included on the construction drawings.

3.14 FIELD TESTING

A. Acceptance Tests for Gravity Sanitary Sewer:

1. General:

a. All sewers shall be visually inspected, mandrelled and tested for infiltration and exfiltration.

b. Exfiltration testing shall be achieved by a low-pressure air leakage test.

c. The Contractor shall furnish all labor, equipment, tools and materials and shall perform all acceptance tests.

d. All tests shall be witnessed and recorded by City Personnel. All testing after backfilling will be conducted by the contractor. The contractor shall provide a minimum of a 48 hour notice to the City prior to testing.

e. In addition, the City may elect to camera test all sewer mains for defects, irregularities and compliance with design profile and specifications. The City may also elect to smoke test the entire sewer system.

2. Alignment:

a. Sewer shall be inspected (lamped) by flashing a light between manholes or by physical passage where space permits. Each section of sewer line between manholes shall be straight and uniformly graded.

b. Contractor shall clean pipe of excess mortar, joint sealant and other dirt and debris prior to inspection.

c. Determine from Lamping or Physical Inspection:

(1) Presence of any misaligned, displaced, or broken pipe.
(2) Presence of visible infiltration or other defects.

d. Correct defects as required prior to conducting leakage tests.

3. Leakage Tests: The leakage tests shall be performed on the full length of all sewer mains prior to acceptance.

a. Air leakage testing. The Contractor shall perform low pressure air testing of the

sewer mains for exfiltration testing. Air testing shall comply with ASTM F1417.

(1) The general testing procedure shall be as follows: Raise pressure to 4.0 psi in sections being tested, throttle the air supply to maintain between 4.0 and 3.5 psi for at least 2 minutes in order to allow equilibrium between air temperature and pipe walls to be obtained. After temperature has stabilized, allow the pressure to decrease to 3.5 psi. At 3.5 psi begin timing to determine the time required for pressure to drop to 2.5 psi. If the time for the air pressure to decrease from 3.5to 2.5 psi is greater than that shown in the table below, the pipe shall be presumed free of defects.

Required Time for Length (min:sec)

Pipe Size (in.)	100 L.F.	200 L.F.	300 L.F.	400L.F.
8	7:34	7:34	7:36	10:08
10	9:26	9:26	11:52	16:49
12	11:20	11:24	17:05	22:47
15	14:10	17:48	26:42	35:36
18	17:00	25:38	38:27	51:16
21	19:50	34:54	62:21	69:48

If air test fails to meet above requirements, repeat test as necessary after all leaks and defects have been repaired. In areas where ground water is known to exist, increase the test pressure by 0.43 psi for each foot of depth that the ground water is above the top of the pipe.

b. Manhole Testing: The Contractor shall perform a vacuum exfiltration test on each manhole in accordance with ASTM C1244. Manholes shall be tested after completion of adjacent work to avoid disturbing the manhole. No manholes shall be raised after testing. Any manhole disturbed or raised shall be retesting. Vacuum testing equipment shall be as manufactured by Cherne Industries, P.A. Glazier, Inc. or approved equal. Vacuum testing shall be conducted following manhole construction, including connection to piping and setting of the lid and frame. No grout shall be placed in horizontal joints until manhole has passed the vacuum test. All lifting holes shall be grouted. Manholes which fail the test shall be reconstructed as required to adequately seal the manhole. Grouting of leak from the interior or exterior will not be acceptable. Plug all pipes entering manhole. Securely brace all plugs as required. Install testing lead in manhole frame and inflate seal in accordance with manufacturer's recommendation. A vacuum of 10 inches of mercury shall be drawn and the vacuum pump shut off. With all valves closed, measure the time required for the vacuum to drop to 9 inches of mercury. The manhole shall pass if the time is greater than 120 seconds for a 48-inch diameter manhole and 150 seconds for a 60-inch diameter manhole. If a manhole fails the test, perform necessary repairs and retest until an acceptable test meeting the above requirement is achieved.

4. Mandrel Testing:

a. Mandrel testing shall not be conducted prior to 30 days after backfilling is complete.

b. Each reach of PVC gravity sewer shall be checked for excessive deflection by pulling a mandrel through the pipe without a mechanical pulling device.

c. The mandrel should be rigid and have nine, (9) or more odd number of flutes or points.

d. Mandrel diameter shall not be less than 95 percent of the base inside diameter or average inside diameter of the pipe depending on which is specified in the ASTM

specification, including the appendix, to which the pipe is manufactured.

e. Pipe with diametric deflection exceeding 5 percent shall be uncovered and the bedding and backfill replaced to prevent excessive deflection.

f. Repaired pipe shall be retested after repair.

g. Contractor shall submit all deflection test results to the City/Engineer.

5. All tracer wire installations shall be located using typical low frequency, (512Hz), line tracing equipment witnessed by the City prior to acceptance. Continuity testing in lieu of actual line tracing shall not be accepted.

6. After final grading, the City's representative will verify proper final grade at all manhole rims.

B. Acceptance Tests for Pressure Pipelines:

1. Perform hydrostatic pressure and leakage tests.

a. Conform to AWWA C600 procedures.

(1) As modified herein.
(2) Shall apply to all pipe materials specified.

b. Perform after backfilling.

2. Test separately in segments between sectionalizing valves, between a sectionalizing valve and a test plug, or between test plugs.

a. Select test segments such that adjustable seated valves are isolated for individual checking.

b. Contractor shall furnish and install test plugs.

(1) Including all anchors, braces, and other devices to withstand hydrostatic pressure on plugs. Bracing against structure walls isn't allowed.
(2) Be responsible for any damage to public or private property caused by failure of plugs.

3. Limit fill rate of line to available venting capacity. Fill rate shall be regulated to limit velocity in lines when flowing full to not more than1 fps.

4. Contractor shall make arrangements with the City for water required for testing. There will be charges for flushing, sampling and testing.

5. Pressure and Leakage Test:

a. Test pressure: The pipeline shall be subjected to not less than 150 psi of pressure for the duration of the test.

b. Be at least 2-hour duration or longer if necessary for the City to inspect the pipeline. Maintain pressure throughout test ±5 psi of test pressure.

c. Leakage test shall be conducted concurrently with the pressure test.

d. Acceptable when leakage does not exceed that determined by the following formula:

Q = 0.0075 DLN = maximum permissible leakage in gallons per Hour L = length of pipe tested in thousand feet
D = nominal internal diameter of pipe being tested in

inches N = square root of the average test pressure in Psig

e. When testing against closed metal-seated valves, an additional leakage per closed valve of 0.0078 gal/hr./in of nominal valve size shall be allowed.

f. When hydrants are in the test section, the test shall be made against the closed hydrant.

g. All water service connection lines are to be installed up to the farthest corporation stop valve prior to pressure and leakage testing. Brass saddles and all other components of the water service up to the farthest corporation stop are to be included in pressure and leakage test. For water meters requiring a brass curb stop at the meter pit per Section 02620-3.8, all components up to the curb stop shall be included in pressure and leakage testing.

h. Repeat test as necessary.

(1) After location of leaks and repair or replacement of defective joints, pipe, fittings, valves or hydrants. All visible leaks are to be repaired regardless of the amount of leakage.
(2) Until satisfactory performance of test.

i. The City Representative shall witness pressure and leakage test. The contractor shall provide a minimum of a 48 hour notice to the City prior to testing.

END OF SECTION 02620

SECTION 02640 – VALVES, HYDRANTS AND ACCESSORIES

PART 1 - GENERAL

1.1 SUMMARY

A. This Section includes all valves and accessories.

B. Related Work Specified Elsewhere:

1. Pipe Installation and Testing: SECTION 02620.

C. See Details in the Standard Drawing Details.

1.2 REFERENCES

A. Applicable Standards:

1. American Water Works Association (AWWA):

a. C111-Rubber-Gasket Joints for Ductile-Iron Pressure Pipe and Fittings.
b. C502 - Dry Barrel Fire Hydrants.
c. C515 – Resilient Seated Gate Valves for Water Supply Service
d. C600 – Installation of Ductile Iron Water Mains and Their Appurtenances.

2. American National Standards Institute.

a. B16 Standards for Pipes and Fittings.

1.3 SUBMITTALS

A. Submit as specified in accordance with the submittal section.

B. Include, but not limited to, the following:

1. Catalog data or illustrations showing principal dimensions, parts and materials.

2. Spare parts list referenced to illustration of parts.

3. Assembly and disassembly or repair instructions.

C. Certificates and Affidavits: Furnish prior to shipment. Include the following:

1. Test certificates.

2. Affidavit of compliance with applicable AWWA Standard.

1.4 QUALITY ASSURANCE

A. Manufacturers shall be experienced in the design and manufacture of specific valves and accessories for a minimum period of 5 years.

1.5 DELIVERY, STORAGE, AND HANDLING

A. Ship all valves with suitable end covers to prevent entrance of foreign material into valve body.

B. Protect valves from damage.

1.6 WRENCH NUTS

A. Wrench nuts shall be provided on all buried valves.

B. All wrench nuts shall comply with Section 3.16 of AWWA C500.

C. Contractor shall provide two operating keys (T-bars) for operation of the wrench nuts.

1.7 ROTATION

A. Direction of rotation of the wrench nut to open the valve shall be to the left (counterclockwise).

B. Each valve body shall have cast thereon the word “OPEN” and an arrow indicating the direction to open.

1.8 ENDS

A. All 3-inch or larger buried valves shall have mechanical joint ends unless otherwise specified.

B. All 2-1/2 inch or smaller valves shall have threaded ends.

C. Mechanical joints shall conform to AWWA C 111.

PART 2 - PRODUCTS

2.1 GATE VALVES

A. Acceptable Manufacturers:

1. Clow Corporation.
2. Mueller.
3. Keystone Valve USA, Inc.

B. All gate valves shall conform to AWWA C515.

C. All gate valves shall be resilient seated wedge type.

D. All gate valves shall be non-rising stem type with “O-ring seals.

E. All gate valves shall be mounted in the vertical position.

2.2 CHECK VALVES

A. Acceptable Manufacturers:

1. American Valve and Hydrant.
2. Dresser.
3. Mueller.

B. Check valves for sewage pump discharges 4-inch and larger shall be of the unobstructed waterway, quick closing, spring-loaded, external level arm, Horizontal swing type with iron body, flanged ends, and bronze trim.

C. Hinge pins shall be stainless steel with both ends extending through bronze-bushed bearings and outside stuffing boxes with grease lubricated packing or O-ring seals.

D. Flanges shall be flat-faced with ANSI B16.1, Class 125 diameter and drilling.

2.3 FIRE HYDRANTS

A. Acceptable Model/Manufacturer:.

1. Clow Medallion.

2. Kennedy iHydrant or Guardian

B. Fire hydrants shall conform to AWWA C502, Standard for dry-barrel fire hydrants.

C. Fire hydrant shall have a nominal 5-1/4 inch main valve with 6-inch mechanical joint inlet connection.

D. Outlet nozzles shall be National (American) fire hose coupling screw threads and be as follows:

1. Two - 2-1/2 inch hose nozzles.

2. One - 4-1/2 inch pumper nozzle.

E. Main valve shall be equipped with “O”-ring seals and shall open to the left (counterclockwise).

F. Fire hydrant shall be of the break-flange safety-top type.

2.4 VALVE BOXES

A. Acceptable Manufacturers:

1. Clay and Bailey Manufacturing Company.

2. Clow Corporation.

3. Dresser Industries, Inc.

4. Mueller Company.

5. Neenah Foundry Company.

6. Tyler Company.

B. Provide for all buried valves.

C. Design:

1. Boxes shall be cast-iron slide type with 5-1/4-inch shaft.

2. Provide extension stem to bring operating nut within 3 feet of valve box top.

3. Cover shall be marked “WATER”.

2.5 SHOP PAINTING

A. Prepare surfaces and paint or coat all valves, fire hydrants, valve boxes, corporation stops, and all related accessories standard of the manufacturer unless otherwise indicated or specified herein.

B. Paint and coatings shall be suitable for the service intended.

C. Submit type of paint or coating proposed with drawings and data prior to fabrication.

2.6 BACKFLOW PREVENTER

A. Acceptable Manufacturers

1. Watts Backflow Assembly or approved equal. Use only double check valve

assemblies or reduced pressure principle assemblies included on the current Missouri Department of Natural Resources approved assemblies list. Backflow preventers and their installation shall conform to Missouri Department of Natural Resources Regulations 10 CSR 60-11.010.

PART 3 - EXECUTION

3.1 INSTALLATION

A. Comply with provisions of AWWA C600 and as specified.

B. Thoroughly clean and remove all shipping materials prior to setting. Operate all valves from fully opened to totally closed.

C. Hydrants should be placed at or near each street intersection and at intermediate points when block lengths become long. Hydrants shall be provided within 50' of any lift station, but not within the fenced area. Under no circumstances shall the spacing of fire hydrants exceed five hundred (500) feet in residential areas nor three hundred (300) feet in commercial areas, (measured in street driving distance). Fire Hydrant installations shall conform to the Standard Drawing Details. As a rule, hydrants shall be oriented with the pumper outlet perpendicular to the curb which faces the street. Hydrants shall be protected if subject to mechanical damage. The means of protection shall be arranged in a manner that will not interfere with the connection to, or operation of, hydrants. In poor load-bearing soil, special construction such as support collars may be required. Thrust restraint shall be provided for throttling valve so that the hydrant may be removed without shutting down the supply main. Set fire hydrants with lowest nozzle 18 inches above finished grade and a minimum of 3' horizontal clearance beyond all nozzles. Ductile iron risers shall be installed as necessary to ensure hydrant is within specified vertical clearance range. All riser installations are to be incidental to the installation of fire hydrant assemblies. If at any time, the finish grade is adjusted or top soil/sod is added, then the fire hydrant height shall be readjusted to the new grade by the individual responsible for the change in grade. Check and fill stem bonnet lubricant reservoir.

D. Extension stems shall be provided for buried valves when the operating nut is more than three feet below finished grade. Each extension stem for a buried valve shall extend to within three feet of the ground surface, shall be provided with spacers which will center the stem in the valve box, and shall be equipped with a wrench nut.

E. Gate valves shall be used in all water mains. Sufficient isolation valves shall be provided on water mains to allow a system to be adequately flushed and so that inconvenience and sanitary hazards to customers will be minimized during repairs. The weight of the valve shall not be carried by the pipe. Valves shall be provided with proper support, such as crushed stone, concrete pads or a well compacted trench bottom. Where new water mains connect to an existing main, a valve shall be installed on the new line. As a rule of thumb, no more than four valves should require closing to isolate a pipe. At a reducer, a valve shall be placed in the smaller pipe within 20 feet of the reducer. In long transmission mains with few branches, valves shall be installed at intervals of no greater than 1000-foot. In municipalities, valves shall be located at not more than 300-foot intervals in commercial areas and at not more than one block or 500-foot intervals in residential or other areas. Valves and valve boxes shall be set plumb with finish grade. If at any time, the finish grade is adjusted or top soil is added, then the valve box shall be readjusted to the new grade by the individual responsible for the change in grade. Each valve box shall be placed directly over the valve it serves, with the top of the box brought flush with the finished grade.

F. Reinstalled Valves: Valves that are scheduled to be removed by the Contractor from existing work and reused as a part of the new work shall be reinstalled in accordance with the valve manufacturer's recommendations. New gaskets shall be provided between the existing valves and the new connecting pipe as required.

3.2 BACKFLOW PREVENTION DEVICES.

A. An approved backflow prevention device shall be installed on each service line to a consumer's water system serving premises where, in the judgment of the Public Works Director, actual or potential hazards to the public potable water system exist. Backflow prevention devices for domestic water services shall be located on the consumer's side of the water meter. Backflow prevention devices for fire lines shall be located in an appropriate vault as close to the water main as is reasonably practical. In certain cases, the domestic water service may be supplied from the fire line with the approval of the Public Works

Director. The fire line would remain the responsibility of the property owner. The City's Code book, section 720 shall be referenced for additional backflow prevention details.

B. The following requirements shall be met for water loading stations.

1. An appropriate backflow prevention arrangement shall be incorporated in the piping so there is no backflow to the public water supply. A filling device shall be used so the hose does not extend into the water vessel to prevent contaminants being transferred from a hauling vessel to others subsequently using the station. Hoses shall be short enough that they do not contact the ground or any constructed platform. Hanging brackets or rope and pulley hoist is acceptable.

3.3 FIELD TESTING

A. Perform on piping and valves as specified in SECTION 02620.

END OF SECTION 02640

SECTION 02675 – DISINFECTION OF PIPING

PART 1 – GENERAL

1.1 SUMMARY

A. This section covers disinfection of potable water piping with a strong chlorine solution.

B. Disinfecting may be performed concurrently with pressure and leakage testing or after pressure and leakage testing at the Contractor's option.

C. All necessary disinfection equipment and materials shall be provided by the Contractor.

D. Related Work Specified Elsewhere:

1. Pipe Installation and Testing – Section 02620.

E. Disinfection work shall conform to the requirement of AWWA C651, Standard for Disinfecting Water Mains as modified herein.

F. In all cases where it is necessary to interrupt service for testing purposes, permission by the City shall by obtained at least 48 hours before the service will be interrupted. The Contractor shall notify the City a minimum of 48 hours to allow City representatives to be present during cleaning and/or disinfection of the water line.

1.2 REFERENCES

A. Applicable Standards

1. American Water Works Association

a. B300-Hypochlorites.

b. B301-Liquid Chlorine.

c. C651 – Disinfecting Water Mains.

d. M12-Simplified Procedures for Water Examination.

1.3 SUBMITTALS

A. Submit as specified in accordance with the submittal section.

B. Includes, but not limited to the following:

1. Product data: Manufacturer's technical data, specification, safety precautions for chlorine products.

2. Results of bacteriological testing on each section of pipe.

C. Disinfection Plan: Two weeks prior to starting any disinfection work, the Contractor shall submit to the City a detailed disinfection plan. The plan shall cover the method and procedure proposed, necessary coordination, equipment to be used, manner of filling and flushing the lines, chlorine injection points, sample points, testing schedule, potable water source, neutralization, and disposal of wasted water. Personnel performing the disinfection shall demonstrate a minimum of 5 years of experience in the chlorination and dechlorination of similar pipelines.

PART 2 - PRODUCTS

2.1 CHLORINE

A. Calcium Hypochlorite - 70 percent available chlorine.

B. Liquid chlorine - 99.5 percent available chlorine.

PART 3 - EXECUTION

3.1 FLUSHING

A. All water mains shall be thoroughly flushed prior to disinfection at a velocity of not less than 3.0 feet per second. Booster pumps shall be used if required to obtain the necessary volume or velocity of water.

B. Contractor shall verify that discharge points have adequate drainage to prevent flooding of surrounding area. Location of discharge point shall be approved by the City.

C. Flushing shall continue until discharge stream is visibly clean (clear) or three pipe volumes have been replaced, whichever is greater.

D. The City will charge for the cost of water used for flushing, as well as costs for sampling and testing accomplished by the City.

3.2 FEEDING

A. Chlorine gas shall be used only as a solution. Introduction of chlorine gas into pipeline directly will not be permitted. Proper feeding operation shall utilize a chlorinator and booster pump with injector.

B. Calcium hypochlorite shall be made into a solution and pumped into the pipeline with a suitable chemical feed pump.

3.3 APPLICATION

A. Pipeline shall be disinfected by the continuous feed method.

B. Required chlorine to produce 50 milligrams per liter concentration in 100 feet of pipes – by diameter shall be as follows:

Pipe Size (In.)	100 Percent Chlorine (lb.)	1 Percent Chlorine Solution (gal.)
4	0.027	0.33
6	0.061	0.73
8	0.108	1.30
10	0.170	2.04
12	0.240	2.88

C. Water from the existing distribution system shall be introduced at a constant measured rate into the newly-laid pipeline. The water shall receive a dose of chlorine which is fed at a constant measured rate.

1. The chlorine feed shall be proportioned to the rate of water flow into the pipeline so that the entering water contains at least 50 mg/l of available chlorine. Chlorine application shall be continuous until the entire pipeline is filled with the chlorine solution.

2. To assure that this concentration is maintained, the chlorine residual should be measured at regular intervals in accordance with the procedures described in the latest edition of Standard Methods for the Examination of Water and Wastewater or AWWA Manual M12 or using appropriate chlorine test kits.

3. Amount of chlorine required for each 100 feet of pipe of various diameters is indicated in paragraph3.03 (B) above. Solutions of 1 percent chlorine shall be prepared with calcium hypochlorite by mixing one pound of calcium hypochlorite with 8 gallons of water.

4. During the application of chlorine, valves shall be positioned to prevent chlorine solution from flowing back into the line supplying the water. The chlorinated water shall be retained in the pipeline for at least 24 hours during which time all valves and hydrants in the section treated shall be operated to ensure disinfection of the appurtenances. At the end of the 24-hour period, the treated water in all portions of the pipeline shall have a residual of not less than 25 mg/l free chlorine.

D. Existing mains which could have been contaminated during work requiring connections to the new waterline, involving either tapping or cutting into operations, shall be flushed and disinfected in accordance with Section 10 of AWWA C651.

3.4 FINAL FLUSHING

A. After the applicable retention period, heavily chlorinated water shall be flushed from the pipeline until chlorine residual is no higher than that generally prevailing in the system.

B. Apply a chlorine reducing agent to the water to be wasted to neutralize the chlorine residual.

C. All chlorinated wastewater to be discharged shall be neutralized by chemical treatment and disposed of in accordance with AWWA C651. Schedule and coordinate rates of flow and locations of discharge of disinfection and flushing water with the City and cognizant of state and local regulatory agencies to ensure compliance with all applicable rules and regulations.

3.5 BACTERIOLOGICAL TEST

A. After final flushing and before the water main is placed in service, samples shall be collected from the main, shall be tested for bacteriological quality in accordance with the Standard Methods for the Examination of Water and Wastewater and shall show the absence of coli form organisms.

1. At least two (2) samples shall be taken from each sample point with 24 hours separation between sets of samples. Both sets of samples shall show the absence of coli form organisms.

2. Samples points shall be as follows:

   a. At 1200 foot intervals along the water main.

   b. At the end of the water main.

   c. At the end of each branch water main.

B. No hose or fire hydrant shall be used in collection of samples. A suggested combination blow off and sampling tap consists of a standard corporation cock installed in the main with a copper-tube gooseneck assembly. After samples have been collected, the gooseneck assembly may be removed and retained for future use.

3.6 RE-DISINFECTION (REPETITION)

A. If the initial disinfection fails to produce two successive satisfactory bacteriological samples, the water main shall be re-chlorinated by the continuous-feed method of chlorination until two successive satisfactory results of the bacteriological testing are obtained.

END OF SECTION 02675

Appendix N

Standard Details

CITY OF OZARK

VALVE DETAILS

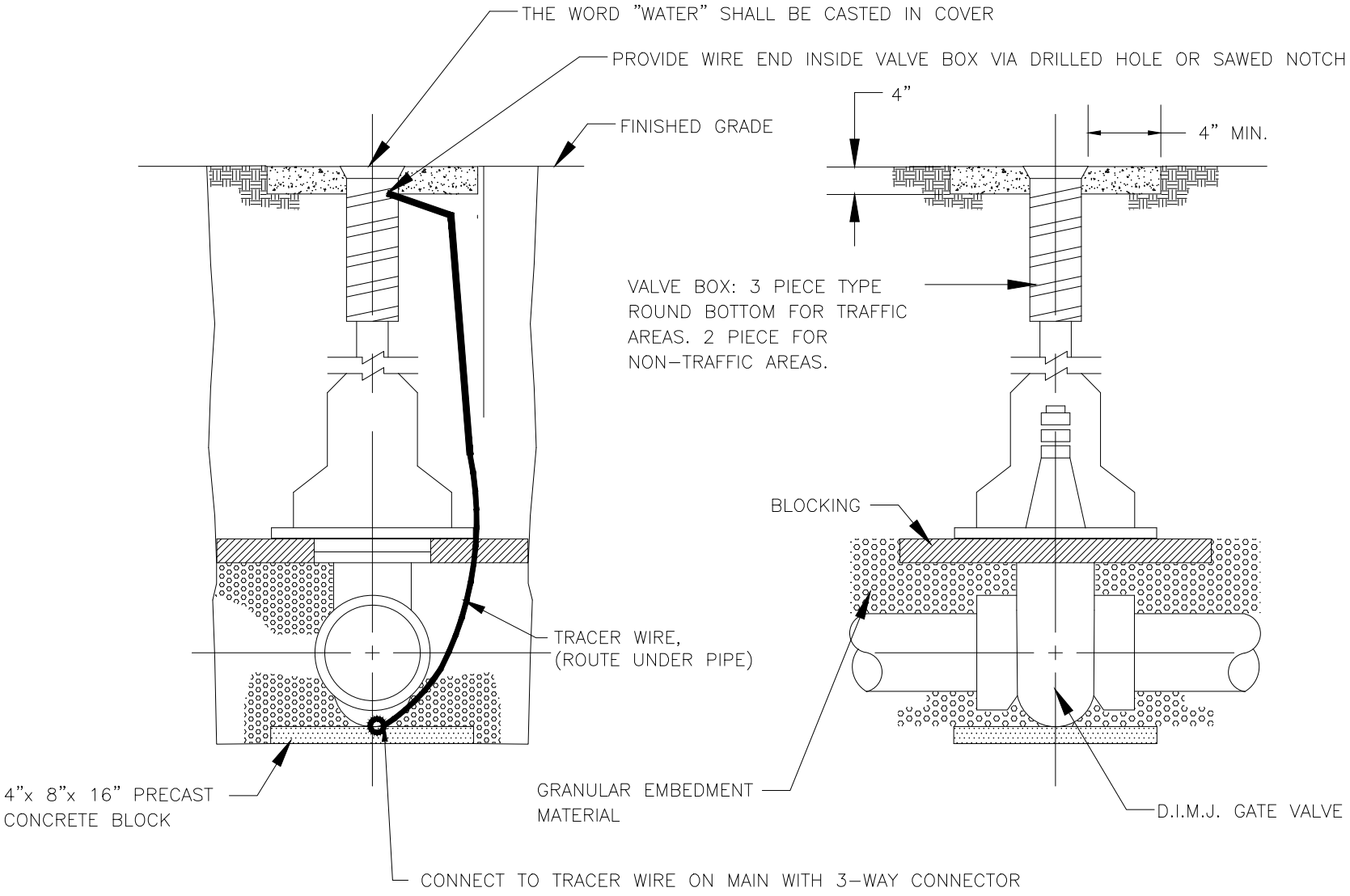
NTS

DATE 7-28-2023

REVISION 1

WAT-1

NOTES:
1. ALL DIMENSIONS ARE IN INCHES UNLESS OTHERWISE NOTED
2. WATER VALVES LOCATED IN TRAFFICWAYS SHALL BE ENCASED IN 4" MINIMUM THICKNESS CONCRETE.
3. ALL VALVE BOXES SHALL BE CAST IRON.
4. EXTENSION STEMS SHALL BE PROVIDED FOR BURIED VALVES WHEN THE OPERATING NUT IS MORE THAN THREE FEET BELOW FINISHED GRADE.
5. EACH EXTENSION STEM FOR A BURIED VALVE SHALL EXTEND TO WITHIN THREE FEET OF THE GROUND SURFACE, SHALL BE PROVIDED WITH SPACERS WHICH WILL CENTER THE STEM IN THE VALVE BOX, AND SHALL BE EQUIPPED WITH A WRENCH NUT.



CITY OF OZARK

FIRE HYDRANT DETAILS

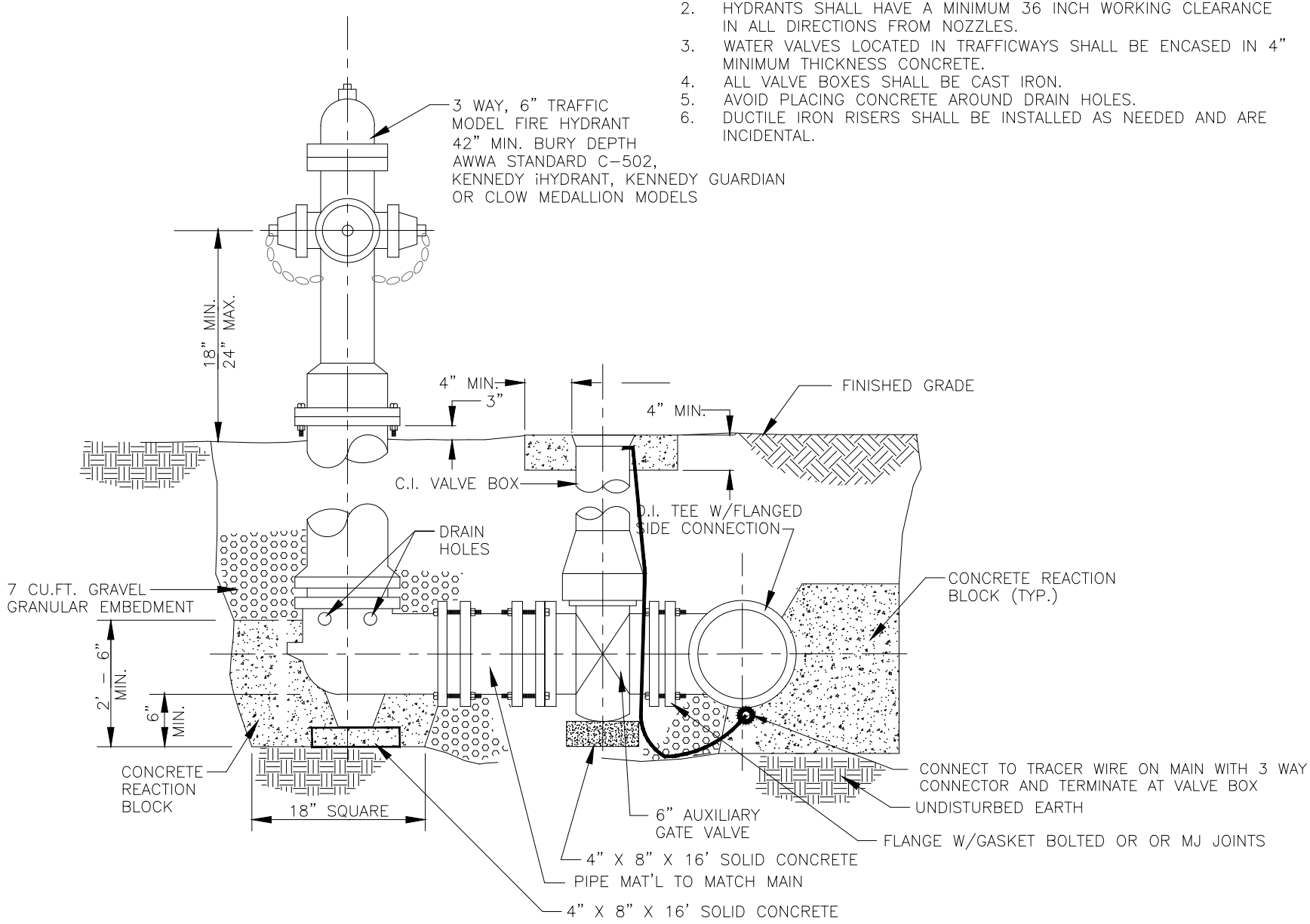
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DATE	REVISION
07-28-2023	5

WAT-2

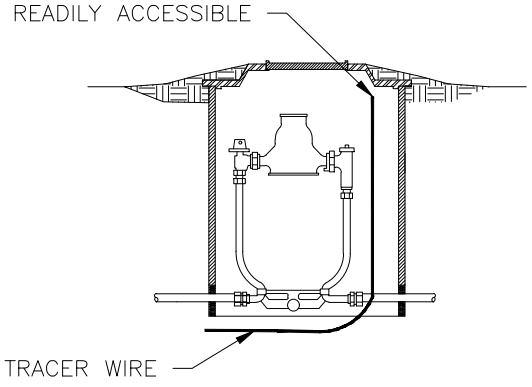
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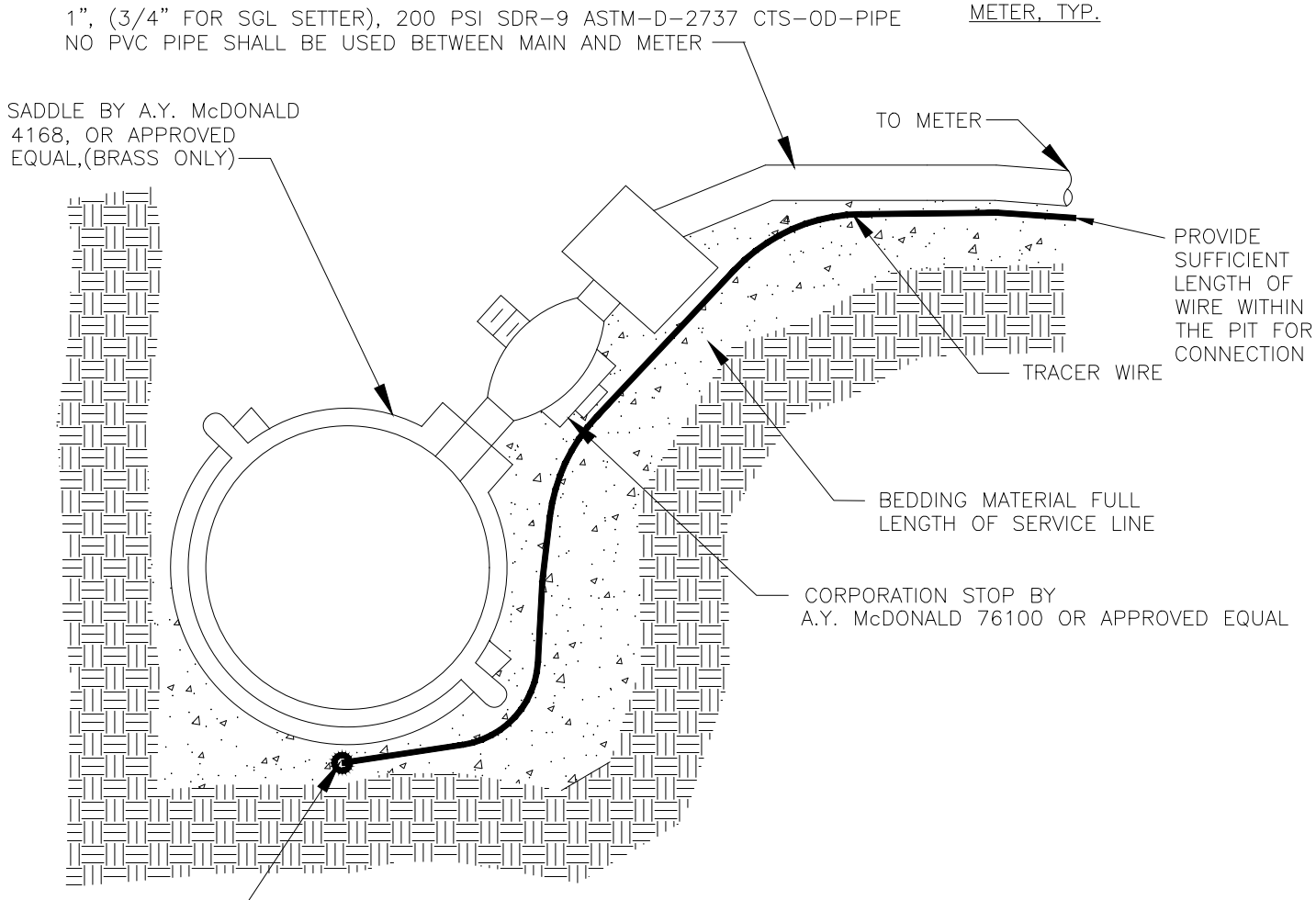
1. HYDRANTS SHLL BE TRAFFIC MODELS WITH BREAKAWAY FLANGES AND SHALL HAVE ONE 4-1/2" PUMPER NOZZLE AND TWO 2-1/2" NOZZLES. THE PUMPER NOZZLE SHOULD NORMALLY BE ORIENTED PERPENDICULAR TO THE STREET CURB.
2. HYDRANTS SHALL HAVE A MINIMUM 36 INCH WORKING CLEARANCE IN ALL DIRECTIONS FROM NOZZLES.
3. WATER VALVES LOCATED IN TRAFFICWAYS SHALL BE ENCASED IN 4" MINIMUM THICKNESS CONCRETE.
4. ALL VALVE BOXES SHALL BE CAST IRON.
5. AVOID PLACING CONCRETE AROUND DRAIN HOLES.
6. DUCTILE IRON RISERS SHALL BE INSTALLED AS NEEDED AND ARE INCIDENTAL.



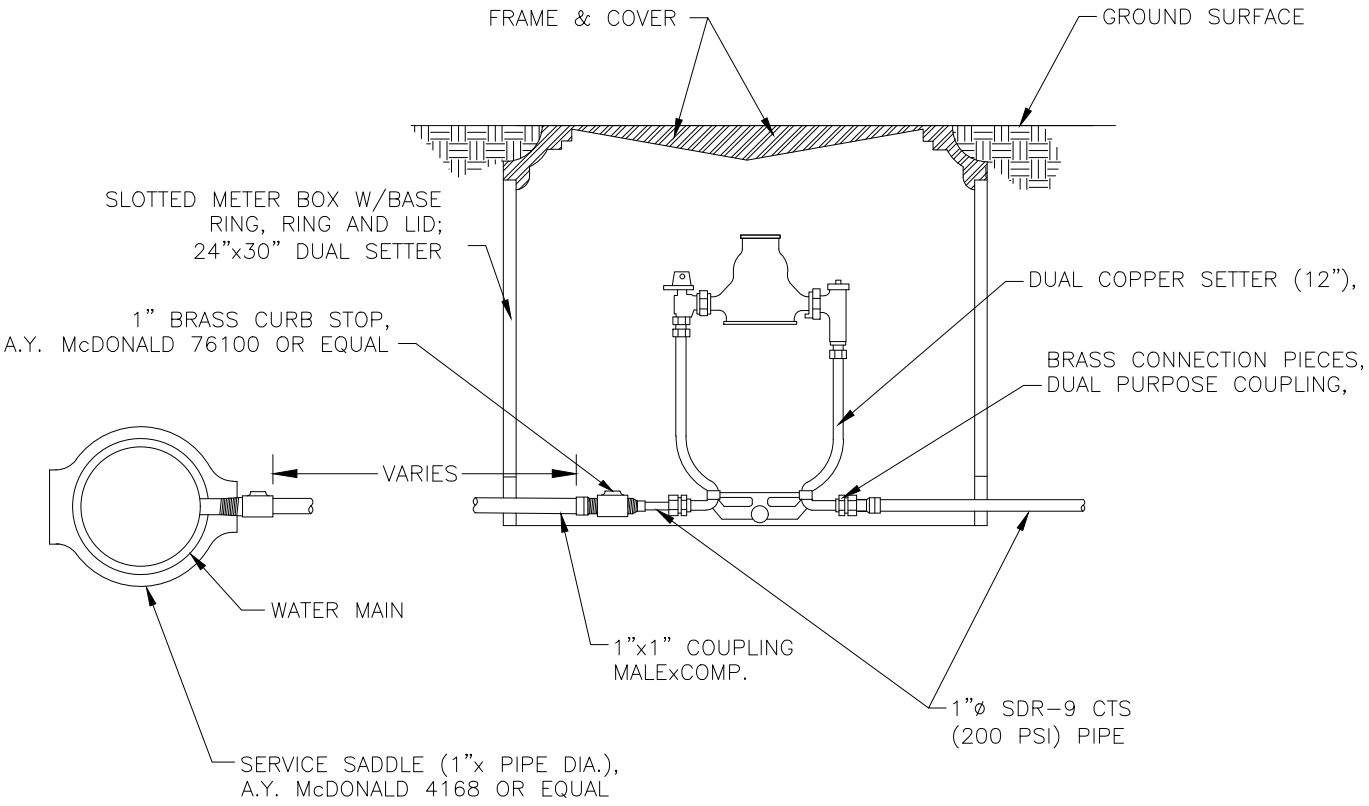
NOTES;

1. PROVIDE APPROPRIATE WARNING TAPE LOCATED 18" TO 24" BELOW FINISH GRADE AT THE SERVICE LINE AND TRACER WIRE UNDER THE SERVICE LINE FROM THE MAIN TO WITHIN THE WATER METER PIT.
2. TRACER WIRE SHALL BE PROVIDED FOR EVERY WATER SERVICE AND SHALL BE #12 AWG COPPER CLAD STEEL, (CCS). CORROSION PROOF/FILLED WIRE CONNECTIONS SHALL BE USED AT SPLICE LOCATIONS.
3. THE TRACER WIRE CONDUCTIVITY SHALL BE TESTED PRIOR TO ACCEPTANCE.
4. WATER SERVICE SHALL BE PROVIDED TO EVERY BUILDABLE PLATTED LOT WITHIN A SUBDIVISION.
5. TAPPING SLEEVES AND VALVES SHALL BE USED WHERE REQUIRED TO CONNECT TO EXISTING IN-SERVICE MAINS.
6. THE MAXIMUM NUMBER OF UNITS TO BE CONNECTED ON A 1" WATER SERVICE SHALL BE ONE EACH DUPLEX.

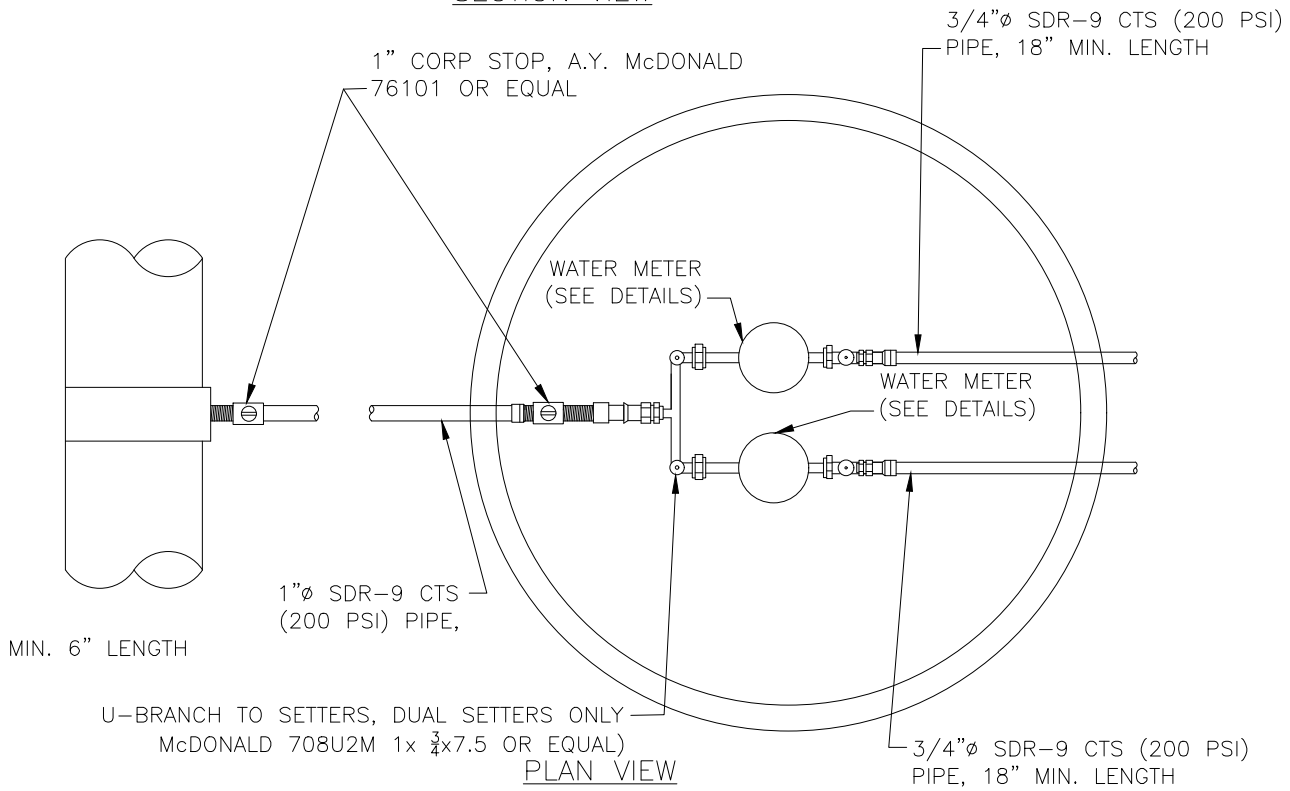




CITY OF OZARK	CORPORATION STOP DETAIL	NTS	WAT-3	
			DATE 07-28-2023	REVISION 4



SECTION VIEW



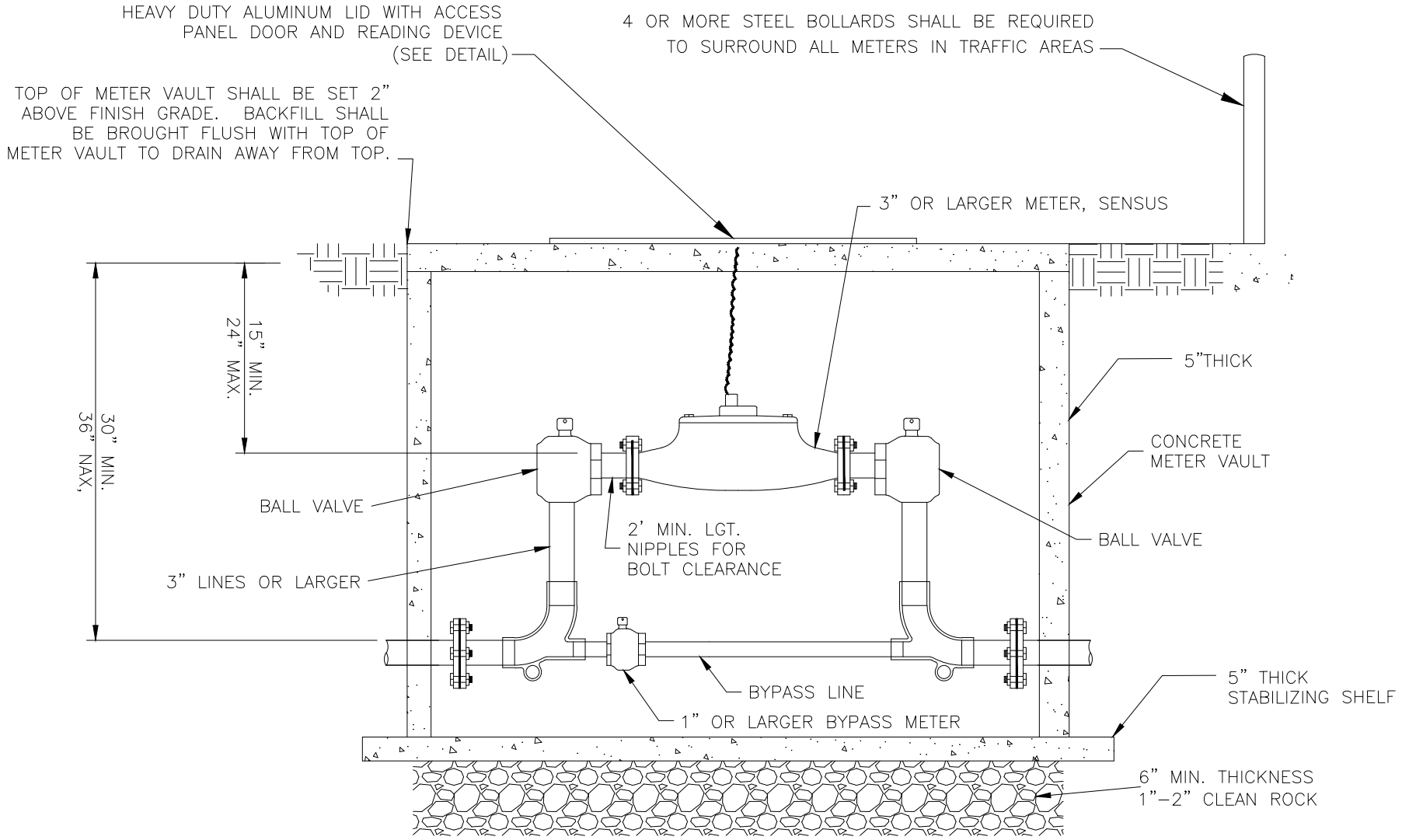
PLAN VIEW

NOTE:
1. PROVIDE #12 TRACER WIRE.UNDER ALL SERVICES AND INDICATOR TAPE ABOVE ALL SERVICES.
2. THE EXTRA CURB STOP AT THE METER PIT MAY BE ELIMINATED WHERE THE METER PIT IS LOCATED WITHIN CLOSE PROXIMITY, (10'), OF THE WATER MAIN AND THE WATER MAIN IS LOCATED OUTSIDE OF ALL PAVED AREAS.

CITY OF OZARK	DUAL SETTER WATER SERVICE DETAIL NTS	WAT-4	
		DATE 07-28-2023	REVISION 3

CITY OF OZARK

3" PLUS COMMERCIAL METER DETAIL



NOTES;

1. ALL BALL VALVES SHALL BE "LOCKABLE" TYPE.
2. MULTI–FAMILY APARTMENT UNITS SHALL BE PROVIDED WITH ONE WATER METER FOR THE ENTIRE FACILITY.
3. A SEPARATE COMMERCIAL WATER METER SHALL BE PROVIDED FOR EACH SEPARATE COMMERCIAL UNIT UNLESS OTHERWISE APPROVED BY THE CITY.
4. IRRIGATION SYSTEMS MAY BE PROVIDED WITH SEPARATE WATER METERS.
5. METER LIDS AND METER BOXES LOCATED IN TRAFFICWAYS SHALL BE TRAFFIC RATED.
6. ALL SERVICE LINES REQUIRES TRACER WIRE BETWEEN THE WATER MAIN AND THE WATER METER.
7. GATE VALVES MAY BE REQUIRED ON SERVICE CONNECTIONS 3–INCHES IN DIAMETER AND LARGER AT THE DISCRETION OF THE CITY.

NTS

DATE 07–28–2023

WAT–8

REVISION 3

CITY OF OZARK

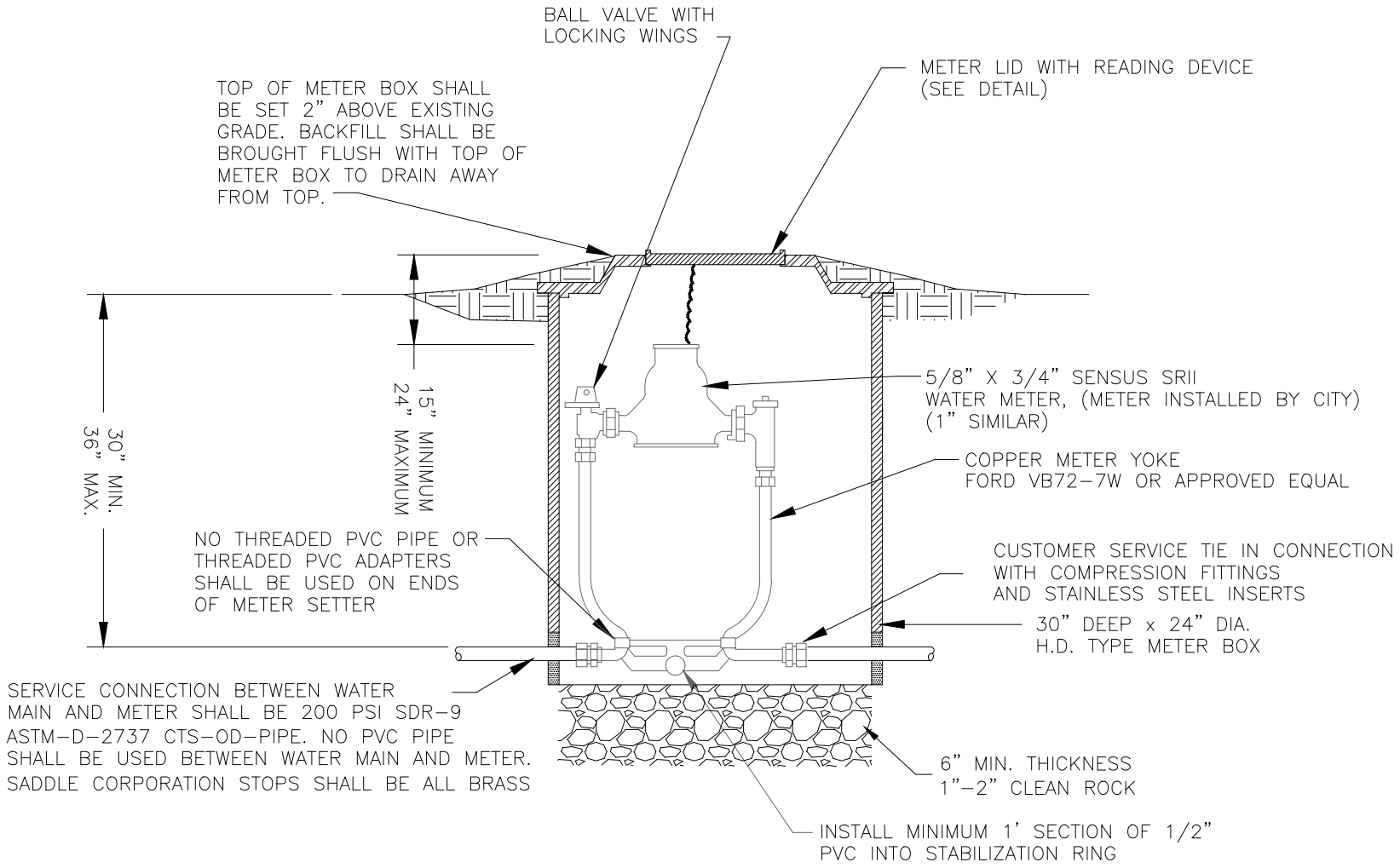
5/8" & 1" METERS DETAIL

NTS

DATE 7-28-2023

WAT-6

REVISION 5

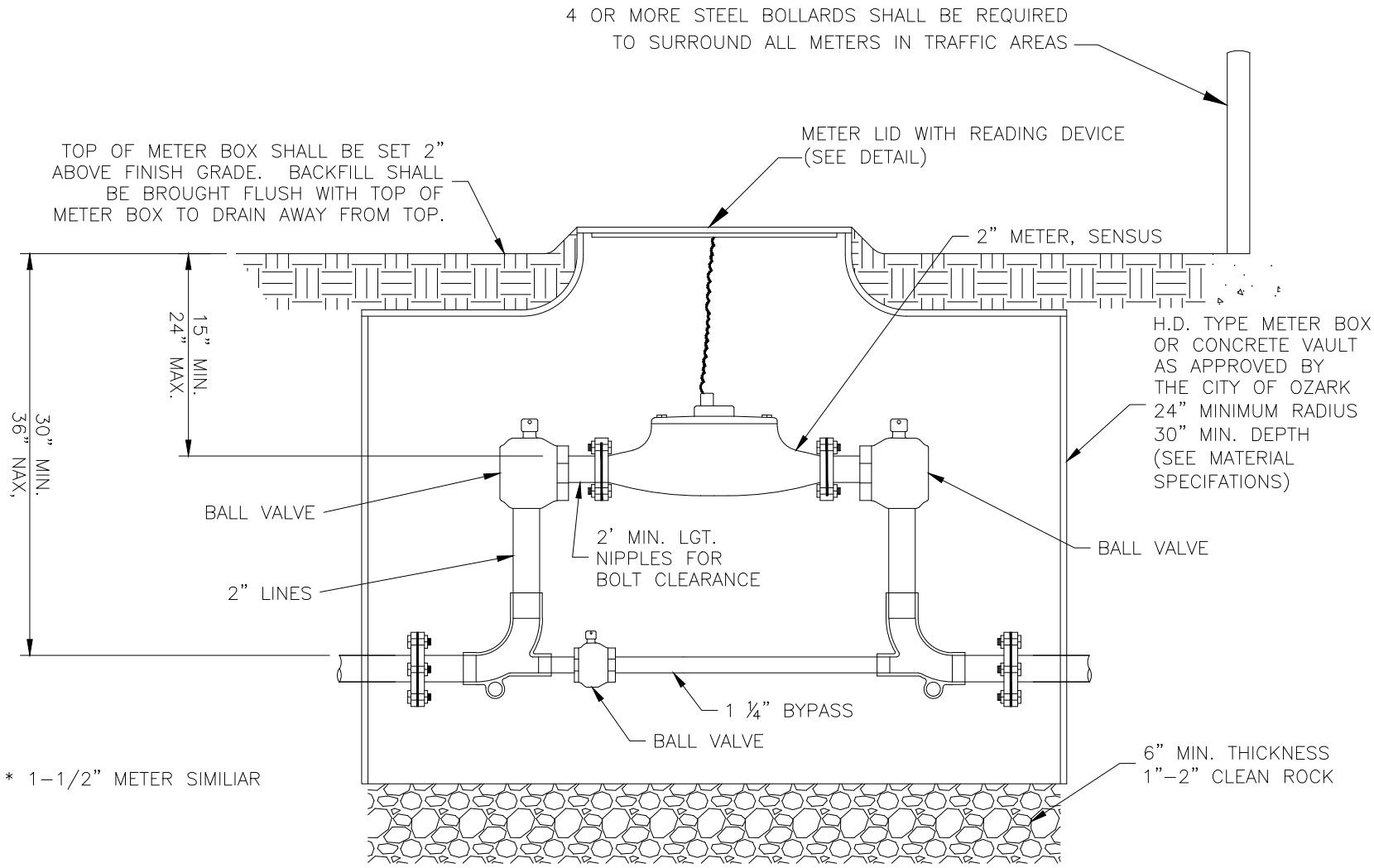


NOTES;

1. ALL SERVICE LINES REQUIRE TRACER WIRE BETWEEN THE WATER MAIN AND THE WATER METER.
2. SINGLE FAMILY UNITS, EACH UNIT OF A TOWNHOME, DUPLEX, TRIPLEX AND FOUR-PLEX SHALL NORMALLY BE PROVIDED WITH SEPARATE WATER METERS FOR EACH LIVING UNIT UNLESS OTHERWISE APPROVED BY THE CITY.
3. MULTI-FAMILY APARTMENT UNITS SHALL BE PROVIDED WITH ONE WATER METER FOR THE ENTIRE FACILITY.
4. IRRIGATION SYSTEMS MAY BE PROVIDED WITH SEPARATE WATER METERS.
5. METER LIDS AND METER BOXES LOCATED IN TRAFFICWAYS SHALL BE TRAFFIC RATED.

CITY OF OZARK

2"* COMMERCIAL METER DETAIL



* 1–1/2" METER SIMILIAR

NOTES;

1. ALL BALL VALVES SHALL BE "LOCKABLE" TYPE.
2. MULTI–FAMILY APARTMENT UNITS SHALL BE PROVIDED WITH ONE WATER METER FOR THE ENTIRE FACILITY.
3. A SEPARATE COMMERCIAL WATER METER SHALL BE PROVIDED FOR EACH SEPARATE COMMERCIAL UNIT UNLESS OTHERWISE APPROVED BY THE CITY.
4. IRRIGATION SYSTEMS MAY BE PROVIDED WITH SEPARATE WATER METERS. IRRIGATION WATER METER ARE NOT REQUIRED TO HAVE BYPASS LIINE.
5. METER BOXES LOCATED IN TRAFFICWAYS SHALL BE CONSTRUCTED AS CONCRETE VAULTS IN LIEU OF H.D. TYPE METER BOXES.
6. METER LIDS SHALL BE DUCTILE IRON.
7. ALL SERVICE LINES REQUIRES TRACER WIRE BETWEEN THE WATER MAIN AND THE WATER METER.

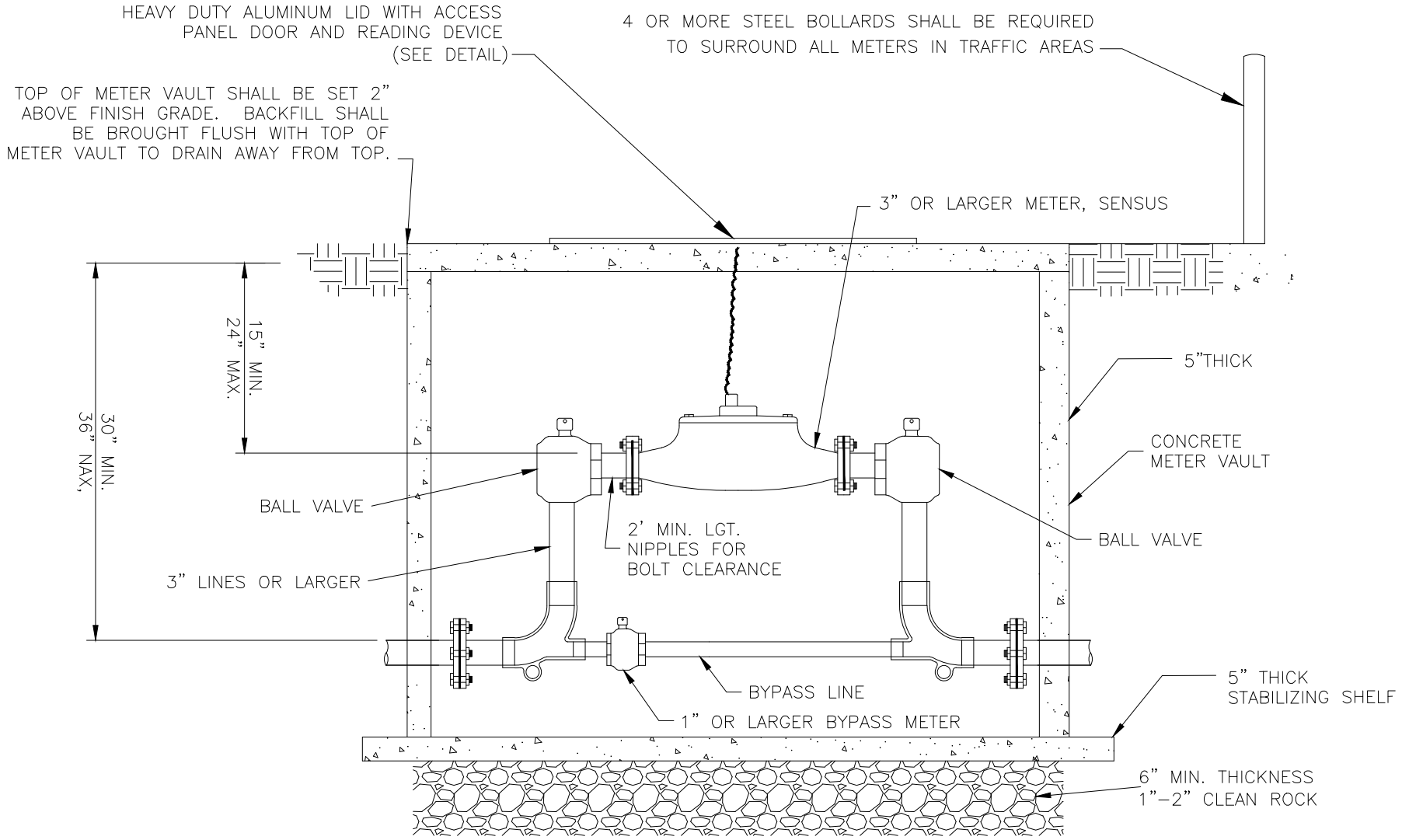
NTS

DATE	REVISION
07–28–2023	4

WAT–7

CITY OF OZARK

3" PLUS COMMERCIAL METER DETAIL



NOTES;

1. ALL BALL VALVES SHALL BE "LOCKABLE" TYPE.
2. MULTI–FAMILY APARTMENT UNITS SHALL BE PROVIDED WITH ONE WATER METER FOR THE ENTIRE FACILITY.
3. A SEPARATE COMMERCIAL WATER METER SHALL BE PROVIDED FOR EACH SEPARATE COMMERCIAL UNIT UNLESS OTHERWISE APPROVED BY THE CITY.
4. IRRIGATION SYSTEMS MAY BE PROVIDED WITH SEPARATE WATER METERS.
5. METER LIDS AND METER BOXES LOCATED IN TRAFFICWAYS SHALL BE TRAFFIC RATED.
6. ALL SERVICE LINES REQUIRES TRACER WIRE BETWEEN THE WATER MAIN AND THE WATER METER.
7. GATE VALVES MAY BE REQUIRED ON SERVICE CONNECTIONS 3–INCHES IN DIAMETER AND LARGER AT THE DISCRETION OF THE CITY.

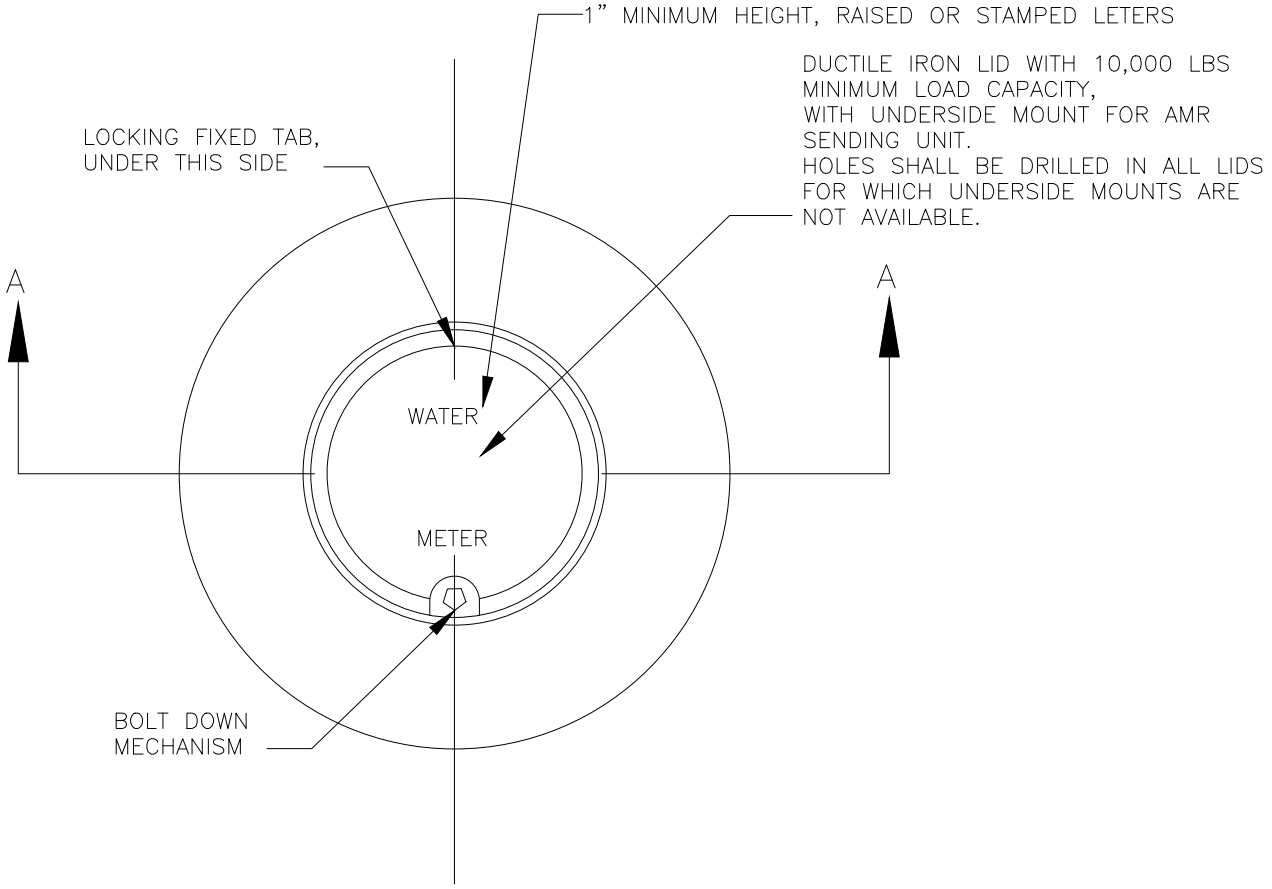
NTS

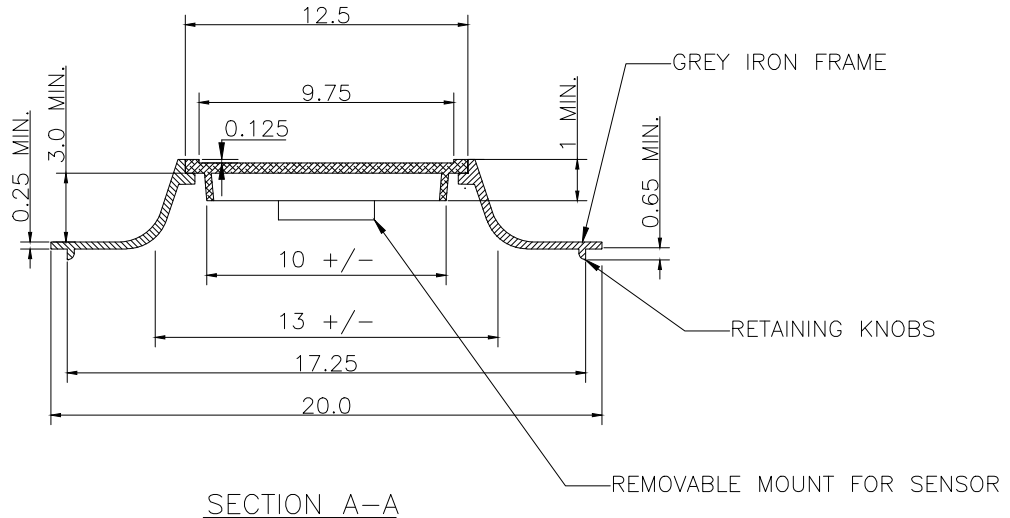
DATE 07–28–2023

WAT–8

REVISION 3

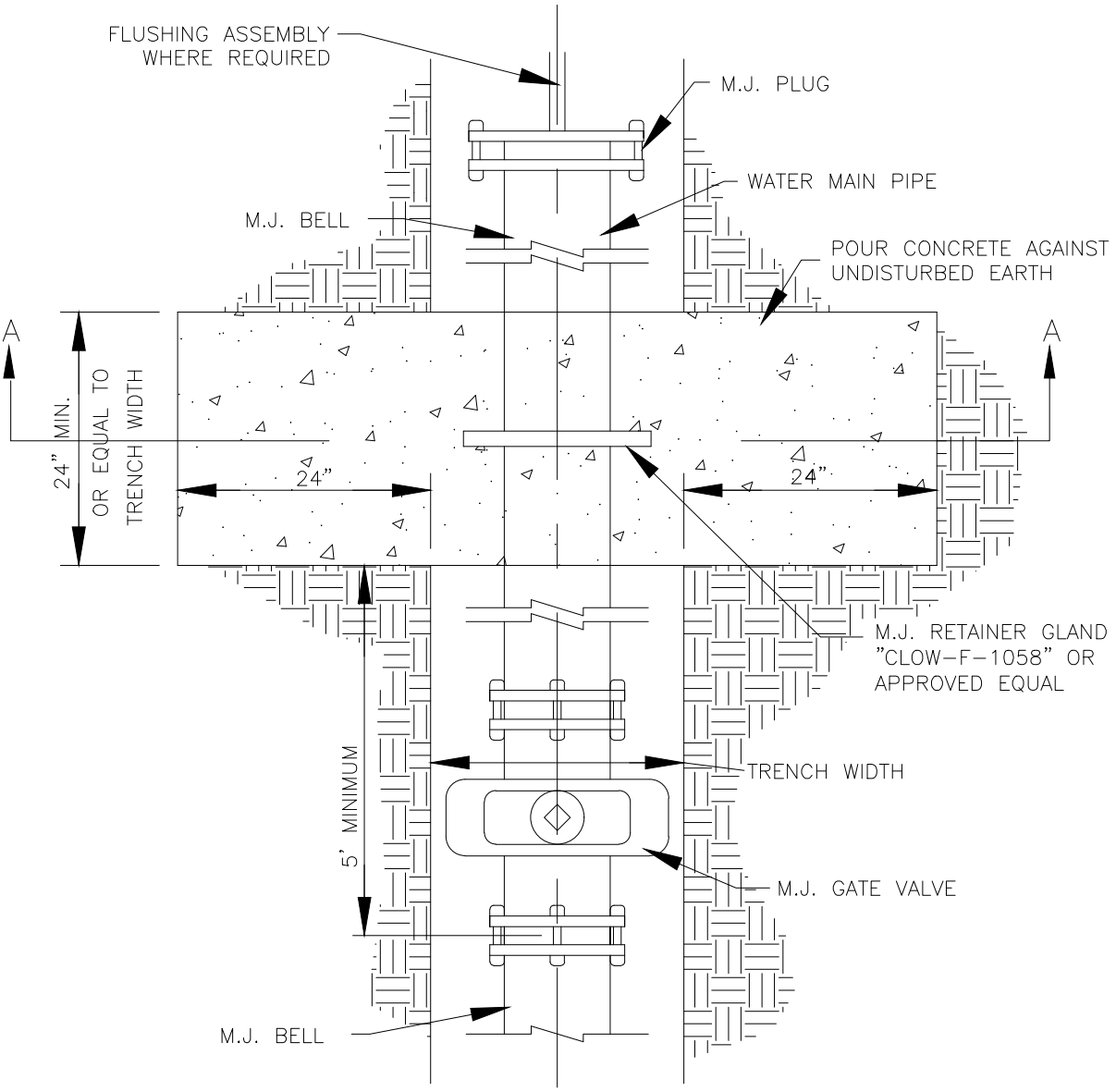
NOTES:
1. ALL DIMENSIONS ARE IN INCHES UNLESS NOTED OTHERWISE.
2. FRAME AND LID SHALL FIT AND LOCK TOGETHER TIGHTLY WITHOUT FORCING.

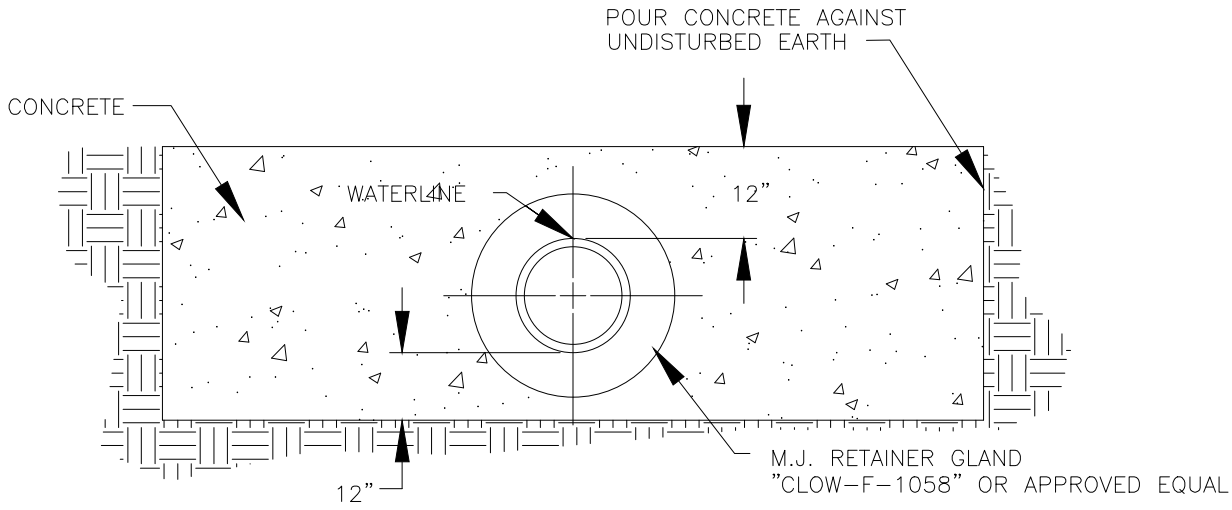




SECTION A-A

CITY OF OZARK	METER LID FOR READERS	NTS	WAT-9	
			DATE 07-28-2023	REVISION 2

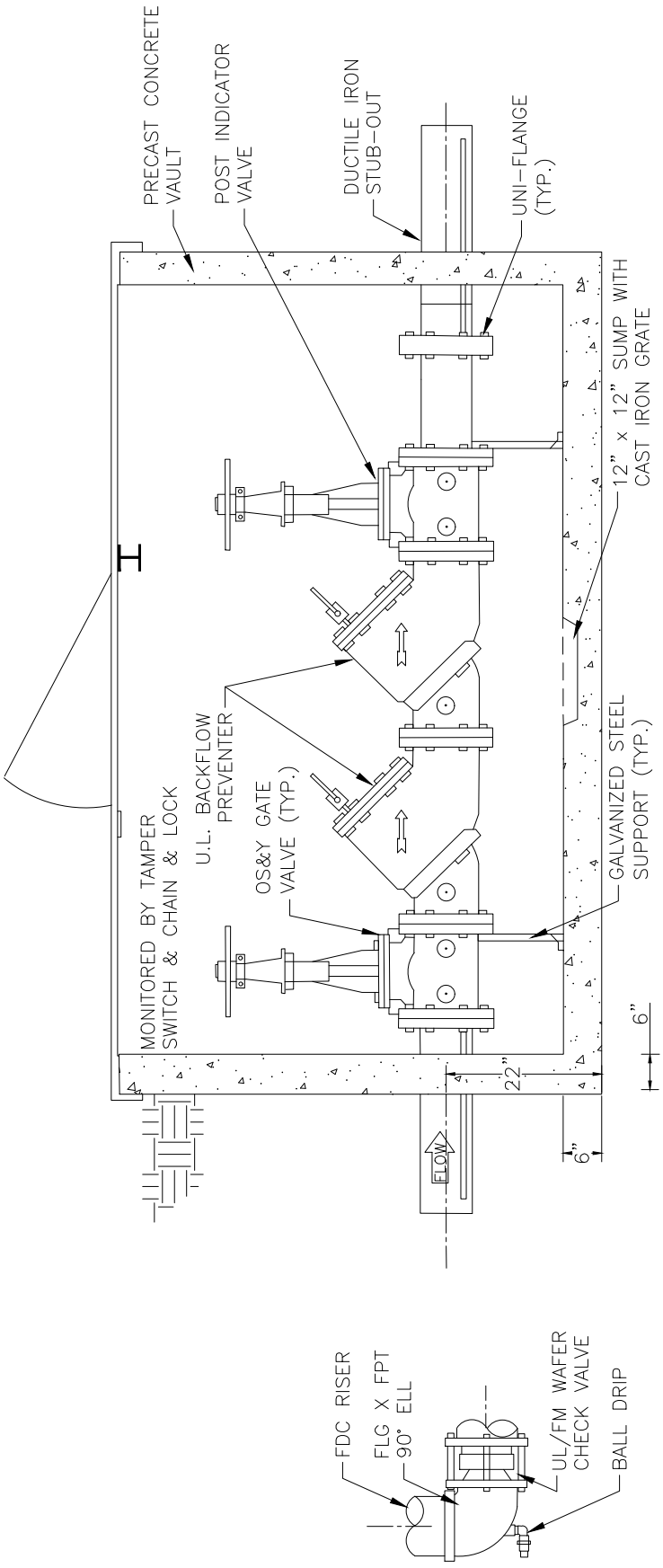




SECTION A-A

NOTE; IF LOCATED ADJACENT TO A TEE, THEN PROVIDE A FOSTER ADAPTER TO THE TEE.

CITY OF OZARK	DEAD END ASSEMBLY DETAILS	NTS	WAT-10	
			DATE 12-27-2016	REVISION 2



CITY OF OZARK	BACKFLOW PREVENTION FIRE VAULT DETAIL NTS	WAT-11	
		DATE 07-28-2023	REVISION 0

Appendix O

Project Schedule and Cost Summary

PROPOSED IMPROVEMENT PROJECTS FINANCING SCHEDULE STRATEGY

Item	Project Description	2024-2025	2026-2027	2028-2029	2030-2031	2032-2033	2034-2035	2036-2037	2038-2039	2040-2041	2042-2043
1	Northeast Pressure Zone Improvements	$ 6,299,800									
2	Cabinet Drive Water Main Improvements		$ 178,880								
3	PRV Consolidation		$ 237,900								
4	Farmer St to City Pool Water Main Improvements			$ 561,600							
5	South Pressure Zone Storage Tank					$ 3,510,000					
6	South Pressure Zone Well			$ 1,495,000							
7	South Pressure Zone Water Main Improvements				$ 2,053,350						
8	Barrington Springs Water Main Improvements								$ 1,166,100		
9	Fremont Road Water Main Improvements						$ 1,760,460				
10	Highway NN Water Main Extension							$ 2,600,520			
11	North Pressure Zone Storage Tank									$ 3,510,000	
12	Bluestem Water Main Improvements		$ 889,200								
13	Small Diameter Main Improvements	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
14	Water Meter Replacement Project	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000	$ 480,000
	SUBTOTALS	**$ 7,279,800**	**$ 2,285,980**	**$ 3,036,600**	**$ 3,033,350**	**$ 4,490,000**	**$ 2,740,460**	**$ 3,580,520**	**$ 2,146,100**	**$ 4,490,000**	**$ 980,000**

TOTAL PROJECTS COST $ 34,062,810

8 East Main Street
Wentzville, MO 63385
Phone: 636-332-4574
Fax: 636-327-0760

737 Rudder Road
Fenton, MO 63026
Phone: 314-842-4033
Fax: 314-842-5957

530A East Independence Drive
Union, MO 63084
Phone: 636-584-0540
Fax: 636-584-0512

1163 Maple Street
Farmington, MO 63640
Phone: 573-315-4810
Fax: 573-315-4811

2804 North Biagio Street
Ozark, MO 65721
Phone: 417-595-4108
Fax: 417-595-4109

905 Executive Drive
Osage Beach, MO 65065
Phone: 573-525-0299
Fax: 573-525-0298

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