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**CITY OF PITTSBURG, KANSAS  
COMMISSION AGENDA  
Tuesday, October 25, 2022  
5:30 PM**

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**CALL TO ORDER BY THE MAYOR:**

- a. Flag Salute Led by the Mayor
- b. Public Input

**CONSENT AGENDA:**

- a. Approval of the October 11, 2022, City Commission Meeting minutes.
- b. Approval of the application submitted by DG Retail, LLC, dba Dollar General Store #23865, located at 1026 East 4th Street, for a 2022 Cereal Malt Beverage License, and authorize the City Clerk to issue the license.
- c. Approval of staff request to waive the City's formal bid policy and purchase a 2017 Ford F-250 Service Truck from Evans Motors of Pittsburg, Kansas, for use by the Wastewater Collections Division of the Public Utilities Department, utilizing the Wastewater Collections 2022 operating budget in the amount of \$40,000.00, and authorize the issuance of the necessary purchase order.
- d. Approval of the Appropriation Ordinance for the period ending October 25, 2022, subject to the release of HUD expenditures when funds are received.

**ROLL CALL VOTE.**

**CONSIDER THE FOLLOWING:**

- a. RESOLUTION NO. 1257 - Consider approval of Resolution No. 1257, calling and providing for the giving of notice of a public hearing on the advisability of creating a Community Improvement District in the City of Pittsburg, Kansas, and the proposed levy of a Community Improvement District Sales Tax within such district (Pittsburg Town Center CID). **Approve or disapprove of Resolution No. 1257 and, if approved, authorize the Mayor to sign the Resolution on behalf of the City.**
- b. RESOLUTION NO. 1258 - Consider approval of Resolution No. 1258, declaring the Pittsburg Arts District and affirming the goal of the City Commission to support and encourage events that engage the community in creative experiences and promote economic and cultural activity. **Approve or disapprove of Resolution No. 1258 and, if approved, authorize the Mayor to sign the Resolution on behalf of the City.**

**CITY OF PITTSBURG, KANSAS  
COMMISSION AGENDA  
Tuesday, October 25, 2022  
5:30 PM**

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- c. 2022 AUDITING CONTRACT - Consider staff request to engage the firm of Berberich Trahan & Company P.A. for the fiscal year 2022 City audit at a cost of \$41,000. **Approve or disapprove staff request and, if approved, authorize the Mayor to sign the appropriate documents on behalf of the City.**
  
- d. DISPOSITION OF BIDS - 2022 SANITARY SEWER LINING PROJECT LINE 7B
  - Consider staff recommendation to award the bid for the 2022 Sanitary Sewer Lining Project to the low bidder, Tri-Star Utilities, Inc., of Independence, Kansas, based on their low total bid of \$889,416.00. **Approve or disapprove staff recommendation and, if approved, authorize the Mayor and City Clerk to execute the contract documents once prepared.**

**NON-AGENDA REPORTS & REQUESTS:**

**ADJOURNMENT**

OFFICIAL MINUTES  
OF THE MEETING OF THE  
GOVERNING BODY OF THE  
CITY OF PITTSBURG, KANSAS  
October 11, 2022

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A Regular Session of the Board of Commissioners was held at 5:47 p.m. on Tuesday, October 11, 2022, in the City Commission Room, located in the Law Enforcement Center, 201 North Pine, with Mayor Cheryl Brooks presiding and the following members present: Stu Hite, Dawn McNay, Chuck Munsell and Ron Seglie.

Mayor Brooks led the flag salute.

INVOCATION – Pete Mayo, on behalf of Ascension Via Christi Health, provided an invocation.

PUBLIC INPUT - Commissioner Munsell provided an update on his recent meeting with representatives from Crawford County and the City of Frontenac regarding the condition of the Joe Sia Overpass.

PROCLAMATION – Mayor Brooks proclaimed October 20<sup>th</sup>, 2022, as Project Warmth Day in Pittsburg.

EXECUTIVE SESSION – On motion of Brooks, seconded by Munsell, the Governing Body, along with City Manager Daron Hall and City Attorney Henry Menghini, recessed into Executive Session for fifteen minutes to discuss data relating to financial affairs or trade secrets of second parties, such as corporations, partnerships, trusts, and individual proprietorships pursuant to K.S.A. 75-4319(b)(4), with the meeting to resume in the City Commission Room in fifteen minutes. Motion carried with Hite and McNay voting in opposition.

The Governing Body recessed into Executive Session at 5:55 p.m.

The Governing Body reconvened into Regular Session at 6:10 p.m.

Mayor Brooks announced that no decisions were made and no votes were taken during the Executive Session.

APPROVAL OF MINUTES – On motion of Hite, seconded by Munsell, the Governing Body approved the September 27, 2022, City Commission Meeting minutes as presented. Motion carried.

SURPLUS PROPERTY DECLARATION – On motion of Hite, seconded by Munsell, the Governing Body approved staff recommendation to declare certain vehicles and equipment as surplus and authorized staff to dispose of the vehicles and equipment through the online auction service of Purple Wave, Inc. Motion carried.

APPROPRIATION ORDINANCE – On motion of Hite, seconded by Munsell, the Governing Body approved the Appropriation Ordinance for the period ending October 11, 2022, subject to the release of HUD expenditures when funds are received with the following roll call vote: Yea: Brooks, Hite, McNay, Munsell and Seglie. Motion carried.

OFFICIAL MINUTES  
OF THE MEETING OF THE  
GOVERNING BODY OF THE  
CITY OF PITTSBURG, KANSAS  
October 11, 2022

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**PUBLIC HEARING – PROPERTY TAX ABATEMENT – ATKINSON INDUSTRIES, INC.** – Following a Public Hearing, on motion of McNay, seconded by Seglie, the Governing Body approved the request for a seven-year tax abatement submitted by Atkinson Industries, Inc., directed staff to prepare the necessary Ordinance and authorized the Mayor to sign the necessary documents on behalf of the City. Motion carried.

**VILLAS AT CREEKSIDE - UPDATED DEBT AND MORTGAGE SUBORDINATION AGREEMENT** – On motion of Hite, seconded by Seglie, the Governing Body approved the recommendation of the Economic Development Advisory Committee (EDAC) to enter into an updated Debt and Mortgage Subordination Agreement between Arvest Bank, The Villas at Creekside, LLC, and the City of Pittsburg, as the Villas at Creekside project loan has increased, and authorized the Mayor to sign the Debt and Mortgage Subordination Agreement on behalf of the City. Motion carried.

**RESOLUTION NO. 1256** – On motion of Seglie, seconded by Hite, the Governing Body adopted Resolution No. 1256, authorizing amendment to the Indenture of Trust relating to \$8,640,000 Industrial Development Revenue Bonds, Series 2017A and 2017B (Kendall Packaging Corporation Project) issued on January 25, 2017; and authorizing execution of related documents, and authorized the Mayor to sign the Resolution on behalf of the City. Motion carried.

**ORDINANCE NO. S-1089** – Brooks motioned to table consideration of Ordinance No. S-1089, fixing the salary and compensation of the officers and employees of the City of Pittsburg, Kansas, to allow time for City Commissioner to receive additional information from City staff. Motion died for lack of a second.

**ORDINANCE NO. S-1089** – On motion of Hite, seconded by Seglie, the Governing Body approved Ordinance No. S-1089, fixing the salary and compensation of the officers and employees of the City of Pittsburg, Kansas, and authorized the Mayor to sign the Ordinance on behalf of the City. Motion carried with Brooks and Munsell voting in opposition.

**NON-AGENDA REPORTS & REQUESTS –**

**LEAGUE OF KANSAS MUNICIPALITIES MEETING** – City Manager Daron Hall thanked City Commissioners Brooks, Hite, Munsell and Seglie for attending the League of Kansas Municipalities Annual Conference in Overland Park, Kansas, on October, 8, 9 and 10.

**PITTSBURG STATE UNIVERSITY TRANSITION ADVISORY COMMITTEE** – Commissioner McNay acknowledged the efforts of City Manager Daron Hall, Deputy City Manager Jay Byers and Director of Economic Development Blake Benson on their presentation at the Pittsburg State University Transition Advisory Committee meeting held earlier today. Commissioner McNay shared a printed version of the presentation with Mayor Brooks and Commissioner Munsell.

OFFICIAL MINUTES  
OF THE MEETING OF THE  
GOVERNING BODY OF THE  
CITY OF PITTSBURG, KANSAS  
October 11, 2022

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**FIREFIGHTER RECOGNITION** – Commissioner Munsell honored the twenty dedicated Fire Department employees that left the Fire Department in the past two years “because of the leadership of our Fire Chief”.

**EXECUTIVE SESSION** - On motion of Brooks, seconded by Munsell, the Governing Body, along with City Manager Daron Hall and City Attorney Henry Menghini, recessed into Executive Session for forty-five minutes to discuss personnel matters of non-elected personnel pursuant to K.S.A. 75-4319(b)(1), regarding public safety, with the meeting to resume in the City Commission Room in forty-five minutes. Motion carried.

The Governing Body recessed into Executive Session at 6:40 p.m.

The Governing Body reconvened into Regular Session at 7:25 p.m.

Mayor Brooks announced that no decisions were made and no votes were taken during the Executive Session.

**ADJOURNMENT:** On motion of Seglie, seconded by Munsell, the Governing Body adjourned the meeting at 7:25 p.m. Motion carried.

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Cheryl L. Brooks, Mayor

ATTEST:

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Tammy Nagel, City Clerk



**DEPARTMENT OF PUBLIC WORKS & UTILITIES**

1506 North Walnut • Pittsburg KS 66762

(620) 240-5126

[www.pittks.org](http://www.pittks.org)

## Interoffice Memorandum

**TO:** DARON HALL  
City Manager

**FROM:** MATT BACON  
Director of Public Works & Utilities

**DATE:** October 17, 2022

**SUBJECT:** Agenda Item – October 25, 2021  
Wastewater Collections  
Purchase of a 2017 Ford F250 Service Truck

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Staff is requesting Governing Body approval to waive the bid policy to purchase a 2017 Ford F250 Service Truck from Evans Motors of Pittsburg KS to be used by the Wastewater Collections crew. The truck will be purchased by utilizing the wastewater collections 2022 operating budget, with the total cost for the service truck being \$40,000.00.

Would you please place this item on the agenda for the City Commission meeting scheduled for Tuesday, October 25<sup>th</sup> 2022? Action necessary will be approval or disapproval of staff's request and, if approved, authorize the issuance of the necessary purchase orders.

If you have any questions, please do not hesitate to contact me.

Attachment: Evans Motors Quote  
Photos

# EVANS MOTORS

Since 1935

EVANSMOTORS.NET

1298 S. 220th St  
Pittsburg, KS 66762

**Address Service Requested**

Date: \_\_\_\_\_

Title to Read: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Insurance Company: \_\_\_\_\_

DESCRIPTION OF CAR SOLD				
MAKE	MODEL	YEAR	MILEAGE	SERIAL NUMBER
F-250 2WD	Ford	2017	52,041	1FD7X2A67HED12495
DESCRIPTION OF CAR SOLD				
MAKE	MODEL	YEAR	MILEAGE	SERIAL NUMBER
Utility Bed				

LIEN HOLDER \_\_\_\_\_

PRICE OF CAR	40000	—
ADDITIONAL ACCESSORIES		
<b>TOTAL PRICE OF CAR</b>		
ALLOWANCE FOR TRADE-IN		
TRADE DIFFERENCE		
SALES TAX	Void	—
<b>TOTAL</b>	40000	—
DOWN PAYMENT		
BALANCE TO FINANCE		
PAYMENT OF		
SIGNATURE		DATE

Home Phone: \_\_\_\_\_

Cell Phone:

Work Phone: 620-875-0198 Kyle

Email:

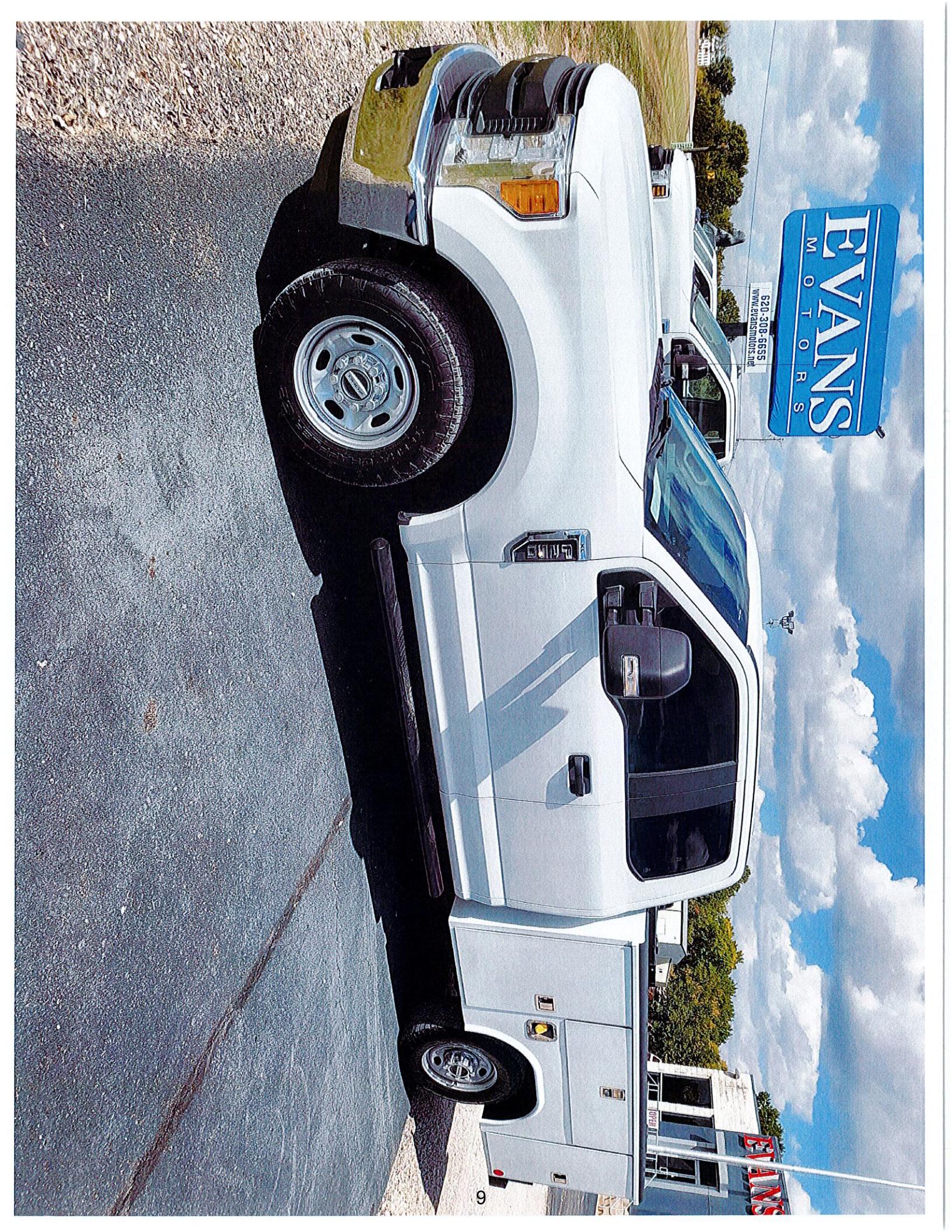
Purchaser Signature: (X)

Co-Purchaser Signature:

EVANS MOTORS *Penka*

EVANS MOTORS  
REPRESENTATIVE Eddie S. Walsh Date





EVANS  
MOTORS

520-308-6635  
[www.evansmotors.net](http://www.evansmotors.net)







VENDOR SET: 99 City of Pittsburg, KS  
 BANK: \* ALL BANKS  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	C-CHECK	VOID CHECK	V 10/07/2022			192182		
	C-CHECK	VOID CHECK	V 10/07/2022			192183		
1		PITT DISC GOLF CLUB	VOIDED					
1		PITT DISC GOLF CLUB	VOIDED					
1	C-CHECK	PITT DISC GOLF CLUB	VOIDED	V 10/07/2022		192210		300.00CR
1		PITT DISC GOLF CLUB	VOIDED					
1		PITT DISC GOLF CLUB	VOIDED					
7442	C-CHECK	PITT DISC GOLF CLUB	VOIDED	V 10/07/2022		192211		200.00CR
7442	C-CHECK	VOID CHECK	V 10/07/2022			192215		
7442	C-CHECK	VOID CHECK	V 10/07/2022			192216		
7442		UNIFIED SCHOOL DISTRICT #250-C						
7442		UNIFIED SCHOOL DISTRICT #250-C						
	C-CHECK	UNIFIED SCHOOL DISTRICT VOIDED	V 10/07/2022			192221		18.00CR
	C-CHECK	VOID CHECK	V 10/13/2022			192242		
	C-CHECK	VOID CHECK	V 10/13/2022			192243		
	C-CHECK	VOID CHECK	V 10/13/2022			192263		
	C-CHECK	VOID CHECK	V 10/13/2022			192264		
	C-CHECK	VOID CHECK	V 10/13/2022			192265		
	C-CHECK	VOID CHECK	V 10/13/2022			192266		

* * T O T A L S * *		NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:		0	0.00	0.00	0.00
HAND CHECKS:		0	0.00	0.00	0.00
DRAFTS:		0	0.00	0.00	0.00
EFT:		0	0.00	0.00	0.00
NON CHECKS:		0	0.00	0.00	0.00
VOID CHECKS:		13	VOID DEBITS 0.00 VOID CREDITS 518.00CR	518.00CR	0.00

TOTAL ERRORS: 0

VENDOR SET: 99	BANK: *	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			13	518.00CR	0.00	0.00
BANK: *		TOTALS:	13	518.00CR	0.00	0.00

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0026	STANDARD INSURANCE COMPANY	D	10/06/2022			000000		315.82
0224	KDOR	D	10/05/2022			000000		8,659.37
0224	KDOR	D	10/07/2022			000000		11,713.76
0321	KP&F	D	10/14/2022			000000		44,284.76
0728	ICMA	D	10/14/2022			000000		1,241.55
1050	KPERS	D	10/14/2022			000000		42,675.63
6415	GREAT WEST TANDEM KPERS 457	D	10/14/2022			000000		4,908.00
6952	ADP INC	D	10/14/2022			000000		10,118.45
7290	DELTA DENTAL OF KANSAS INC	D	10/07/2022			000000		2,569.30
7290	DELTA DENTAL OF KANSAS INC	D	10/14/2022			000000		5,730.56
8317	ADCOMP SYSTEMS INC	D	10/07/2022			000000		144.37
8526	HEALTH PLANS, INC	D	10/07/2022			000000		20,361.60
8526	HEALTH PLANS, INC	D	10/14/2022			000000		46,778.95
6498	STEPHEN J. PETRIE	E	10/11/2022			016756		75.55
7529	LEXIPOL, LLC	E	10/11/2022			016757		3,345.30
8275	ADCOMP SYSYEMS INC	E	10/11/2022			016758		80.00
8400	TK ELEVATOR CORPORATION	E	10/11/2022			016759		3,870.32
8467	WASTE CORPORATION OF KANSAS, L	E	10/11/2022			016760		105.91
0038	LEAGUE OF KANSAS MUNICIPALITIE	E	10/11/2022			016761		80.00
0044	CRESTWOOD COUNTRY CLUB	E	10/11/2022			016762		349.99
0046	ETTINGERS OFFICE SUPPLY	E	10/11/2022			016763		539.25
0054	JOPLIN SUPPLY COMPANY	E	10/11/2022			016764		1,386.95

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0055	JOHN'S SPORT CENTER, INC.	E	10/11/2022			016765		1,199.70
0087	FORMS ONE, LLC	E	10/11/2022			016766		817.32
0101	BUG-A-WAY INC	E	10/11/2022			016767		90.00
0105	PITTSBURG AUTOMOTIVE	E	10/11/2022			016768		100.78
0133	JIM RADELL CONSTRUCTION COMPAN	E	10/11/2022			016769		26,646.10
0142	HECKERT CONSTRUCTION CO INC	E	10/11/2022			016770		21,744.05
0194	KANSAS STATE TREASURER	E	10/11/2022			016771		1,409.00
0202	CLIFF HIX ENGINEERING INC	E	10/11/2022			016772		60.00
0317	KUNSHEK CHAT & COAL CO, INC.	E	10/11/2022			016773		1,573.41
0328	KANSAS ONE-CALL SYSTEM, INC	E	10/11/2022			016774		399.60
0335	CUSTOM AWARDS, LLC	E	10/11/2022			016775		25.00
0364	CRAWFORD COUNTY SHERIFF'S DEPA	E	10/11/2022			016776		3,550.00
0505	SIRCHIE FINGER PRINT LABORATOR	E	10/11/2022			016777		54.50
0534	TYLER TECHNOLOGIES INC	E	10/11/2022			016778		14,538.75
0695	BERBERICH TRAHAN & CO PA	E	10/11/2022			016779		500.00
0746	CDL ELECTRIC COMPANY INC	E	10/11/2022			016780		20,205.67
0823	TOUCHTON ELECTRIC INC	E	10/11/2022			016781		894.00
0866	AVFUEL CORPORATION	E	10/11/2022			016782		31,481.95
1075	COASTAL ENERGY CORP	E	10/11/2022			016783		1,588.60
1478	KANSASLAND TIRE #1828	E	10/11/2022			016784		2,132.39
1792	B&L WATERWORKS SUPPLY, LLC	E	10/11/2022			016785		6,104.71
2186	PRODUCERS COOPERATIVE ASSOCIAT	E	10/11/2022			016786		2,928.03

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2921	DATAPROSE LLC	E	10/11/2022			016787		5,526.02
4618	TRESA LYNNE MILLER	E	10/11/2022			016788		653.50
5648	JASON WISKE	E	10/11/2022			016789		1,000.00
6175	HENRY C MENGHINI	E	10/11/2022			016790		541.20
6209	MYTOWN MEDIA	E	10/11/2022			016791		5,337.40
6495	CIVICPLUS, LLC	E	10/11/2022			016792		774.40
6577	GREENSPRO INC	E	10/11/2022			016793		870.00
6630	PATRICK WALKER	E	10/11/2022			016794		140.00
7038	SIGNET COFFEE ROASTERS	E	10/11/2022			016795		92.50
7407	LIMELIGHT MARKETING LLC	E	10/11/2022			016796		500.00
7744	DARREN L SWARTZ	E	10/11/2022			016797		140.00
7749	CHARLIE PHILLIPS	E	10/11/2022			016798		161.00
7852	TRIA HEALTH, LLC	E	10/11/2022			016799		1,874.09
7904	MICHELLE MCCLURE	E	10/11/2022			016800		25.00
8147	CHEM-AQUA, INC.	E	10/11/2022			016801		439.86
8206	LINDE INC	E	10/11/2022			016802		2,514.77
8246	BETHANY ANN BROOKS	E	10/11/2022			016803		934.07
8309	MISSISSIPPI LIME COMPANY	E	10/11/2022			016804		7,350.75
8326	KAYLYN HITE	E	10/11/2022			016805		1,000.00
8535	HEALTH PLANS, INC	E	10/11/2022			016806		38,329.36
8629	DAVID LEON GIEFER	E	10/11/2022			016807		72.00
8649	UPLINK, LLC	E	10/11/2022			016808		4,446.76

VENDOR SET: 99 City of Pittsburg, KS  
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 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8670	JOHNNY WEBB	E	10/11/2022			016809		1,552.50
6528	GALE GROUP/CENGAGE	E	10/14/2022			016810		22.39
7392	ASSURECO RISK MANAGEMENT & REG	E	10/14/2022			016811		350.00
8467	WASTE CORPORATION OF KANSAS, L	E	10/14/2022			016812		1.59
8528	SARANN AUTO LEASING, INC.	E	10/14/2022			016813		1,800.00
8560	SOUTHERN UNIFORM AND TACTICAL,	E	10/14/2022			016814		616.00
0038	LEAGUE OF KANSAS MUNICIPALITIE	E	10/14/2022			016815		28.00
0046	ETTINGERS OFFICE SUPPLY	E	10/14/2022			016816		927.67
0068	BROOKS PLUMBING LLC	E	10/14/2022			016817		1,178.27
0101	BUG-A-WAY INC	E	10/14/2022			016818		160.00
0105	PITTSBURG AUTOMOTIVE	E	10/14/2022			016819		597.53
0112	MARRONES INC	E	10/14/2022			016820		299.87
0128	ASCENSION VIA CHRISTI HOSPITAL	E	10/14/2022			016821		192.00
0135	PITTSBURG AREA CHAMBER OF COMM	E	10/14/2022			016822		21,250.00
0332	PITTCRAFT PRINTING INC	E	10/14/2022			016823		910.00
0410	P & W GOLF SUPPLY, LLC	E	10/14/2022			016824		1,135.98
0819	MID AMERICAN SIGNAL INC	E	10/14/2022			016825		1,050.00
0866	AVFUEL CORPORATION	E	10/14/2022			016826		37,553.78
1478	KANSASLAND TIRE #1828	E	10/14/2022			016827		139.37
2035	O'BRIEN ROCK CO., INC.	E	10/14/2022			016828		4,140.00
4307	HENRY KRAFT, INC.	E	10/14/2022			016829		74.46
4603	KANSAS GOLF AND TURF INC	E	10/14/2022			016830		500.07

VENDOR SET: 99 City of Pittsburg, KS  
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 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5014	MID-AMERICA SANITATION INC.	E	10/14/2022			016831		155.00
5049	CRH COFFEE INC	E	10/14/2022			016832		49.90
5623	CRAWFORD COUNTY CLERK	E	10/14/2022			016833		50,594.50
6577	GREENSPRO INC	E	10/14/2022			016834		437.50
6851	SCHULTE SUPPLY INC	E	10/14/2022			016835		8,749.23
7239	JERRY MILLER	E	10/14/2022			016836		1,075.00
7620	POMP'S TIRE SERVICE INC	E	10/14/2022			016837		145.00
7629	EARLES ENGINEERING & INSPECTIO	E	10/14/2022			016838		71,123.75
7655	HW ACQUISITIONS, PA	E	10/14/2022			016839		824.50
7667	BRENT'S ELECTRIC, LLC	E	10/14/2022			016840		2,392.59
7793	QUEENB TELEVISION OF KANSAS/MI	E	10/14/2022			016841		2,175.00
7839	VISION SERVICE PLAN INSURANCE	E	10/14/2022			016842		1,844.82
7906	ARNETT GLASS	E	10/14/2022			016843		695.00
8200	PLUNKETT'S PEST CONTROL INC	E	10/14/2022			016844		1,170.60
8325	FLEET FUELS LLC	E	10/14/2022			016845		272.77
8457	PENSKE COMMERCIAL VEHICLES US,	E	10/14/2022			016846		425.00
8554	LACEY O'BRIEN	E	10/14/2022			016847		1,058.00
8649	UPLINK, LLC	E	10/14/2022			016848		661.66
8674	KOLTON E CRYSTAL	E	10/18/2022			016849		2,489.50
8673	AMERICAN ACADEMY OF ALLERGY, A	R	10/07/2022			192179		6,829.54
0516	AMERICAN CONCRETE CO INC	R	10/07/2022			192180		2,570.35
0523	AT&T	R	10/07/2022			192181		10,170.76

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5966	BERRY COMPANIES, INC.	R	10/07/2022			192184		2,898.13
8652	JAMIE L BURKE	R	10/07/2022			192185		15.00
4050	CITRIX SYSTEMS INC	R	10/07/2022			192186		4,957.20
8217	COMPASS GROUP USA, INC.	R	10/07/2022			192187		159.80
8651	PAYTON COPHER	R	10/07/2022			192188		250.00
4263	COX COMMUNICATIONS KANSAS LLC	R	10/07/2022			192189		92.77
4263	COX COMMUNICATIONS KANSAS LLC	R	10/07/2022			192190		78.21
4263	COX COMMUNICATIONS KANSAS LLC	R	10/07/2022			192191		91.55
4263	COX COMMUNICATIONS KANSAS LLC	R	10/07/2022			192192		684.39
4263	COX COMMUNICATIONS KANSAS LLC	R	10/07/2022			192193		370.22
8659	CRANEWORKS INC.	R	10/07/2022			192194		14,369.89
7517	CRAW-KAN TELEPHONE COOPERATIVE	R	10/07/2022			192195		1,249.95
0375	WICHITA WATER CONDITIONING	R	10/07/2022			192196		17.00
8452	HECKMAN BRUENING AND KING, LLC	R	10/07/2022			192197		1,050.00
1	EVANS MOTORS	R	10/07/2022			192198		500.00
1	EVERLY, MICHAELA	R	10/07/2022			192199		10.00
0339	GENERAL MACHINERY	R	10/07/2022			192200		4.90
8671	JUDY B SMETANA	R	10/07/2022			192201		550.00
0225	KDOR	R	10/07/2022			192202		12,268.89
0226	KDOR LIQUOR TAX	R	10/07/2022			192203		180.10
6119	LACAL EQUIPMENT INC	R	10/07/2022			192204		378.18
8672	LAWSON PRODUCTS, INC.	R	10/07/2022			192205		185.06

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8417	FRED LUNDIEN	R	10/07/2022			192206		100.00
1	MATHIS, DONNIE	R	10/07/2022			192207		701.00
8252	PERRY SUMMY	R	10/07/2022			192208		254.00
7480	RODGER PETRAIT	R	10/07/2022			192209		125.00
1	PITT DISC GOLF CLUB	V	10/07/2022			192210		300.00
1 1	PITT DISC GOLF CLUB PITT DISC GOLF CLUB PITT DISC GOLF CLUB	VOIDED VOIDED VOIDED	V 10/07/2022			192210		300.00CR
1	PITT DISC GOLF CLUB	V	10/07/2022			192211		200.00
1 1	PITT DISC GOLF CLUB PITT DISC GOLF CLUB PITT DISC GOLF CLUB	VOIDED VOIDED VOIDED	V 10/07/2022			192211		200.00CR
0175	REGISTER OF DEEDS	R	10/07/2022			192212		55.00
8103	ANDY ROBERTS	R	10/07/2022			192213		109.00
8375	TRASH HOG LLC	R	10/07/2022			192214		1,439.74
7469	RADCLIFF AGENCY, LLC	R	10/07/2022			192217		729.00
6377	SOUTHEAST KANSAS RECYCLING CEN	R	10/07/2022			192218		687.00
8089	JORAN STOUT-MITCHELL	R	10/07/2022			192219		150.00
6260	TRANE	R	10/07/2022			192220		2,162.00
7442	UNIFIED SCHOOL DISTRICT #250-C	V	10/07/2022			192221		18.00
7442 7442	UNIFIED SCHOOL DISTRICT #250-C UNIFIED SCHOOL DISTRICT #250-C UNIFIED SCHOOL DISTRICT VOIDED	V 10/07/2022				192221		18.00CR
8657	VERIZON CONNECT FLEET USA LLC	R	10/07/2022			192222		185.70
5589	CELLCO PARTNERSHIP	R	10/07/2022			192223		113.84

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8618	COREY REAGIN	R	10/07/2022			192224		300.00
1	JOHN JUAREZ GARCIA	R	10/07/2022			192225		300.00
1	JOHN JUAREZ GARCIA	R	10/07/2022			192226		200.00
1	919 JDJME, LLC	R	10/13/2022			192236		3,101.75
0516	AMERICAN CONCRETE CO INC	R	10/13/2022			192237		8,370.53
8278	GERSON BOCANEGRAGRA	R	10/13/2022			192238		50.00
1	CANALES, MARIA	R	10/13/2022			192239		250.00
8651	PAYTON COPHER	R	10/13/2022			192240		100.00
7657	COPY PRODUCTS, INC.	R	10/13/2022			192241		1,373.00
7517	CRAW-KAN TELEPHONE COOPERATIVE	R	10/13/2022			192244		91.22
5857	CREATIVE PRODUCT SOURCING INC	R	10/13/2022			192245		106.50
0375	WICHITA WATER CONDITIONING	R	10/13/2022			192246		9.50
1	DOLAN CONSULTING GROUP, LLC	R	10/13/2022			192247		480.00
1108	EVERGY KANSAS CENTRAL INC	R	10/13/2022			192248		9.52
6809	RICHARD GILMORE	R	10/13/2022			192249		129.00
7680	IMA, INC.	R	10/13/2022			192250		9,375.00
7190	LEXISNEXIS RISK DATA MANAGEMEN	R	10/13/2022			192251		381.92
1	MEDINA, MELISSA	R	10/13/2022			192252		45.00
1	MORALES, LAURA	R	10/13/2022			192253		45.00
8507	PITTSBURG PUBLISHING COMPANY,	R	10/13/2022			192254		258.83
5159	MOTION INDUSTRIES INC	R	10/13/2022			192255		1,207.02
7480	RODGER PETRAIT	R	10/13/2022			192256		75.00

VENDOR SET: 99 City of Pittsburg, KS  
 BANK: 80144 BMO HARRIS BANK  
 DATE RANGE: 10/05/2022 THRU 10/18/2022

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	POWERS, JENNIFER	R	10/13/2022			192257		45.00
1	SCHOLASTIC INC.	R	10/13/2022			192258		14.20
6377	SOUTHEAST KANSAS RECYCLING CEN	R	10/13/2022			192259		30.00
1	STORM, WAYNE	R	10/13/2022			192260		1,299.50
6260	TRANE	R	10/13/2022			192261		816.00
5589	CELLCO PARTNERSHIP	R	10/13/2022			192262		16,084.71
8430	EQUIPMENTSHARE.COM, INC	R	10/13/2022			192267		1,027.33

* * T O T A L S * *		NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:		67	112,836.80	0.10CR	112,318.70
HAND CHECKS:		0	0.00	0.00	0.00
DRAFTS:		13	199,502.12	0.00	199,502.12
EFT:		94	441,418.31	0.00	441,418.31
NON CHECKS:		0	0.00	0.00	0.00
VOID CHECKS:		3	VOID DEBITS 0.00 VOID CREDITS 518.00CR	518.00CR	0.00

TOTAL ERRORS: 0

VENDOR SET: 99	BANK: 80144	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			177	753,239.23	0.10CR	753,239.13
BANK: 80144		TOTALS:	177	753,239.23	0.10CR	753,239.13
REPORT TOTALS:			177	753,239.23	0.10CR	753,239.13

Passed and approved this 25<sup>th</sup> day of October, 2022.

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Cheryl L. Brooks, Mayor

ATTEST:

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Tammy Nagel, City Clerk

(Published in the *Morning Sun* on November 1, 2022 and November 8, 2022)

**RESOLUTION NO. 1257**

**A RESOLUTION CALLING AND PROVIDING FOR THE GIVING OF NOTICE OF A PUBLIC HEARING ON THE ADVISABILITY OF CREATING A COMMUNITY IMPROVEMENT DISTRICT IN THE CITY OF PITTSBURG, KANSAS, AND THE PROPOSED LEVY OF A COMMUNITY IMPROVEMENT DISTRICT SALES TAX WITHIN SUCH DISTRICT (PITTSBURG TOWN CENTER CID).**

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**WHEREAS**, pursuant to K.S.A. 12-6a26 *et seq.*, as amended (the “Act”), the City of Pittsburg, Kansas (the “City”) is authorized to create community improvement districts as a method of financing economic development related improvements in a defined area within the city; and

**WHEREAS**, the Act further authorizes the City, in order to pay the costs of eligible projects within a community improvement district, to impose a community improvement district sales tax on the selling of tangible personal property at retail or rendering or furnishing of taxable services within a community improvement district in any increment of .10% or .25% not to exceed 2% and to reimburse the costs of the such project pursuant to pay-as-you-go financing and/or the issuance of special obligation notes and bonds payable from such community improvement district sales tax; and

**WHEREAS**, pursuant to Ordinance No. S-907, the City has previously created a transportation development district and imposed a transportation district sales tax in the amount of 0.3% (the “TDD Sales Tax”) which is collected on property within the proposed boundaries of the District (defined below); and

**WHEREAS**, a petition (the “Petition”) has been filed with the City Clerk proposing the creation of the Pittsburg Town Center Community Improvement District (the “District”) under the Act and the imposition of a community improvement district sales tax initially in the amount of 0.7% and increasing to 1.0% upon the expiration of the existing TDD Sales Tax (the “CID Sales Tax”) in order to pay all or a portion of the costs of the project described in the Petition (as more particularly described herein, the “Project); and

**WHEREAS**, the Petition was signed by the owners of (i) more than 55% of the land area and (ii) more than 55% of the assessed value within the proposed District; and

**WHEREAS**, the City Commission of the City (the “Governing Body”) hereby finds and determines it to be necessary to direct and order a public hearing on the advisability of creating the District, approving the Project set forth in the Petition, and levying the CID Sales Tax, pursuant to the authority of the Act; and further to provide for giving of notice of said hearing in the manner required by the Act.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PITTSBURG, KANSAS:**

**Section 1. Petition.** The Governing Body hereby finds and determines that the Petition meets the requirements of the Act.

**Section 2. Public Hearing.** It is hereby authorized, ordered, and directed that the Governing Body shall hold a public hearing, in accordance with the provisions of the Act, on the advisability of creating the District, approving the Project set forth in the Petition, and imposing the CID Sales Tax initially in the amount of 0.7% and increasing to 1.0% upon the expiration of the existing TDD Sales Tax. The public hearing will be held on November 22, 2022 at 5:30 p.m., or as soon thereafter as the matter can be heard, at the Law Enforcement Center, located at 201 North Pine Street, Pittsburg, Kansas 66762, under the authority of the Act.

**Section 3. Boundaries of the Proposed District.** The proposed District is generally located near the intersection of 29th and Broadway within the City. The legal description of the property to be contained in the proposed District is set forth in **Exhibit A** attached hereto and incorporated herein. A map generally outlining the boundaries of the proposed District is set forth on **Exhibit B** attached hereto and incorporated herein.

**Section 4. Proposed Project.** The general nature of the project consists of the construction, redevelopment, renovation, and procurement of certain improvements within the District, including but not limited to: infrastructure related improvements, sidewalks, parking lots, drainage improvements, buildings, tenant improvements, utilities, landscaping, lighting, signage, financing costs, soft costs, the City's administrative costs in establishing and maintaining the District, and any other items permitted to be financed within the District under the Act.

**Section 5. Estimated Cost.** The total estimated cost of the Project is \$8,201,921, of which \$7,671,921 is expected to be eligible for reimbursement under the Act.

**Section 6. Method of Financing.** The costs of the Project will be financed on a "pay-as-you-go" basis from the revenue generated by the CID Sales Tax. No special assessments are proposed as part of the District.

**Section 7. Notice of Public Hearing.** The City Clerk is hereby authorized, ordered, and directed to give notice of said public hearing by publication of this Resolution in the official newspaper of the City at least once each week for two consecutive weeks. The second notice shall be published at least seven (7) days prior to the date of the public hearing. The City Clerk is hereby further ordered and directed to mail a copy of this Resolution, via certified mail, return receipt requested, to all property owners within such proposed District at least ten (10) days prior to the date of the hearing.

**Section 8. Effective Date.** This Resolution shall be effective upon adoption by the Governing Body.

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**ADOPTED** by the Governing Body of the City of Pittsburg, Kansas on October 25, 2022.

(Seal)

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Mayor

Attest:

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Clerk

## EXHIBIT A

### Legal Description of Proposed District

The following real property located within the City of Pittsburg, Crawford County, Kansas:

<b><u>Common Address</u></b>	<b><u>Legal Description</u></b>
2905 N. Broadway	Lot 1, Block 8, Pittsburg Town Center
101 W. 29 <sup>th</sup> Street	Lot 1, Block 2, Pittsburg Town Center
2909 N. Broadway	Beginning at the SE corner of Lot 1, Block 7, then West 240.11', then North 172.82', then East 240.16', then South 172.82' to point of beginning, Pittsburg Town Center
104 W. 29 <sup>th</sup> Street	Beginning 240.11' West of the SE corner of Lot 1, Block 7, then West 52.87', then Northwesterly 140.45', then Northeasterly 124.02', then East 125.2', then South 172.82' to the point of beginning, Pittsburg Town Center
2911 N. Broadway	Beginning at the Northeast corner of Lot 6 Pittsburg Town Center, then South 204.67', then West 248', then North 160.67', then Northeasterly 54.14', then Southeasterly 10.63', then East 214.71' to the point of beginning
N/A	Beginning at the Southwest corner of Lot 6, Pittsburg Town Center, then Northeasterly 250', then Southeasterly 35.79', then Southwesterly 54.14', then South 160.67', then West 117.36' to the point of beginning
3015 N. Broadway	Pittsburg Town Center Block 1, Lot 4
3103 N. Broadway	Pittsburg Town Center Block 1, Lot 3
N/A	Lot 4, less the East 3 feet of the South 240 feet and Lot 3, less the South 210' of the East 330' in North Plaza Center, 1 <sup>st</sup> addition to the City of Pittsburg

## EXHIBIT B

### Map of Proposed District Boundaries





**To:** Daron Hall, City Manager  
**From:** Jay Byers, Deputy City Manager  
**Date:** October 19, 2022  
**Subject:** Arts District Resolution

Members of the Pittsburg arts community are interested in identifying a specific geographic area to be designated the 'Pittsburg Arts District' in order to provide formal recognition of the increasing interest in arts and cultural events and to encourage continued public interest in creative activities. The Downtown Advisory Board has voted to support the Pittsburg ArtWalk as they work to establish the Pittsburg Arts District.

Arts and cultural production employs 41,280 workers and adds \$4.2 billion to the State economy, and numerous sources have identified enhanced arts activity as beneficial to community growth. Arts events are consistently singled out as quality of life components that attract tourists and permanent residents.

Please place on the City Commission Agenda the attached resolution declaring the Pittsburg Arts District.

Jay Byers  
Deputy City Manager

## **RESOLUTION NO. 1258**

**RESOLUTION NO. 1258 – Declaring the Pittsburg Arts District and affirming the goal of the City Commission to support and encourage events that engage the community in creative experiences promoting economic and cultural activity.**

WHEREAS, creative industries generate significant economic enterprise, stimulating business and driving tourism; and

WHEREAS, arts activities have been seen as developing connected communities, improving quality of life, and defining regional and civic identity; and

WHEREAS, the Pittsburg community has increasingly embraced and supported local artists and arts activities; and

WHEREAS, members of the arts community in Pittsburg are interested in identifying a geographic area where art-related and cultural activities can be regularly held; and

WHEREAS, Pittsburg's Downtown Advisory Board agreed to recommend such a district be created overlapping boundaries of the Downtown Overlay District; and

WHEREAS, the Imagine Pittsburg strategic plan and the Angelou Economic Development Strategy recommend encouraging arts and cultural events;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF PITTSBURG:

Section 1. The City Commission hereby identifies the Pittsburg Arts District as outlined in Attachment A.

Section 2. The City Commission recognizes the value of the arts in encouraging community connections, defining civic identity and stimulating economic development.

Section 3. The City Commission approves the mission of the Pittsburg Arts District to 'maintain the spirit of art and culture through community interaction, education and innovation'.

ADOPTED AND PASSED by the Governing Body of the City of Pittsburg, Kansas, this 25th Day of October, 2022.

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MAYOR – Cheryl Brooks

ATTEST:

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CITY CLERK – Tammy Nagel

# Attachment A

## PITTSBURG ARTWALK

Pittsburgh Arts District Proposal  
2022

# WHAT IS THE ARTWALK?

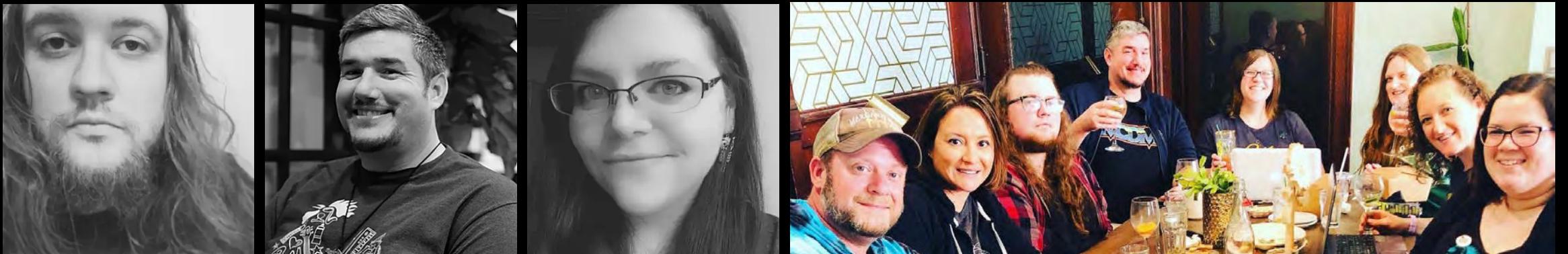
The ArtWalk showcases **FINE ART** from local talents ranging from 2D, 3D art, performance art, and more. You can enjoy a festival type atmosphere with live music, art demonstrations, community activities and local food vendors.



# PURPOSE

Inspire , p r o m o t e , a n d a t t r a c t FINE A R T in a l l f o r m s.

# WHO WE ARE





**Mission Statement:**

Local artists, residents, and businesses dedicated to maintaining the spirit of art and culture through community interaction, education, and innovation.

# WHY DOES ART MATTER?

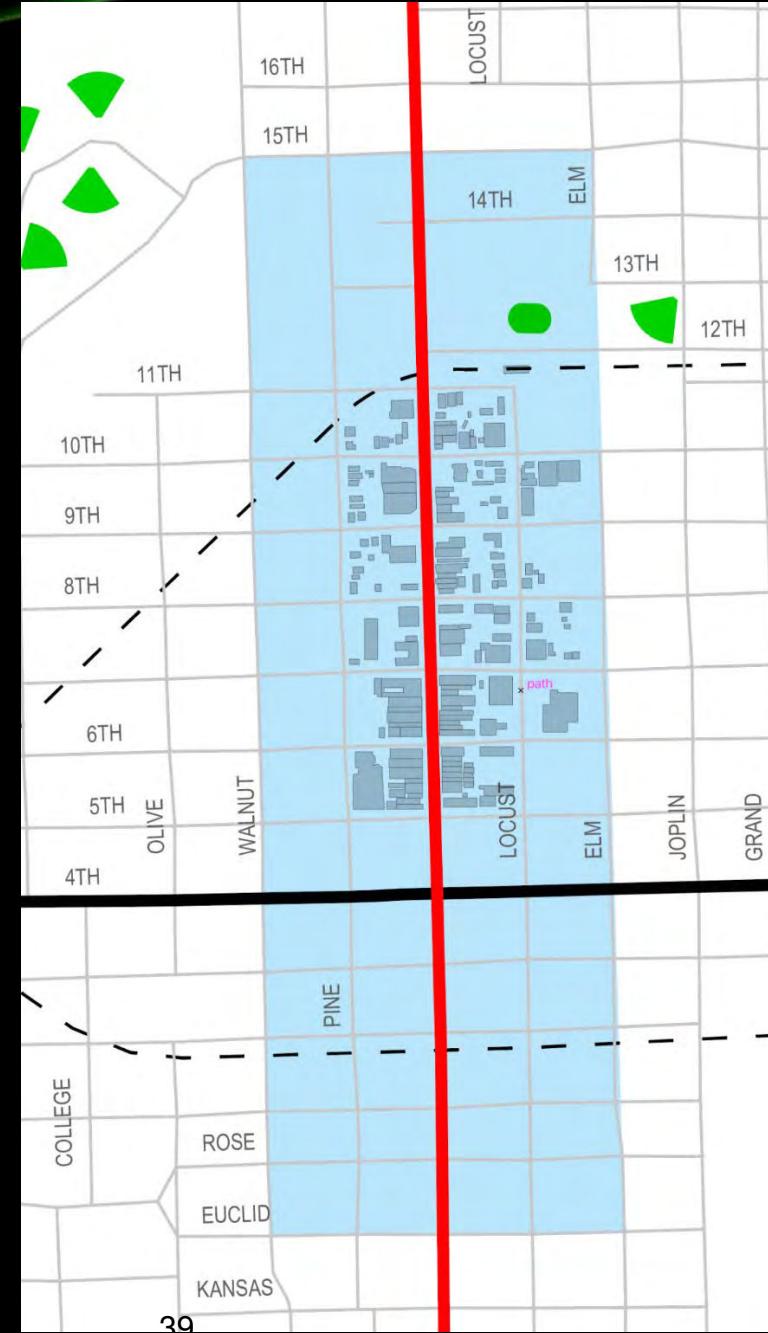
- Culture is a reflection of a community.
- All forms of art are ways we express ourselves and our ideas, even forming a part of our identities.
- It can be a way to communicate without saying a word, bringing people from all walks of life together.

*“The purpose of art is washing the dust of daily life off our souls.”*

—Pablo Picasso

# WHY AN ARTS DISTRICT

- A large portion of our downtown and the immediate surrounding area already houses residents and businesses that believe in nurturing an already thriving culture, so the hard work has already been done. Let's just give it the name it deserves!
- With the outpouring of support of artists in our community and the already upward trending love of art and culture, we felt it was time to designate a location that is the 'Heart of Art' in Pittsburgh.
- The Pittsburgh Arts District would maintain that culture, draw more people to the area, and hopefully generate additional economic growth by promoting & driving tourism for the district to stimulate the local economy through the arts. Putting Pittsburgh on the map as a place for Art supporters to travel to.



# HOW CAN YOU HELP?

1. Vote YES
2. Spread the Word
3. Donate your Time
4. Participate in the Event
5. Donate Funding

**FINANCE AND ADMINISTRATION**

201 West 4<sup>th</sup> Street · Pittsburg KS  
66762

(620) 231-4100

[www.pittks.org](http://www.pittks.org)

## Interoffice Memorandum

**TO:** Daron Hall, City Manager

**FROM:** Larissa Bowman, Director of Finance

**DATE:** October 13, 2022

**SUBJECT:** Agenda Item – Audit Contract 2022 Fiscal Year

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Attached is an engagement contract from Berberich Trahan and Company P.A. to perform auditing services for the City's fiscal year ending December 31, 2022. Action necessary will be to approve the attached 2022 auditing contract in the amount of \$41,000.

If you have any questions concerning this matter, please do not hesitate to contact me.

cc: Tammy Nagel, City Clerk



Certified Public Accountants

4301 SW Huntoon St. Topeka, KS 66604 | t:785.234.3427 | toll-free: 800.530.5526 | f: 785.233.1768 | w: btandcocpa.com

October 13, 2022

Honorable Mayor and City Commission  
City of Pittsburg, Kansas  
201 W. 4th Street, P.O. Box 688  
Pittsburg, Kansas 66762

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the City of Pittsburg, Kansas's (the City) governmental activities, business-type activities, discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparisons for the general fund and the street and highway fund as of and for the year ended December 31, 2022 which collectively comprise the basic financial statements. We will also apply certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America and will report on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States (GAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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.

You have also requested that BT&Co., P.A. perform the audit of the City as of December 31, 2022 to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance).

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.



Honorable Mayor and City Commission  
City of Pittsburg, Kansas  
Page 2

### **The Responsibilities of the Auditor**

We will conduct our audit in accordance with GAAS, the “Kansas Municipal Audit and Accounting Guide”; GAS, the Uniform Guidance, and the U.S. Office of Management and Budget’s (OMB) Compliance Supplement. Those standards, regulations and supplements require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS, and the Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will communicate to the City Commission (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.



Honorable Mayor and City Commission  
City of Pittsburg, Kansas  
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Our reports on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and regulations identified above. Our reports on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and GAS.

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the City complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the preparation of the required supplementary information which accounting principles generally accepted in the United States of America [(U.S. GAAP) require to be presented to supplement the basic financial statements. Management is also responsible for the preparation of the supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The City Commission is responsible for informing us of its views about the risks of fraud, waste or abuse within the City, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the City.



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Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP);
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. 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;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
5. For report distribution; and
6. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
  - c. Additional information that we may request from management for the purpose of the audit; and
  - d. Unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Arrangement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



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Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received and expended; (b) preparing and the fair presentation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (g) timely and accurate completion of the data collection form and (h) submitting the reporting package and data collection form.

## **Reporting**

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Commission of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the City's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

You have informed us that you desire us to issue a report on the basic financial statements of the City as of and for the year ended December 31, 2022 conforming only to the requirements of auditing standards generally accepted in the United States of America. This reporting will not be used for purposes to comply with a requirement calling for an audit in accordance with *Government Auditing Standards*.

In addition to our report on the City's financial statements, we will also issue the following reports:

1. A report on the fairness of the presentation of the City's schedule of expenditures of federal awards for the year ending December 31, 2022;
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
3. Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance;
4. An accompanying schedule of findings and questioned costs.



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## **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the City's books and records. The City will determine that all such data, if necessary, will be so reflected. Accordingly, the City will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by City personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Larissa Bowman, Director of Finance. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

## **Nonaudit Services**

In connection with our audit, you have requested us to perform certain nonaudit services:

- 1) Preparing the financial statements and note disclosures.
- 2) Assistance with the Federal Audit Clearinghouse submission.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the City, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The City has agreed that Larissa Bowman, Director of Finance, possesses suitable skill, knowledge or experience and that the individual understands the non-audit services to be performed sufficiently to oversee them. Accordingly, the management of City agrees to the following:

1. The City has designated Larissa Bowman, Director of Finance, as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Larissa Bowman, Director of Finance, will assume all management responsibilities for subject matter and scope of the non-audit services listed above;
3. The City will evaluate the adequacy and results of the services performed; and
4. The City accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the City's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the City's acceptance of its responsibilities, the auditors' responsibilities and any limitations of the non-audit services. We believe this Arrangement Letter documents that understanding.

## **Other Relevant Information**

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.



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## **Fees and Costs**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from City personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. We propose that our fee for this audit engagement, which includes out-of-pocket expenses, will be \$ 38,000 for the financial statement audit and \$ 3,000 for the Single Audit. If a Single Audit with more than one major program is required, we anticipate an additional fee of \$ 1,500 per additional major program (depending on the complexity of the program) for compliance testing and reporting. The quoted fee for the year ended December 31, 2022 will be the maximum for the work described in this letter unless the scope of the engagement is changed, the assistance which the City has agreed to furnish is not provided, or unexpected conditions are encountered. No changes will be made in the maximum agreed to amount without discussion with you regarding the proposed change. All other provisions of this letter will survive any fee adjustment. No changes will be made to the fee without discussion with you regarding the proposed change. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

In accordance with our policy, a finance charge of 1% per month will be applied to balances that are over 60 days old. Payments will be applied first to the accrued finance charges and then to outstanding invoices.

You have informed us that you intend to prepare an annual comprehensive financial report (Annual Report) and submit it for evaluation by the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program. Our association with the Annual Report is to consist of performing a review of the Annual Report to insure its readiness for submission.

## **Use of Subcontractors and Third-Party Products**

From time to time and depending upon the circumstances, we may, in our sole discretion, use qualified third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Personal Information or Confidential Information (as both terms are defined below) to them. You hereby consent to us sharing your information, including Confidential Information and Personal Information, with these third-party service providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that our



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use of a third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, "Third-Party Products"). You acknowledge that your or our use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including Personal Information and Confidential Information, within the Third-Party Product's infrastructure and not ours, and that the terms of use and service set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product, including, but not limited to, applicable laws, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that your or our use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from your or our use of a Third-Party Product.

### **Use and Ownership; Access to Audit Documentation**

The Audit Documentation for this engagement is the property of BT&Co., P.A. For the purposes of this Arrangement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of BT&Co., P.A.'s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by BT&Co., P.A. for the City under this Arrangement Letter, or any documents belonging to the City or furnished to BT&Co., P.A. by the City.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable BT&Co., P.A. policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in BT&Co., P.A.'s form. BT&Co., P.A. reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three



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years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of BT&Co., P.A. audit personnel and at a location designated by our firm.

### **Indemnification, Limitation of Liability, and Claim Resolution**

Because BT&Co., P.A. will rely on the City and its management and City Commission to discharge the foregoing responsibilities, the City agrees to indemnify, hold harmless and release BT&Co., P.A. and its partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, Subcontractors, agents, representatives, successors, or assigns from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City's management.

The City and BT&Co., P.A. agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by BT&Co., P.A. or the date of this arrangement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. BT&Co., P.A.'s liability for all claims, damages and costs of the City arising from this engagement is limited to the amount of fees paid by the City to BT&Co., P.A. for the services rendered under this arrangement letter.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The City and BT&Co., P.A. both agree that any dispute over fees charged by BT&Co., P.A. to the City will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by BT&Co., P.A., each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

### **Confidentiality**

BT&Co., P.A. and the City may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, BT&Co., P.A. and the City agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Arrangement Letter and for no other purpose or use. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, BT&Co., P.A. is permitted to disclose the City's Confidential Information to BT&Co., P.A.'s personnel, agents, and representatives for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.



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As used herein, “Confidential Information” means, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Arrangement Letter.

As used herein, the term “Confidential Information” will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party’s possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Confidential Information.

The Receiving Party will treat the Disclosing Party’s Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Arrangement Letter.

Notwithstanding the foregoing, in the event that the Receiving Party becomes legally compelled to disclose any of the Confidential Information of the Disclosing Party, or as may be required by applicable regulations or professional standards, the Receiving Party will use commercially reasonable efforts to provide the Disclosing Party with notice prior to disclosure, to the extent permitted by law.

### **Personal Information**

As used herein, the term “Personal Information” means any personal information that directly or indirectly identifies a natural person as may be defined by applicable privacy, data protection or cybersecurity laws, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, driver’s license numbers or state-issued identification card numbers, credit or debit card numbers with or without any required security code, number or passwords, health information, and other personal information as defined by applicable laws, whether of the City or the City’s customers or other third parties.

Each party agrees that it will not transmit to the other, in any manner, (i) Personal Information that is not needed to render the services hereunder, and (ii) Personal Information that has not been encrypted. In the event you transmit to us Personal Information in an unencrypted format or via unencrypted means, you agree that we have no obligation to notify you of the foregoing.



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You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

We will use all such City-provided Personal Information, if at all, only for the purposes described in this Arrangement Letter. The parties agree that as part of the performance of the services as described in this Arrangement Letter, and as part of the direct business relationship between the parties, we may, at our election, use the Personal Information to improve the services and for other similar internal and business purposes. We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws.

If we become aware of an unauthorized acquisition or use of City-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

### **Retention of Records**

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Arrangement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

### **Termination**

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where



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our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

We may terminate this Arrangement Letter upon written notice if we determine that our continued performance would result in a violation of law, regulatory requirements, applicable professional or ethical standards, or our client acceptance or retention standards.

The parties agree that those provisions of this Arrangement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Arrangement Letter.

### **Miscellaneous**

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

You have informed us that you may issue public debt in the future and that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, providing the City agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The City agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

BT&Co., P.A., our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. BT&Co., P.A. also has not performed any procedures relating to this official statement.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

RSM US LLP will be available to support BT&Co., P.A. by rendering services related to the performance of the engagement. If a situation occurs in connection with the proposed engagement for which we would request the services of RSM US LLP, we will notify you and obtain permission from you before giving access to your records. We will maintain supervision, control and ultimate responsibility for the performance of this engagement.



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BT&Co., P.A. is independently owned and operated and assumes full responsibility for the quality of service delivered to our clients. We are responsible for our own client fee arrangements and maintenance of our client relationships.

RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM US LLP and RSM International. RSM, the RSM logo and RSM US ALLIANCE are trademarks of RSM International Association or RSM US. The services and products provided by RSM US Alliance are proprietary to RSM US LLP.

### **Entire Agreement**

This Arrangement Letter constitutes the complete and exclusive statement of agreement between BT&Co., P.A. and the City, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Arrangement Letter.

If any term or provision of this Arrangement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Arrangement Letter may be amended or modified only by a written instrument executed by both parties.

### **Electronic Signatures and Counterparts**

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Arrangement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Arrangement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.



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### **Acknowledgement and Acceptance**

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Very truly yours,

BT&CO., P.A.

A handwritten signature in black ink that reads "Stacey A. Hammond".

Stacey A. Hammond  
Director

SAH:tls  
Enclosures

Confirmed on behalf of City of Pittsburg, Kansas:

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City Commission

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Date

---

City Manager

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Date

A signed copy of this arrangement letter will be forwarded to the following pursuant to *Government Auditing Standards* Amendment No. 2, "Auditor Communication."

Larissa Bowman, Director of Finance

THE FIRM FOR GROWTH.<sup>®</sup>**Report on the Firm's System of Quality Control**

November 17, 2020

To the Directors of  
BT&Co., P.A.  
and the Peer Review Committee of the Kansas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of BT&Co., P.A. (the firm) in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included an engagement performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of BT&Co., P.A. in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. BT&Co., P.A. has received a peer review rating of *pass*.



Brown Smith Wallace, LLP

AN INDEPENDENT FIRM ASSOCIATED WITH MOORE GLOBAL NETWORK LIMITED  
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
BROWN SMITH WALLACE IS A MISSOURI LIMITED LIABILITY PARTNERSHIP



## Interoffice Memorandum

**TO:** DARON HALL  
City Manager

**FROM:** MATT BACON  
Director of Public Utilities

**DATE:** October 18, 2022

**SUBJECT:** Agenda Item – October 22nd, 2022  
Disposition of Bids – 2022 Sanitary Sewer Lining Project Line 7B

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Bids were received on Tuesday, October 4, 2022 for the 2022 Sanitary Sewer Lining Project Line 7B, two (2) bids were received (see attached bid tabulation). The project consists of lining the existing 27-inch sanitary sewer from manhole 7B-23 to manhole 7B-13A.

After reviewing the bids received, City Staff along with Earles Engineering & Inspection is recommending that the bid be awarded to Tri-Star Utilities, INC of Independence KS based on their low total bid of \$889,416.00

This project will be funded through the Wastewater Collections Operating Budget

Would you please place this item on the agenda for the City Commission meeting scheduled for Tuesday, October 25th, 2022? Action being requested is to approve or disapprove staff's recommendation to award the bid as stipulated above and, if approved, authorize the Mayor and City Clerk to execute the contract documents once prepared.

Attachments: Earles Engineering Recommendation Letter  
Bid Tab  
Map

# ***Earles Engineering & Inspection, Inc.***

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CIVIL & STRUCTURAL ENGINEERS • CONSTRUCTION INSPECTORS • SURVEYORS  
112 West 4<sup>th</sup> Street; Pittsburg, Kansas 66762      Phone: (620) 308-5577  
116 North Augustus Street; McPherson, Kansas 67460      Phone: (785) 309-1060      Fax: (785) 309-1061  
211 North Kansas Avenue; Liberal, Kansas 67901      Phone: (620) 626-8912      Fax: (620) 626-5408  
A WOMAN OWNED MINORITY FIRM • DBE CERTIFIED      email: [earlesinc@earleseng.com](mailto:earlesinc@earleseng.com)      web: [earlesengineering.com](http://earlesengineering.com)

October 7, 2022

City of Pittsburg  
201 W. 4<sup>th</sup> Street  
Pittsburg, Kansas 66762

Attn: City Commissioners

Re: Pittsburg Sewer Lining 7B Project  
EEI No. 22-307

Dear Commissioners:

Earles Engineering & Inspection, Inc. (EEI) received the opened bids for the above reference projects at 2:00pm on October 4, 2022, from two (2) bidders. The two (2) bidders were Tri-Star Utilities, Inc. and SAK Construction, LLC. The bids and Engineer's Estimate are summarized below:

Bid Summary	Base Bid	Add Alternate #1	Add Alternate #2	TOTAL BID
Engineer's Estimate	\$423,250.00	\$419,550.00	\$420,160.00	\$1,262,960.00
Tri-Star Utilities, Inc.	\$369,140.00	\$256,980.00	\$263,296.00	\$889,416.00
SAK Construction, LLC	\$618,329.00	\$297,735.00	\$301,568.00	\$1,217,632.00

We have reviewed the results of bid for the Pittsburg Sewer Lining 7B Project. Based on prior working experience and information supplied in the bidder's documents, EEI recommends that the City of Pittsburg accept the bid of Tri-Star Utilities, Inc. and award the Total Bid if funds are available. The final bid tabulation is attached for your records.

If we can be of any more assistance, please call.

**EARLES ENGINEERING & INSPECTION, INC.**



Jason P. Dickman, P.E.  
Project Manager / Junior Partner

**CITY OF PITTSBURG, KANSAS**

October 4, 2022  
Project No. 22-207

2022 SANITARY SEWER LINING PROJECT LINE 7B							Tri-Star Utilities, Inc. PO Box 903 Independence, KS 67301			SAK Construction, LLC 863 Hoff Road O'Fallon, MO 63366		
Item No.	Item Description	Unit	Quantity	Unit Cost	Extension	Unit Cost	Extension	Unit Cost	Extension	Unit Cost	Extension	Unit Cost
BASE BID - 2022 SANITARY SEWER LINING PROJECT LINE 7B- MH's 23 to 22, 21-20, & 17-16												
<b>GENERAL</b>												
1 MOBILIZATION	LS	1	\$ 101,470.00	\$ 101,470.00	\$ 112,000.00	\$ 112,000.00	\$ 62,000.00	\$ 62,000.00				
2 EROSION CONTROL	LS	1	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00	\$ 25,000.00				
3 SITE CLEARING & RESTORATION	LS	1	\$ 10,000.00	\$ 10,000.00	\$ 18,000.00	\$ 18,000.00	\$ 98,000.00	\$ 98,000.00				
<b>SEWER LINE REHABILITATION</b>												
4 24" SANITARY SEWER PIPE LINING (CIRCLE TYPE): CIPP (FPP)	LF	395	\$ 250.00	\$ 98,750.00	\$ 160.00	\$ 63,200.00	\$ 363.00	\$ 143,385.00				
5 27" SANITARY SEWER PIPE LINING (CIRCLE TYPE): CIPP (FPP)	LF	676	\$ 280.00	\$ 189,280.00	\$ 190.00	\$ 128,440.00	\$ 369.00	\$ 249,444.00				
<b>MANHOLE REHABILITATION</b>												
6 5" DIAMETER CONCRETE MANHOLE (22, 21, 20, 17, & 16) (CIRCLE TYPE: EPOXY CEMENTITIOUS)	VF	75	\$ 250.00	\$ 18,750.00	\$ 500.00	\$ 37,500.00	\$ 540.00	\$ 40,500.00				
<b>ADD ALTERNATE #1 - 2022 SANITARY SEWER LINING PROJECT LINE 7B - MH's 22-21, 20-19 &amp; 19-18</b>												
<b>SEWER LINE REHABILITATION</b>												
7 27" SANITARY SEWER PIPE LINING (CIRCLE TYPE): CIPP (FPP)	LF	1485	\$ 280.00	\$ 415,800.00	\$ 168.00	\$ 249,480.00	\$ 196.00	\$ 291,060.00				
<b>MANHOLE REHABILITATION</b>												
8 5" DIAMETER CONCRETE MANHOLE (19) (CIRCLE TYPE: EPOXY CEMENTITIOUS)	VF	15	\$ 250.00	\$ 3,750.00	\$ 500.00	\$ 7,500.00	\$ 445.00	\$ 6,675.00				
<b>ADD ALTERNATE #2 - 2022 SANITARY SEWER LINING PROJECT LINE 7B - MH's 18-17, 16-15, 15-14, &amp; 14-13A</b>												
<b>SEWER LINE REHABILITATION</b>												
9 27" SANITARY SEWER PIPE LINING (CIRCLE TYPE): CIPP (FPP)	LF	1472	\$ 280.00	\$ 412,160.00	\$ 168.00	\$ 247,296.00	\$ 197.00	\$ 289,984.00				
<b>MANHOLE REHABILITATION</b>												
10 5" DIAMETER CONCRETE MANHOLE (14 & 13A) (CIRCLE TYPE: EPOXY CEMENTITIOUS)	VF	32	\$ 250.00	\$ 8,000.00	\$ 500.00	\$ 16,000.00	\$ 362.00	\$ 11,584.00				
<b>Bonds/Docs</b>												
No Bid												
Made corrections												
Total Cost Above/Below Estimate												
% Above/Below												
Add Alternate #1 Above/Below Estimate												
% Above/Below												
Add Alternate #2 Above/Below Estimate												
% Above/Below												
Total Cost Above/Below Estimate												
% Above/Below												
Addendum No. 1												
Start Date												
Working Days												

