



City Council Agenda  
 May 16, 2023  
 5:30 P.M. - City Hall

WELCOME AND CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

PUBLIC COMMENT PERIOD

Items not already on the agenda may be brought before the Governing Body. Persons must sign in to be eligible. (Three-minute maximum time limit). After three minutes, items will then be voted on to see whether to place the item on the next agenda.

CONSENT AGENDA:

- Minutes from the Previous meeting: Pages 2 – 4
- Appropriations:
- Application for Retail Liquor by the Package – LK Liquor Pages 5 - 7

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost:** \_\_\_\_\_

OLD BUSINESS:

- Water Tower Update:

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost:** \_\_\_\_\_

- Belfry to 4<sup>th</sup> Street Chip N Seal Update:

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost:** \_\_\_\_\_

NEW BUSINESS:

- Together with Veterans and Morris County: Veterans of Comedy Pages 8 - 17
  - Community Events Application: Jim Crosby
  - Alcohol Consumption and Sale at Community Events Application: Riverbank Brewery Jesse Knight

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Planning and Zoning Commission Recommendations: Page 18

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Proposals for Auditing Services:
  - ADAM BROWN Strategic Allies and CPAS Pages 19 - 31
  - Loyd Group, LLC Pages 32 - 46
  - SSC CPA's, P.A. Pages 47 - 56

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Recreation Committee Recommendation: Pool Fees Page 57

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Recreation Department Seasonal Appointments: Page 58

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Alley Resurfacing 1 & 2 hundred block of West Main Pages 59 – 60

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- RHID Resolution:

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

- Discussion: Hiring outside counsel to handle negotiations regarding City Lake Park

**Motion:** \_\_\_\_\_ **Seconded:** \_\_\_\_\_ **Action:** \_\_\_\_\_ **Abstention:** \_\_\_\_\_ **Este. Cost** \_\_\_\_\_

Governing Body Comments:

Adjournment:

City Council Meeting Minutes  
May 2, 2023

**WELCOME AND CALL TO ORDER**

Mayor Debi Schwerdtfeger called the regular City Council Meeting to order. Council members present were Sharon Haun, Jason Booker, Mark Berner, Denise Hartman and Larry Siegrist also present were the City Administrator Nick Jones, City Attorney Brian Henderson Assistant City Attorney Molly Priest. Others attending were Jan Sciacca, Josh Sciacca, Roger Hoffman, Chris Sederlin, Jason Loader, Andy Benning, Angie Schwerdtfeger, Jim Crosby, Mary Yoder, Karen Exon, Zoey Bond, Sadra Schweger.

**PLEDGE OF ALLEGIANCE**

**INVOCATION:**

Jim Crosby

**PUBLIC COMMENT PERIOD**

Roger Hoffman addressed the Council concerning the proposed plating of the City Lake roads and how that would affect the lease rate and where the funds were coming from to pay for the plat.

Shelley Dunham the Chair of the Morris County Democrats addressed the Council concerning what she says is a disenfranchisement of electorate as the percentage of voters in each ward is not proportional and suggest that moving to an open election might best solve the issue. Dunham said that the issue needed to be addressed before the deadline for elections sign up on June 1.

**CONSENT AGENDA**

Councilperson Jason Booker made a motion to approve the Consent Agenda as presented in the packet. Councilperson Sharon Haun seconded the motion. Motion Carried 5 – 0. The consent agenda consisted of:

- May 2, 2023, Minutes
- May 2, 2023, to Current Appropriations.

**OLD BUSINESS**

- **Water Tower Update:**  
City Administrator Nick Jones said that the work on the Water Tower should be complete by the end of the week and the inside the tank will need to cure for 7 days before it can be disinfected before refilling. Administrator Jones said the plan is to have the Water Tower back online by the 15<sup>th</sup> of May.
- **Belfry to 4<sup>th</sup> Street Chip N Seal: Update**  
City Administrator Nick Jones informed the Council that the Chip N Seal project from Belfry to 4<sup>th</sup> street will start on Wednesday. The project will start on the North side from Belfry to the bridge taking approximately 3 days and then flip to the South side for approximately 3 days. The project would then move to the east side of the bridge and head east starting on the North side for approximately 3 days and the flipping to the South side for approximately 3 days.

**NEW BUSINESS**

- **Office Committee Recommendation: BlueCross BlueShield Health Insurance Renewal:**  
City Administrator Nick Jones presented the recommendation from the Office Committee to switch the City health insurance to a Level – Funded BlueCross BlueShield Health Insurance Plan at an estimated cost of \$22,313.20 per month and \$267,758.40 per year. Switching to the Level Funded Plan over the City’s current plan with an estimated renewal cost of \$33,601.69 per month and \$403,220.28 will save the City an estimated \$11,288.49 per month and \$135,461.88 per year. The funds saved should be put in a reserve fund as the Level Funded Plan will need to be reapplied for on a yearly basis to ensure the City still qualifies for the plan. Switching to the Level – Funded Plan does not change the amount of insurance coverage provided by the city to its employees. After discussion a motion was made by Councilperson Jason Booker to approve the recommendation from the Office Committee to switch to a level funded plan. The motion was seconded by Councilperson Denise Hartman. Motion Carried 5 – 0

- **Kaw Valley Engineering: City Lake Road and Easement Plat**  
Jason Loader and Chris Sederlin with Kaw Valley Engineering presented to the Council the work done to this point with the City Lake road and easement plats. The plat takes into account structures, cul-de-sacs and makes adjustments to allow for a proper easements for utilities. The Council will discuss the work done to this point at the upcoming work study.
- **Neosho Riverwalk Amphitheater Request: Jim Crosby**  
Jim Crosby, Together with Veterans AND Morris County spoke to the Council regarding waving the fees for use of the City's Amphitheater to raise funds for the project and would have a comedic group call Veterans of Comedy come preform on June 24<sup>th</sup>. After discussion Councilperson Mark Berner made a motion to approve the request for the fees to be waiver for the fundraiser. The motion was seconded by Councilperson Denise Hartman.  
Motion Carried 5 – 0
- **Sales Tax Grant Committee Recommendations:**  
City Administrator Nick Jones presented the Sales Tax Grant Committee Recommendations to the Council to approve the requests for the following applications:
  - **Morris County Historical Society: Request \$2,940**  
Sharon Haun representing the Morris County Historical Society spoke to the Council about the request for \$2,940 in sales tax grant funds to hire docents for the Post Office Oak and Last Chance store during tourism season. After discussion Councilperson Denise Hartman made a motion to approve the request for \$2,940. The motion was seconded by Councilperson Mark Berner. Motion Carried 4 – 0 with 1 assentation – Sharon Haun
  - **Friends of Kaw Heritage, Inc: Request \$600**  
Jason Booker representing Fiends of Kaw Heritage requested \$600 for the Westward Expansion series that takes place once a month and has different speakers. After discussion Councilperson Mark Berner made a motion to approve the request for \$600. The motion was seconded by Councilperson Larry Siegrist. Motion Carried 4 – 0 with 1 Abstention – Jason Booker
  - **Friends of Kaw Heritage, Inc: Request \$2,000**  
Jason Booker representing Fiends of Kaw Heritage requested \$2,000 to assist with bringing the Kaw Nation to Council Grove for Washunga Days. After discussion Councilperson Denise Hartman made a motion to approve the request for \$2,000. The motion was seconded by Councilperson Sharon Haun.. Motion Carried 4 – 0 with 1 Abstention – Jason Booker
  - **Together with Veterans and Morris County: Request \$6,000**  
Jim Crosby representing Together with Veterans AND Morris County requested \$6,000 in sales tax grant funds to help with personnel and security for the June 24<sup>th</sup> Veterans of Comedy fundraiser. Councilperson Jason Booker made a motion to approve the \$6,000 request. The motion was seconded by Councilperson Sharon Haun. Motion Carried 5 – 0
  - **Community Arts Council: Request: \$5,000**  
Mark Yoder representing the Community Arts Council requested \$5,000 for Sethfest. The event will be moved to a 1 day event free to the public with 5 main acts. After discussion Councilperson Jason Booker made a motion to approve the request for \$5,000. The motion was seconded by Councilperson Sharon Haun. Motion Carried 5 – 0
  - **Washunga Days: Request \$20,000**  
Angie Schwerdtfeger representing Washunga Days requested \$20,000 for marketing of the event. After discussion a motion was made by Councilperson Mark Berner to approve the request of \$20,000. The motion was seconded by Councilperson Sharon Haun. Motion Carried 5 – 0
  - **Council Grove Area Trade & Tourism Association: Request \$25,000**  
Zoey Bond representing the Council Grove Area Trade & Tourism Association requested \$25,000 in sales tax grant funding for marketing of events for 2023. A motion was made by Councilperson Jason Booker to approve the request. The motion was seconded by Councilperson Denise Hartman. Motion Carried 6 – 0

• **Utilities Committee Recommendation: Software/Computer Upgrades**

The Utilities Committee recommends the City Council approve the purchase of software and computers from R.E. Pedrotti Company, Inc. to upgrade the equipment at the Utilities Department at an estimated cost of \$48,510. The cost for a Programmer/Software Engineer will be charged at \$170.00 per hour and \$0.60 per mile. The cost for a Field Technician will be charged at \$140.00 per hour and \$0.60 per mile. Total cost should be split between water and sewer funds. After discussion Councilperson Mark Berner made a motion to approve the estimate from R.E. Pedrotti Company, Inc in the amount of \$48,410 plus hourly cost and mileage. The motion was seconded by Councilperson Jason Booker. Motion Carried 5 – 0

**GOVERNING BODY COMMENTS**

- Mayor Debi Schwerdtfeger – N/A
- Councilperson Jason Booker – Looking forward to main street and the water tower being completed
- Councilperson Mark Berner – N/A
- Denise Hartman – Looking forward to comedy coming to town and Washunga Days
- Councilperson Sean Honer – Absent
- Councilperson Larry Siegrist – N/A
- Councilperson Sharon Haun – excited things are moving forward
- City Attorney Brian Henderson – N/A
- Assistant City Attorney Molly Priest – N/A
- City Administrator Nick Jones – informed the Council that Cindy Jensen would not be conducting the City Audit and has contacted CPA firms to get proposals.

**Adjournment:**

Mayor Debi Schwerdtfeger asked for a motion to adjourn. Councilperson Mark Berner made a motion to adjourn. Councilperson Jason Booker seconded the motion. Motion carried 5 – 0

\_\_\_\_\_  
Debi Schwerdtfeger                              Mayor

ATTEST:

\_\_\_\_\_  
Nick Jones                              City Administrator



APPLICATION FOR RETAIL LIQUOR BY THE PACKAGE

Council Grove, Kansas May 10, 2023

TO THE GOVERNING BODY OF THE CITY OF COUNCIL GROVE, MORRIS COUNTY, KANSAS

Council Members:

I hereby apply for a license to sell liquor by the package, in conformity with the laws of the State of Kansas, and the rules and regulations prescribed and hereafter to be prescribed by you relating to the sale or distribution of alcoholic beverages, and for the purpose of securing such license; I made the following statements under oath.

1. Name of Proposed licensee: Lucas Wayne Kohler

Age of proposed licensee: 34 years

Street and address of licensee (residence): 401 S. 10th Street

Phone Number of Proposed licensee: 785-466-6575

How long have you been a resident of the State of Kansas? 34 years

How long have you been a resident of Morris County? 34 years

How long have you been a resident of Council Grove? 34 years

2. Name of business for which license is desired: LK Liquors

Address of business for which license is desired: 400 E main street

Telephone number of business for which license is desired: 620-767-5914

Give Legal Description: \_\_\_\_\_

Describe Building: \_\_\_\_\_

3. Name and address of owner or owners of the premises upon which the place of business is located:

Lucas Kohler 401 S. 10th St Council Grove, KS. Celestice

4. Are you a citizen of the United States? yes By birth or naturalization? Birth

If naturalized, give place and date of naturalization: \_\_\_\_\_

5. Have you ever been convicted of a felony? no

If so, when and where? \_\_\_\_\_

6. Have you ever been convicted of a crime involving moral turpitude? no

If so, when and where? \_\_\_\_\_

7. Have you ever been convicted or adjudged guilty of drunkenness? no

If so, when and where? \_\_\_\_\_

8. Have you ever been convicted or found guilty of Driving Under the Influence? no

If so, when and where? \_\_\_\_\_

9. Have you ever been convicted of a violation of any state or federal intoxication law? no

If so, when and where? \_\_\_\_\_

10. Is your place of business to be conducted by a manager or agent? yes

If so, by whom? Lucas Kohler


11. What is your Kansas State Liquor License No.? 15431

What is the expiration date of your State Liquor License? 05/11/2023

**PLEASE ATTACH A COPY OF YOUR STATE LIQUOR LICENSE**

12. Please enclose the City Liquor License Fee of \$250.00 with your application Check # 1005

I, Lucas Wagner Kohler, the above named applicant hereby agree to comply with all of the laws of the State of Kansas, and all rules and regulations prescribed by you, and hereafter to be prescribed by you, relating to the sale or distribution of alcoholic beverages, and do hereby agree to purchase all alcoholic beverages from a wholesaler licensed and bonded under the laws of the State of Kansas, and do further consent to the immediate revocation of my alcohol beverage retail license, by proper officials, for the violation of such laws, rules or regulations.



Signature of Applicant

\_\_\_\_\_

City Clerk

APPLICATION APPROVED ON THIS \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

by the Mayor and Governing Body of the City of Council Grove, Morris County, Kansas.

CITY LICENSE NUMBER 21

**Kansas Alcoholic Beverage Control Division  
Liquor License**

**Retailer's License**

**OWNER NAME: LK Liquors LLC**  
**DBA: LK Liquors**  
**ADDRESS: 400 E Main Street**  
**Council Grove, KS 66846**

**LICENSE NO: 15431**

The licensee named above has been granted a liquor license by the Kansas Department of Revenue, Alcoholic Beverage Control Division. This license is neither transferable nor assignable and is subject to suspension or revocation.

**PRIVILEGES:**

Allows the licensee to serve free samples of alcoholic liquor; make retail sales of alcoholic liquor, cereal malt beverage, non-alcoholic malt beverage and all other goods and services; deliver alcoholic liquor and cereal malt beverage in the original package to certain other licensees and other sales as authorized by K.S.A. 41-308 and K.S.A. 41-308d.



**AGREEMENT:**

By accepting this license, the licensee agrees to conduct business in compliance with all applicable federal, state, county and city statutes and regulations.

*Debbi Beavers*

Debbi Beavers  
Director, Alcoholic Beverage Control

*Mark A. Burghart*

Mark A. Burghart  
Secretary of Revenue

**EFFECTIVE: 05/12/2023      EXPIRES: 05/11/2025**

**THIS LICENSE MUST BE FRAMED AND POSTED ON THE PREMISES IN A CONSPICUOUS PLACE**

**IMPORTANT INFORMATION**

Contact the ABC Licensing Unit at 785-296-7015 or email [Kdor\\_abc.licensing@ks.gov](mailto:Kdor_abc.licensing@ks.gov) if you have any:

- questions regarding this license
- changes to your business name, location, ownership or officers
- questions about filling gallonage tax; if applicable

Contact your local ABC Enforcement Agent at 785-296-7015 or visit our website at <http://www.ksrevenue.gov/abcccontact.html>

Contact the Miscellaneous Tax Segment at 785-368-8222 or email [Kdor\\_miscellaneous.tax@ks.gov](mailto:Kdor_miscellaneous.tax@ks.gov) if you:

- need assistance with liquor drink or liquor enforcement taxes
- have questions about liquor drink tax bonds, bond relief or bond release

**CLOSING YOUR BUSINESS**

If you are closing your business, you must surrender your liquor license and complete the form at <https://www.ksrevenue.gov/pdf/abc824.pdf>



205 Union  
P.O. Box 313  
Council Grove, Ks. 66848

City Hall Phone (620) 767-6417  
Water Dept. Phone (620) 767-5321  
Fax (620) 767-6749

### Community Events Applications

- 1. NAME Together With Veterans AND Morris County  
ADDRESS 1975 South 950 Road, Council Grove, Kansas 66846
- 2. DATE OF EVENT June 24, 2023  
TIME OF EVENT 6:30 - 10:00 PM
- 3. A SECURITY PLAN. **ATTACH TO FORM**
- 4. A PLAN FOR HOW AND WHEN THE PREMISES WILL BE CLEANED UP  
**ATTACH TO FORM.**
- 5. IS ENTRY TO THE EVENT OR TEMPORARY ENTERTAINMENT DISTRICT IN  
RESTRICTION TO INVITED GUESTS OR OPEN TO THE PUBLIC.  
Open to the public with the purchase of an event ticket
- 6. IDENTIFY THE ON-SITE SUPERVISOR OF THE SPECIAL  
EVENT Jim Crosby
- 7. THE NAME AND ADDRESS OF ANY ADJACENT BUSINESSES WHICH ARE TO  
BE INCLUDED IN THE EVENT AREA OR TEMPORARY ENTERTAINMENT  
DISTRICT. **ATTACH TO FORM**
- 8. A LIST OF STREETS AND/OR STREET RIGHTS-OF-WAY TO BE CLOSED TO  
MOTOR VEHICLE TRAFFIC FOR SUCH EVENT OR TEMPORARY  
ENTERTAINMENT DISTRICT AND THE DATES AND TIMES FOR SUCH STREET  
CLOSURES. **ATTACH TO FORM**

James Crosby  
Applicant's Signature

May 2, 2023  
Date

\*\*\*\*\*CITY USE ONLY\*\*\*\*\*

The above application is hereby granted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for the purpose of retail sales on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, thru the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
City Clerk/City Administrator

\_\_\_\_\_  
Date



CITY OF COUNCIL GROVE · 205 UNION STREET · PO BOX 313

COUNCIL GROVE, KS 66846 · 620-767-5417 · COUNCILGROVE.COM

### Alcohol Consumption and Sale at Community Events Applications

1. NAME: [Riverbank Brewing](#)

ADDRESS: [13 West Main St. Council Grove, KS 66846](#)

2. DATE OF EVENT: [6/24/23](#)

TIME OF EVENT: [6PM-11PM](#)

3. STATE LICENSE PERMIT FOR THE SALE OF ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE: [KANSAS D.E. LICENSE 12490](#)

4. A SECURITY PLAN. **ATTACH TO FORM** --[Attached Community Events Application](#)

5. A PLAN FOR HOW AND WHEN THE PREMISES WILL BE CLEANED UP  
**ATTACH TO FORM.** --[Attached Community Events Application](#)

6. A PLAN AS TO HOW THE EVENT PROMOTER WILL PREVENT THE OFF PREMISES CONSUMPTION OF ALCOHOL AND THE CONSUMPTION OF ALCOHOL BY MINORS.  
**ATTACH TO FORM** --[Barricades will be used. Attached Community Events Application](#)

7. A DETAILED SITE MAP INDICATING ENTRY EXIT POINTS TO THE EVENT VENUE(S), DESCRIPTION OF THE SIGNAGE, BARRIERS, OR MAPS WHICH WILL USED TO DESIGNATE THE AREA IN WHICH ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGES MAY BE CONSUMED, NUMBER AND EXACT LOCATIONS OF ALL ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE SALE/DISTRIBUTION BOOTHS AND THE LOCATION OF ANY LICENSED DRINKING ESTABLISHMENTS THAT DESIRE TO PARTICIPATE IN THE TEMPORARY ENTERTAINMENT DISTRICT.  
**ATTACH TO FORM** --[Attached Community Events Application](#)

- 8. IS ENTRY TO THE EVENT OR TEMPORARY ENTERTAINMENT DISTRICT IS RESTRICTED TO INVITED GUESTS OR OPEN TO THE PUBLIC. **-Attached Community Events Application**
- 9. ATHE TYPE OF ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE TO BE SOLD OR DISPENSED AND THE MEANS OR METHOD WHICH WILL BE USED TO SELL, DISPENSE OR DISTRIBUTE THE ALCOHOL TO EVENT ATTENDEES. **ATTACH TO FORM -Beer by Keg/Jockey Box and/or Can**
- 10. IDENTIFY THE ON-SITE SUPERVISOR OF THE ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE SERVICE. **Jesse Knight – 785.313.3857**
- 11. THE NAME, ADDRESS AND LICENSEE OF ANY DRINKING ESTABLISHMENT, WHICH IS ADJACENT TO THE EVENT AND WHICH HAS EXTENDED ITS LICENSED PREMISES INTO THE TEMPORARY ENTERTAINMENT DISTRICT IF SUCH EVENT IS OCCURRING ON THE PUBLIC STREETS AND SIDEWALKS OF THE CITY OF COUNCIL GROVE. **ATTACH TO FORM -Riverbank Brewing, 13 W. Main St.**
- 12. THE NAME AND ADDRESS OF ANY ADJACENT BUSINESSES WHICH ARE TO BE INCLUDED IN THE EVENT AREA OR TEMPORARY ENTERTAINMENT DISTRICT. **ATTACH TO FORM -N/A**
- 13. A LIST OF STREETS AND/OR STREET RIGHTS-OF-WAY TO BE CLOSED TO MOTOR VEHICLE TRAFFIC FOR SUCH EVENT OR TEMPORARY ENTERTAINMENT DISTRICT AND THE DATES AND TIMES FOR SUCH STREET CLOSURES. **ATTACH TO FORM -N/A**
- 14. IF SIGNS ARE TO BE USED TO DESIGNATE AREAS WERE ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE MAY BE CONSUMED, A DIAGRAM SHOWING THE NUMBER, SIZE AND LOCATION OF SUCH SIGNS. **ATTACH TO FORM -Attached Community Events Application**



Applicant's Signature

5/10/23

Date

\*\*\*\*\*CITY USE ONLY\*\*\*\*\*

The above application is hereby granted this \_\_\_\_ day of \_\_\_\_\_, 2022, for the purpose of retail sales on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, thru the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.



\_\_\_\_\_  
City Clerk/City Administrator

\_\_\_\_\_  
Date

Together With Veterans AND Morris County  
Veterans of Comedy Event  
Neosho Riverwalk Amphitheater  
June 24, 2023

1. Security Plan:
  - a. Council Grove Police Chief, Shawn Wangerin, has been notified of the event.
  - b. Morris County Sheriff, Jay Simecka, has been notified of the event.
  - c. All off duty police officer from the City of Council Grove and the Morris County Sheriff will be offered the opportunity to be hired as Security for the event from 5:00 – 11:00 PM at a rate of \$25.00 per hour.
  - d. All male members of our Steering Committee will be available to act as a reactionary force in the event of any major breakout of unrest. Those include Jim Crosby, Jay Simecka, Markese Godley, Bobby Alexander, and Arthur Wells. Four of the five have training in civil disobedience from their time in the military.
  
2. Clean Up Plan:
  - a. Clean up will be conducted throughout the event.
  - b. Secondary cleanup and removal of all trash will be conducted from 12:30 – Until Completed on June 25<sup>th</sup>, 2023.
  
3. Adjacent Businesses included in the event area:
  - a. Kanvas, 102 West Main Street, Council Grove, Kansas 66846. Will only be used in the event of bad weather.
  - b. Riverbank Brewery, 13 West Main Street, Council Grove, Kansas 66846. Will only be used in the event of bad weather.
  - c. In the event of bad weather, each comedian will be assigned a business to perform in. Once they're done, comedians only will rotate to the other business to perform.
  
4. List of streets and/or street right-of-way to be closed: NONE.

*James Crosby*

James D. Crosby

Facilitator

Together With Veterans AND Morris County

ORDINANCE NO. 2084

AN ORDINANCE ESTABLISHING A PROCESS FOR PERMITTING THE CONSUMPTION OF ALCOHOLIC LIQUOR OR CEREAL MALT BEVERAGE AT COMMUNITY EVENTS AND ESTABLISHING REGULATIONS FOR SALE OR CONSUMPTION AT COMMUNITY EVENTS OR IN TEMPORARY ENTERTAINMENT DISTRICTS.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF COUNCIL GROVE, KANSAS:

Section 1. PURPOSE. The purpose of this ordinance is to establish a process for permitting the consumption of alcoholic liquor or cereal malt beverage at community events and establish regulations for sale or consumption at community events or in temporary entertainment districts.

Section 2. DEFINITIONS.

- (a) *'Applicant'* means any person who has filed a written application for a community event or street closure that is responsible for conducting the event and the responsible organization, corporation or other group on whose behalf the individual is requesting the permit.
- (b) *'Chief of Police'* means the Chief of Police for the City of Council Grove and his or her designee.
- (c) *'Church'* means private property utilized on a regular basis, but in no case less than a weekly basis, for worship services including, without limitation, a synagogue or mosque.
- (d) *'City'* means the City of Council Grove.
- (e) *'Closure of Streets'* means the restriction of vehicular traffic to a street or roadway or portion thereof, and includes the manual control of traffic at intersections by police.
- (f) *'Community event'* means:
  - (1) An outdoor or indoor event on public property with an expected attendance for the duration of the event of 50 or more persons, organized for a particular and limited purpose and time;
  - (2) An outdoor event on private property within the city limits with an expected attendance for the duration of the event of 50 or more persons, organized for a particular and limited purpose and time and open to the general public.  
Such events shall include, but not be limited to: fun runs, roadway foot races, fundraising walks, bikeathons, motor vehicle events, bike races, carnivals, festivals, community celebrations, shows, exhibitions, circuses and fairs. Such term shall also include parades when held in conjunction with a community event as defined by this section, which event is sponsored or conducted by the same applicant. Such term shall not include events, other than fun runs or races, occurring solely on sidewalks or public right-of-way immediately adjacent to public streets.
- (g) *'Community event coordinator'* means the Chief of Police or his or her designee.
- (h) *'Extraordinary police service'* means responsive police services which are in addition to and in excess of the normal police services provided to the location or off-site as a direct result of the event.
- (i) *'Fire chief'* means the Fire Chief for the City of Council Grove or his or her designee.
- (j) *'Motor vehicle'* means every self-propelled vehicle other than a motorized wheelchair.
- (k) *'Motorcycle'* means every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground.
- (l) *'Motor vehicle event'* means motorcycles, automobile cruises, motorcycle runs, motorcycle rallies or parades in which more than 80% of the entries are motor vehicles.

- (m) *'Parade'* means an organized procession of persons, motor vehicles, bicycles, floats, animals or large objects or any combination thereof traveling in unison along or upon a street or roadway in the City which requires the closure of streets or the regulation of vehicular traffic by law enforcement to prevent a conflict with the normal or regular flow of traffic upon the street or roadway.
- (n) *'Park property'* means all grounds, roadways and land acquired and owned by the City and all grounds, roadways and land owned by the City of Council Grove, Kansas, which are designated for use as a park or recreational facility by the city council and are under the management of the City of Council Grove.
- (o) *'Permit holder'* means the person who has been issued a community event permit by the City of Council Grove.
- (p) *'Person'* shall mean a natural person or a legal entity such as, but not limited to an individual, firm, association, joint stock company, partnership or corporation.
- (q) *'Private property'* means all property that is located within the boundaries of the city, except for property that is owned by the city.
- (r) *'Public property'* means any public land, outdoor park and outdoor recreational facilities, streets, highways, municipal parking lots, parkways or alleys, public spaces and rights-of-way within the city.
- (s) *'Street'* or *'highway'* means the entire width between property lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular traffic. Where the word "highway" or the word "street" is used in this title, it means street, avenue, boulevard, thoroughfare, trafficway, alley and any other public way for vehicular travel by whatever name unless the context clearly indicates otherwise.
- (t) *'Temporary entertainment district'* means a defined area, which includes city streets and public sidewalks, on which the city council has authorized the sale, possession or consumption of alcoholic liquor for a specified period of time, during a community event which has been properly licensed under this chapter.
- (u) *'Vehicle'* means every device in, upon or by which any person or property is or may be transported or drawn upon a street, highway or roadway.

Section 3. ENFORCEMENT. The Council Grove Police Department, the Council Grove Fire Department and the authorized representatives of such departments shall be responsible for the enforcement of all provisions of this act.

Section 4. REGULATIONS FOR ALCOHOL CONSUMPTION AND SALE AT COMMUNITY EVENTS OR IN TEMPORARY ENTERTAINMENT DISTRICT.

- (a) Any applicant, who desires to sell or allow the consumption of alcoholic liquor or cereal malt beverage at a community event, shall submit an application to the Community Event Coordinator for the sale or consumption of such alcoholic liquor or cereal malt beverages at such community event or in a temporary entertainment district.
- (b) Such written application must be made on a form provided by the Community Event Coordinator. The application must be submitted to the Community Event Coordinator not less than 7 days before the next regularly scheduled meeting of the Governing Body of the City.
- (c) The written application shall contain the following information:
  - (1) The name and address of the applicant;
  - (2) The dates and times when alcoholic liquor or cereal malt beverages will be served at such event;
  - (3) All necessary and applicable state and city licenses and/or permits for the sale of alcoholic liquor or cereal malt beverage at such event, or written documentation that an application is pending for such permits, or licenses;
  - (4) A security plan;
  - (5) A plan for how and when the premises will be cleaned up;
  - (6) A plan as to how the event promoter will prevent the off-premises consumption of alcohol and the consumption of alcohol by minors;

- (7) A detailed site map indicating:
    - (a) Entry and exit points to the event venue(s);
    - (b) Description of the signage, barriers or maps which will be used to designate the area in which alcoholic liquor or cereal malt beverages may be consumed;
    - (c) The number and exact locations of all alcoholic liquor or cereal malt beverage sale/distribution booths;
    - (d) The location of any licensed drinking establishments that desire to participate in the temporary entertainment district, and a designation of the area of the licensed premises of such drinking establishment(s) which have been extended into the temporary entertainment district.
  - (8) Whether entry to the event or temporary entertainment district is restricted to invited guests, or open to the public;
  - (9) The type of alcoholic liquor or cereal malt beverage to be sold or dispensed and the means or method which will be used to sell, dispense or distribute the alcohol to event attendees;
  - (10) The identity of the on-site supervisor of the alcoholic liquor or cereal malt beverage service;
  - (11) The name, address and licensee of any drinking establishment, which is adjacent to the event and which has extended its licensed premises into the temporary entertainment district if such event is occurring on the public streets and sidewalks of the City of Council Grove. Only those drinking establishments listed on the community event application will be granted approval by the City Council to utilize the city streets, sidewalks or other public property for the extension of their licensed premises;
  - (12) The name and address of any adjacent businesses which are to be included in the event area or temporary entertainment district;
  - (13) A list of streets and or street rights-of-way to be closed to motor vehicle traffic for such event or temporary entertainment district and the dates and times for such street closures;
  - (14) If signs are to be used to designate areas where alcoholic liquor or cereal malt beverage may be consumed, a diagram showing the number, size and location of such signs.
- (d) The City Council shall review written applications for temporary entertainment districts and may, by resolution, authorize the possession, sale and/or consumption of alcoholic liquor on streets which have been closed to motor vehicle traffic and sidewalks in the designated temporary entertainment district.
  - (e) Approval by the City Council, pursuant to this Section, shall not be required for events for which a specific invitation was issued and shall be held entirely on private property.
  - (f) Alcoholic liquor or cereal malt beverages served at a community event or in a temporary entertainment district are to be served in distinctively different containers than those in which non-alcoholic drinks are served.
  - (g) Alcoholic liquor or cereal malt beverages served at a community event or in a temporary entertainment district are not to be sold or served in pitchers, buckets or carafes and no person is to be served or allowed to purchase more than two alcoholic drinks at the same time.
  - (h) Alcoholic liquor or cereal malt beverages shall not be served, sold or consumed in glass bottles, glass containers or glass vessels at a community event or in a temporary entertainment district. However, toasting glasses may be allowed if specifically requested in the application and if approved by the City Council.
  - (i) If multiple alcoholic liquor or cereal malt beverage vendors or licensees are participating in a community event or temporary entertainment district, each vendor or licensee must serve their alcoholic liquor or cereal malt beverage in distinctive containers which identify such vendor or licensee.

- (j) It shall be unlawful for any person, at a community event or in a temporary entertainment district, to sell, serve or allow the consumption of alcoholic liquor or cereal malt beverages to or by any individual who is not wearing a wristband or other identifying device to indicate that the individual is the legal age for consumption of alcoholic liquor or cereal malt beverage.
- (k) It shall be unlawful for any person to possess or consume alcoholic liquor or cereal malt beverages at a community event or in a temporary entertainment district unless such person is wearing a wristband to indicate that such individual is the legal age for consumption of alcoholic liquor or cereal malt beverage.
- (l) It shall be unlawful for any person to distribute, sell or allow the consumption of any alcoholic liquor on the streets or sidewalks within a temporary entertainment district without obtaining the approval of the City Council and any and all necessary state and local permits for the sale of such alcoholic liquor.

Section 5. FEES. All applications to sell or allow the consumption of alcoholic liquor or cereal malt beverages at a community event shall be accompanied by an application fee of \$100.00 which shall not be refundable. All applicants shall be required to have any state licenses which may be applicable.

Section 6. REVIEW PROCESS. The Community Event Coordinator shall review the application and determine whether or not to approve or deny the permit. The following criteria shall be considered:

- (a) The event shall not obstruct the operation of emergency vehicles or equipment in or through the particular permit area;
- (b) The proposed event does not present a safety, noise or traffic hazard;
- (c) The proposed event conforms to regulations regarding the use or allowable number of participants of the proposed venue, location or site;
- (d) The proposed event does not violate the provisions of the ordinances of the City of Council Grove, the laws of the State of Kansas or the laws of the United States;
- (e) If the event requires closure of public streets, such street closures have been approved by the Chief of Police and City Council;
- (f) If the event requests exclusive use of a park property, such request has been approved by the City Council.

Section 7. DENIAL OF PERMIT. The Community Event Coordinator may deny an application if he or she finds any of the following:

- (a) One or more of the specified criteria have not been met;
- (b) The applicant knowingly made a false, misleading or fraudulent statement to the City in the application process;
- (c) The application is incomplete, does not include payment of a required fee or does not contain the information required by this ordinance;
- (d) The application does not satisfy the requirements of the ordinance;
- (e) The applicant fails to comply with any conditions of approval, including but not limited to remittance of fees, charges or deposits;
- (f) Proof of liability insurance;
- (g) Obtaining all other permits or licenses as required by the city ordinance for the proposed event;
- (h) The applicant, within the last two years, has had a previous community event permit revoked for failure to comply with the terms and conditions of the permit or violations of the ordinances of the City of Council Grove;
- (i) The applicant, within the last two years, has organized a community event which did not conform to the plans and applications submitted or which failed to comply with any conditions placed on the event by the Community Event Coordinator;



- (j) The proposed event would be in violation of the ordinances of the City of Council Grove, the laws of the State of Kansas or the laws of the United States;
- (d) The application was not filed more than 7 days before the next regularly scheduled meeting of the Governing Body of the City.

Section 8. INSURANCE REQUIREMENTS. The permit holder for events occurring on public property or on park property shall procure and maintain in full force and effect, during the term of the permit, a policy of insurance from an insurance company authorized to do business in the State of Kansas, which policy includes the City of Council Grove, its officers and agents, as named insureds, and which provides general liability insurance coverage in an amount of not less than \$500,000.00 per occurrence and a minimum of \$50,000.00 property damage coverage. If liquor or cereal malt beverage is to be sold, a liquor liability endorsement in an amount of not less than \$500,000.00 per occurrence and a minimum of \$50,000.00 property damage coverage shall be required. Proof of such insurance shall be submitted to the City prior to the issuance of a permit and maintenance of this insurance shall be a condition of the permit.

Section 9. HOURS OF CONSUMPTION AND OPERATION FOR COMMUNITY EVENTS. Consumption of cereal malt beverage and alcoholic liquor and outdoor entertainment shall cease between the hours of midnight to 8:00 a.m.

Section 10. DISPLAY OF COMMUNITY EVENT PERMIT. A copy of a signed approval letter from the Community Event Coordinator shall be exhibited upon the demand of any city official.

Section 11. USE OF CITY NAME OR LOGO WITHOUT AUTHORIZATION. It shall be unlawful for the permit holder conducting a community event to use the words "The City of Council Grove" or "City of Council Grove" to suggest or indicate that the event is sponsored by the City or to use a facsimile of the seal or logo of the City of Council Grove in promotional materials or advertising for the event without the City's authorization.

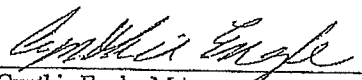
Section 12. ADMINISTRATIVE REGULATIONS. The Community Event Coordinator or his or her designee may adopt administrative regulations that are consistent with and further the terms and requirements set forth in this ordinance. All such administrative regulations must be in writing.

Section 13. NO RELIEF FROM LIMITATIONS OR RESTRICTIONS. The issuance of a community event permit does not relieve any person from limitations or restrictions contained in the codes of the City of Council Grove relating to noise, sanitation or street obstructions.

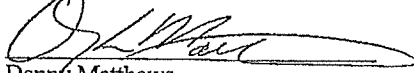
Section 14. PENALTIES. Any person who violates the provisions of this ordinance shall be subject to a fine not to exceed \$500.00 and a jail sentence of thirty days or both such fine and imprisonment. Each day that a violation exists shall constitute a separate offense.

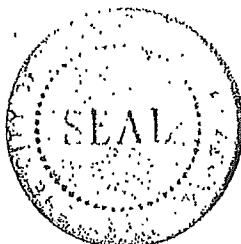
Section 15. EFFECTIVE DATE. This ordinance shall be effective upon its publication in the official city newspaper.

PASSED AND APPROVED BY THE CITY COUNCIL ON THIS 18<sup>th</sup> day of July, 2011.

  
Cynthia Engle, Mayor

ATTEST:

  
Danny Matthews  
City Clerk  
(SEAL)





## PLANNING AND ZONING COMMISSION

CITY COUNCIL MEETING RECOMMENDATION, May 10, 20203

**RECOMMEND THE COUNCIL APPROVE:** ALLOWING BARNDOMINIUMS, SHOUSE AND SHOP HOUSES IN CITY LIMITS, AS LONG AS THE FOLLOWING ARE MET.

1. MUST SUBMIT BLUE PRINTS, DESIGN PLANS AND LOCATION, TO CITY INSPECTOR.
2. CITY INSPECTOR WILL NOTIFY ALL NEIGHBORS WITHIN 300 FEET OF DESIGN LOCATION. OF DESIGN PROPOSED, AND TIME AND PLACE OF THE PLANNING AND ZONING MEETING. WILL NEED A SIGNED LETTER FROM NEIGHBORS.
3. THEN IT WILL BE SENT TO THE PLANNING AND ZONING COMMISSION FOR REVIEW.

PLANNING AND ZONING COMMISSION VOTED 7-0 TO RECOMMEND THAT THE CITY COUNCIL APPROVAL.

**RECOMMENDS THE COUNCIL APPROVE:** ALLOWING ADU (ACCESSORY DWELLING UNITS) AND TINY HOUSES IN CITY LIMITS, AS LONG AS THE FOLLOWING ARE MET.

1. MUST SUBMIT BLUE PRINTS, DESIGN PLANS AND LOCATION, TO CITY INSPECTOR.
2. CITY INSPECTOR WILL NOTIFY ALL NEIGHBORS WITHIN 300 FEET OF DESIGN LOCATION. OF DESIGN PROPOSED, AND TIME AND PLACE OF THE PLANNING AND ZONING MEETING. WILL NEED A SIGNED LETTER FROM NEIGHBORS.
3. THEN IT WILL BE SENT TO THE PLANNING AND ZONING COMMISSION FOR REVIEW.

PLANNING AND ZONING COMMISSION VOTED 7-0 TO RECOMMEND THAT THE CITY COUNCIL APPROVAL.

CITY INSPECTOR: DAN DRUBE



**ADAMS BROWN**  
Strategic Allies and CPAs



**PROPOSAL TO PERFORM  
PROFESSIONAL AUDIT SERVICES FOR**

City of Council Grove, Kansas



May 2, 2023

**AdamsBrown, LLC**

2006 Broadway, Suite 2A

Great Bend, KS 67530

**Danielle M. Hollingshead, CPA**

Phone: (620) 792-2428

[dhollingshead@adamsbrowncpa.com](mailto:dhollingshead@adamsbrowncpa.com)

above + beyond

adamsbrowncpa.com

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May 2, 2023

City of Council Grove, Kansas  
Attn: Nick Jones  
205 Union  
Council Grove, KS 66846

Re: Proposal for Audit Services – December 31, 2022, 2023, and 2024

City of Council Grove, Kansas is seeking audit services from a firm with experience in the governmental industry under the provisions of the *Kansas Municipal Audit and Accounting Guide* who will also provide timely services to meet the needs of its management team. The final audit report and management letters must be completed and delivered to the City no later than the September Council meeting.

Working with organizations like yours to provide timely audit services is our top priority. Adams Brown currently serves over 280 clients in an audit or other attest service capacity. Founded in 1945, Adams Brown is a regional CPA firm of auditors, accountants and strategic allies. With a team of nearly 300 professionals, the firm serves clients throughout the Midwest and beyond with offices in Great Bend, Hays, WaKeeney, Colby, Atwood, Wichita, El Dorado, Overland Park, McPherson, and Hutchinson, Kansas and Jonesboro and Little Rock, Arkansas.

We are licensed to practice in Kansas and Arkansas and are a member of the American Institute of Certified Public Accountants (AICPA) Private Company Practice Section, which requires our firm to have a peer review of our policies and procedures. The peer review ensures that our quality control meets the standards established by our profession. This monitoring by our profession ensures that our staff maintains expertise in all areas of auditing and accounting and provides clients with quality service. In addition, the firm belongs to the AICPA Governmental Audit Quality Center that specializes in governmental accounting and auditing standards. This Center ensures the firm has met the criteria to perform governmental audits.

Adams Brown currently serves 24 cities and 46 other municipalities in Kansas. Of the previously mentioned clients, approximately 20 also receive single audit services from us. In addition to the traditional services provided, the following specialized services are also available:

- Internal Control and Workflow Analysis
- Operation of Efficiency Audits
- Cost Controls
- Budgets and Forecasts
- Strategic Planning
- Consulting

All professional staff are required to acquire annually a minimum of 40 hours of continuing professional education, and all CPAs hold memberships in both the American Institute of Certified Public Accountants and the Kansas Society of Certified Public Accountants.

Danielle M. Hollingshead, Principal, is a member of the Kansas Municipal Audit and Accounting Board of Editors and assists with the Kansas Society of Certified Public Accountants' annual conference for governmental audits. Alexis Crispin, Senior Audit Staff, has obtained the Single Audit Certificate offered through the AICPA.

This audit proposal is a firm and irrevocable offer for a period of ninety (90) days after the date of the proposal.

In closing, we are confident our team will meet your needs efficiently, cost-effectively and with great enthusiasm. City of Council Grove, Kansas would be an important client to Adams Brown, and we are genuinely eager to serve you. Based on our involvement with the KMAAG Board of Editors as well as our extensive experience with governmental and single audits, City of Council Grove, Kansas would receive the service and experience it deserves in an audit firm.

*Adams Brown, LLC*

**ADAMSBROWN, LLC**  
Certified Public Accountants  
Great Bend, Kansas



# Independence and License

## INDEPENDENCE

AdamsBrown, LLC is independent with respect to City of Council Grove, Kansas in accordance with professional standards promulgated by the American Institute of Certified Public Accountants, Government Auditing Standards issued by the Comptroller General of the United States, the State of Kansas Board of Accountancy, the State of Kansas CPA Society, state statutes, and other regulatory agencies where applicable.

It is the policy of our firm that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the AICPA, Government Auditing Standards issued by the Comptroller General of the United States, the State of Kansas Board of Accountancy, the State of Kansas CPA Society, state statutes, and other regulatory agencies where applicable. The procedures listed below are followed to ensure compliance with this policy:

1. An Independence, Integrity and Objectivity Representation is completed by all professional personnel when hired (and annually thereafter). The Audit and Assurance Service Line Leader is responsible for obtaining the representation letters.
2. Additions to our client list are communicated to all personnel on a timely basis by a memorandum from the office manager.
3. For clients of whom the firm is not independent, only compilation services are performed, and our lack of independence is noted in the report.
4. Current copies of all applicable independence, integrity, and objectivity requirements are maintained by the Audit and Assurance Service Line Leader.
5. The work programs and standard forms in the accounting and auditing manuals used by the firm include steps that require:
  - a. A determination of independence and objectivity on each new and recurring client.
  - b. A consideration of unpaid fees.
  - c. An annual confirmation of the independence of another accountant performing work on a segment of an audit, review, or attestation (including forecast and projection) engagement.
  - d. Appropriate reporting on compilations in which the firm is not independent.
6. All independence, integrity, and objectivity questions are resolved by the Audit and Assurance Service Line Leader.

## LICENSE

AdamsBrown, LLC is licensed to practice in Kansas. The anticipated key professional staff on this engagement are Certified Public Accountants licensed to practice in Kansas.

# Firm Profile

## BACKGROUND AND QUALIFICATIONS

Founded in 1945, Adams Brown is a leading regional CPA firm of auditors, accountants and strategic allies. With a team of nearly 300 professionals, the firm serves clients throughout Kansas and the Midwest with offices in Great Bend, Hays, WaKeeney, Colby, Atwood, Wichita, El Dorado, Overland Park, McPherson, and Hutchinson, Kansas and Jonesboro and Little Rock, Arkansas. The firm is licensed to practice in Kansas and Arkansas and is a member of the American Institute of Certified Public Accountants Private Company Practice Section, which requires our firm to have a peer review of our policies and procedures. The peer review ensures that our quality control meets the standards established by our profession. This monitoring by our profession ensures that our staff maintains expertise in all areas of auditing and provides clients with quality service. No other federal or state reviews of Adams Brown have occurred within the last three years.

All anticipated employees assigned to perform services for City of Council Grove, Kansas are independent in accordance with professional standards promulgated by the American Institute of Certified Public Accountants, Government Auditing Standards issued by the Comptroller General of the United States, the State of Kansas Board of Accountancy, the State of Kansas CPA Society, state statutes and other regulatory agencies where applicable. All professional staff are required to acquire annually a minimum of 40 hours of continuing professional education, and all CPAs hold memberships in both the American Institute of Certified Public Accountants and the Kansas Society of CPAs. In addition, professional staff are required to complete 24 hours of governmental continuing education every two years. The firm is also a member of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants.

Adams Brown currently serves over 280 clients in an audit and other attest services capacity. This includes 24 cities and 46 other municipalities in Kansas. Single audits are performed on approximately 20 of these entities annually. The average retention of our municipal clients is approximately 20 years.

There are 10 professional staff who dedicate 100% of their time and approximately 3 additional professional staff who dedicate 50% of their time to municipal audits. The audit work for all engagements is completed by a dedicated audit team rather than a specific office.

For a complete list of services and personnel, visit our website at [www.AdamsBrownCPA.com](http://www.AdamsBrownCPA.com).

# Staff Qualifications

## **Meagan M. Wellbrock, CPA**

[mwellbrock@adamsbrowncpa.com](mailto:mwellbrock@adamsbrowncpa.com)

**Position** – Assurance Partner, Audit and Attestation Service Line Leader

Meagan joined Adams Brown as a full-time staff member in 2007. Since that time, she has primarily focused on providing audit and assurance services, being promoted to audit and assurance service line leader in 2016. Meagan is responsible for managing audit and assurance engagements in a variety of industries, including governmental entities and Uniform Guidance audits.

## **Danielle M. Hollingshead, CPA**

[dhollingshead@adamsbrowncpa.com](mailto:dhollingshead@adamsbrowncpa.com)

**Position** – Assurance Principal, Governmental Industry Leader

Danielle joined the firm in 2009. She currently devotes 100% of her time to audit work, with her primary focus on governmental entities. Danielle currently sits on the Kansas Municipal Audit and Accounting Board of Editors and has also served on the Kansas Society of Certified Public Accountants' conference committee for the annual governmental conference for the past several years.

## **Jami I. Benyshek, CPA**

[jbenyshek@adamsbrowncpa.com](mailto:jbenyshek@adamsbrowncpa.com)

**Position** – Assurance Senior Manager

Jami joined the firm in 2012. She currently devotes 100% of her time to audit work, with her primary focus on governmental entities.

## **Alexis Crispin, CPA**

[acrispin@adamsbrowncpa.com](mailto:acrispin@adamsbrowncpa.com)

**Position** – Assurance Senior Staff

Alexis began her career with Adams Brown in 2019. Alexis currently devotes 100% of her time to audit work, with her primary focus on governmental and nonprofit entities, as well as Uniform Guidance audits. She has obtained the Single Audit Certificate offered through the AICPA.

## **Delaney Smith**

[dsmith@adamsbrowncpa.com](mailto:dsmith@adamsbrowncpa.com)

**Position** – Assurance Staff

Delaney joined the firm in 2021. She currently devotes 100% of her time to audit work, with her primary focus on governmental entities.



# Prior Municipal Audit Experience

<u>Name of Entity</u>	<u>Contact Person</u>
City of Oakley	Leann Hughes, 785-671-3611
City of Osborne	Hanna Eilert, 785-346-5611
City of Holyrood	Stephanie Petermann, 785-252-3652
City of St. John	Jamie Crawford, 620-549-3208
City of Lindsborg	Kristi Northcutt, 785-227-3355
City of Ellinwood	Kim Schartz, 620-564-3161
City of Stafford	Jami Downing, 620-234-5011
City of Pratt	Brent Carver, 620-672-6446
City of Hays	Kim Rupp, 785-628-7300
City of Colby	Debbie Zerr, 785-460-4400
City of Lincoln Center	Heather Hillegeist, 785-524-4280
City of Hillsboro	Matt Stiles, 620-947-3162
City of Junction City	Lindsay Miller, 785-238-3103
City of Lansing	Beth Sanford, 913-727-2487
City of Ellis	Amy Burton, 785-726-4812
City of Anthony	Cyndra Kastens, 620-842-5434
City of Little River	Sue Peters, 620-897-6260
City of Lyons	Chad Buckley, 620-257-2320
City of El Dorado	Alyssa Warner, 316-321-9100

Additional audit experience can be provided if requested.

# Audit Approach

Our audit approach is designed to achieve compliance with all applicable auditing and financial reporting standards in the most efficient manner possible. A comprehensive approach to complete the audit will be established through collaboration between our leaders and City of Council Grove, Kansas' management.

Work will be scheduled to minimize disruption of the day-to-day responsibilities of your personnel and to meet your deadlines to allow for adequate time for submission to your appropriate recipients.

Auditing standards generally accepted in the United States of America require evaluation of internal accounting controls. This evaluation will assist in designing the nature, timing, and extent of further audit procedures to allow for us as auditors to express an opinion on the financial statements based on the work performed. During the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

The audit engagement will be segmented into 3 parts: initial fieldwork, final fieldwork, and wrap-up procedures. Both the initial fieldwork and wrap-up procedures segments will be completed at Adams Brown office locations. The initial fieldwork and wrap-up procedures will be conducted primarily by the principal and manager on the job. An electronic engagement organizer is utilized to transmit reports needed for the initial fieldwork to be completed remotely.

An understanding of the City's internal control structure will take place primarily during the initial fieldwork through inquiry of City staff. Once documented by us as auditors, the control structure will be reviewed by City staff to ensure all parties are in agreement. While out for final fieldwork, various controls will be observed further to ensure the controls are operating as designed.

Approximately three auditors will complete final fieldwork at the City's office. Final fieldwork will be conducted by all levels of staff. Adams Brown utilizes a risk-based approach to conducting audits which allows for us to focus on the most significant risks of the City. In general, testing for these areas noted is substantive in nature using sampling techniques. Third-party confirmations may also be utilized.

Substantive procedures will make up most of the audit procedures utilized on this engagement, excluding procedures surrounding compliance with Federal laws and regulations. These procedures will include inquiry, observation, and analytical techniques established to provide insight into the most significant risks of the City. A detailed review of year-end accounts payable and encumbrances will occur as well.

As part of the audit, we will assist with the preparation of your financial statements and related notes in compliance with the regulatory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions.

# Audit Approach

Communication throughout the engagement is critical to a successful outcome. Work for the City's audit begins well in advance of final fieldwork at the City office and is expected to begin as soon as information is available from City personnel. Final fieldwork will be scheduled at a time convenient for City of Council Grove, Kansas, dependent on final reports being provided at least two weeks prior to fieldwork. During a wrap-up meeting during final fieldwork, we will discuss with City personnel the remaining timeline for the wrap up of the audit.

A draft copy of the audit report shall be available for review no later than two weeks prior to delivery to the Council, assuming all information is received timely. We will review the audit draft with City management before the final report is prepared. The final audit report and management letters will be completed and delivered to the City no later than the September Council meeting. We will have an audit team member deliver the audit report to the City Council remotely.

Management letters are critical pieces of an audit. It is the firm's philosophy to ensure that controls, policies, and procedures are developed and executed in ways that protect both the City and the people employed by the City. It is firm policy to work with the City during this process, highlighting areas that are working well and recommending solutions that will benefit the City and employees alike.

At the time of this proposal, there are no anticipated potential audit problems pertaining to the City's audit.



# Audit Quality Control

In addition to review by the engagement supervisor, City of Council Grove, Kansas' audit report and work papers will include a second review by a qualified audit reviewer at AdamsBrown, LLC prior to issuance. Meagan M. Wellbrock will be conducting this quality control review. Meagan's classification and qualifications can be found in the Staff Qualification section, page 5. Additional activities performed by AB's Audit and Attestation Service Line Leader are outlined in the Independence and Licensing section, page 3.

# References

Name and Address of Entity	Contact Person
City of Ellinwood 104 East 2 <sup>nd</sup> Street Ellinwood, KS 67526	Kim Scharzt, 620-564-3161
City of Osborne 128 N First Osborne, KS 67473	Hanna Eilert, 785-346-5611
City of Holyrood 110 S Main Holyrood, KS 67450	Stephanie Petermann, 785-252-3652
City of Stafford 112 W Broadway Stafford, KS 67578	Jami Downing, 620-234-5011
City of Ellis 815 Jefferson Street Ellis, KS 6763	Amy Burton, 785-726-4812

Completed audit reports for any of the references listed above can be found in the Municipal Audits – FY 2021, FY 2021 - Cities folders at the following website:

<https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>

# Fees for Services

We strive to provide the highest quality service for a fair and competitive fee. To be a satisfied client of the firm, we must bring you value beyond your investment. Below is an estimate of our professional fees for audit services to be provided for the year indicated. We expect that our initial audit of the financial statements of City of Council Grove, Kansas will not exceed the following:

YEAR ENDED	CITY AUDIT FEE	SINGLE AUDIT FEE PER MAJOR PROGRAM
December 31, 2022	\$14,250	\$5,000
December 31, 2023	\$14,670	\$5,000
December 31, 2024	\$15,120	\$5,000

Fees noted above include travel for three staff for one day and a remote delivery to the Council. If more days are required or an in-person delivery is necessary, additional fees will be assessed. Fees for this engagement are based on our standard rates and estimate of the number of professional hours required. Work performed will be assigned to various staff levels to keep your costs to a minimum. Fees for the above services assume full and timely cooperation and assistance by your management team.

During the fiscal year, City of Council Grove, Kansas may have technical questions that arise. At such times, you should contact us to ensure that all technical issues are handled correctly throughout the year. The costs for these questions are included in the fees noted above. Should items come up during the year that are not within the scope of the items outlined in this proposal, we will work together to arrive at an agreed-upon price for these new items prior to any time being incurred on the additional project.

While we are cognizant of your investment, our goal is not to be the firm with the lowest fee, but rather to be the firm that provides the best service at a fee commensurate with the value of the services provided. Considering that many of our clients have been clients for 20 to 30 years and that fees are seldom an issue for any of our clients, we are confident that you will find our fees reasonable based on the services received. In establishing our fees for recurring services and in charging for our services for special engagements, our goal is to establish and maintain a long-term relationship. We believe the fees we have quoted are within a range that will enable us to provide you with the quality services that you desire and expect.

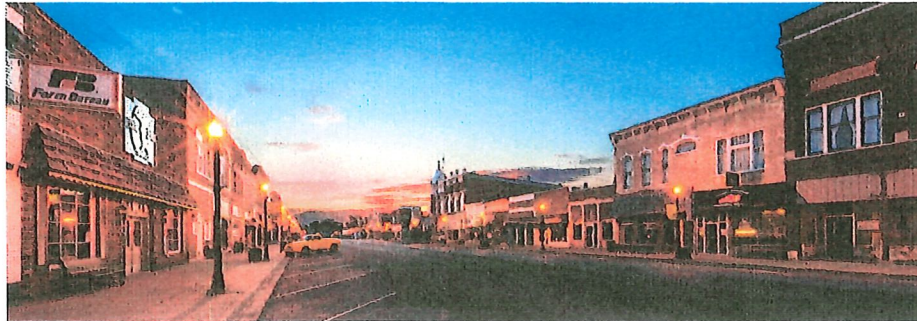
# RESPONSE TO RFP

## AUDIT SERVICES

### FOR

### CITY OF COUNCIL GROVE, KANSAS

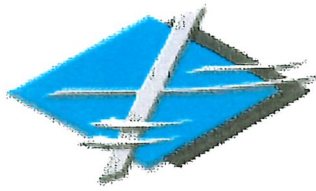
FISCAL YEAR ENDING DECEMBER 31, 2022, 2023, 2024, 2025, and 2026



<b>Submitted by:</b>	Loyd Group, LLC
<b>Firm Address:</b>	520 S. Main St P.O. Box 7 Galva, KS 67443
<b>Contact Person:</b>	D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC
<b>Telephone:</b>	620-654-7565
<b>Proposed Term of Agreement:</b>	The proposed term of agreement for the services and costs quoted in this submittal is for a period of one years, for the audit of FY 2022, FY 2023, FY 2024, FY 2025, and FY 2026.
<b>Certification as of April 28, 2023:</b>	The undersigned hereby certifies that this proposal meets or exceeds all of the requirements as specified in City of Council Grove’s Request for Proposal except as otherwise indicated and supported by supplemental schedules or attachments included with this proposal.
<b>Authorized Signature:</b>	<i>D. Scot Loyd</i>



520 S. Main Street  
 P.O. Box 7  
 Galva, KS 67443  
 620-654-7565  
[www.loyd-group.com](http://www.loyd-group.com)



## LOYD GROUP, LLC

City of Council Grove  
 205 N Union  
 Council Grove, KS 66846

Thank you for considering D. Scot Loyd and his team at the Loyd Group, LLC to serve as your auditor and financial accounting standards advisor for the year ending December 31, 2022. Based on our history, we feel the selection of our team will assist you in the future. We pledge to serve you with distinction.

I transitioned at 12/31/2021 from Swindoll, Janzen, Hawk and Loyd LLC (SJHL) where I have spent 35 years doing mostly governmental audits. I left the firm as a partner at SJHL on December 31, 2021 to start a new accounting and auditing firm called the Loyd Group, LLC. This will all be captured in the future in an engagement letter if we were to win the audit bid. The firm is specializing in governmental audits and the staff listed herein are all professionals who work primarily on governmental auditing.

### Our Qualifications to Serve You

There are many reasons to work with D. Scot Loyd and his team, as we will assist you in the future for your audit and consultation services needs, including the following:

- **Focus on Quality**
- **State of the Art Technology**
- **Auditing Experience with Governments of All Sizes**
- **Competitive Fee**
- **Accessible**— The individuals assigned to your account are accessible. We will return all phone calls within 24 hours and are committed to meet on short notice. Additionally, you may call us at our homes outside of normal business hours by contacting Scot Loyd at (620) 654.7565 (cell) or email [scot@loyd-group.com](mailto:scot@loyd-group.com).

We offer your organization the resources and expertise of a larger regional group combined with the local knowledge and experience of a hometown Kansas practice. We would be pleased to provide any other information or answer any questions that you may have regarding this proposal. If you have any questions or need additional information, please contact D. Scot Loyd.

Very truly yours,

*D. Scot Loyd*

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

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D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

*"Creating Maneuverability in Government"*

## E. Firm Profile

1. Firm Name: **Loyd Group, LLC**
  
2. State whether the firm is national, regional or local: **Local, with office location in Galva KS. Employees work virtually with locations in Hutchinson, Colwich, McPherson, Galva, Sabetha and Kansas City Area.**
  
3. Year Established: **2022. The members of this firm worked for Swindoll, Janzen, Hawk and Loyd, LLC for the majority of their careers before starting the Loyd Group. Scot Loyd was with the firm for over 35 years and the senior manager has worked in the governmental audit industry for over 20 years. Remaining staff range from new to 6 years.**
  
4. Business address office that would be handling this engagement:  
**520 South Main, Galva, KS 67443.**
  
5. Former firm name and year established (if applicable): **Starting New as of January 1, 2022; however, Scot has been in the governmental audit, budget and consulting space for over 38 years.**
  
6. Personnel profile of the office handling the engagement (the hourly rates multiplied by the estimated hours may exceed the actual dollars bid on the audit engagement. We consider this overage an investment in the City as a client.):

Firm Staff Categories	Total Staff	Assigned to this Audit	Hourly Rate	Estimated Hours
Partners (Members)	1	1	\$300	15
Managers	1	1	\$225	50
Staff Accountants	5	2	\$150	89

7. Firm's continuing professional education policy: **All staff members exceed the necessary continuing professional education requirements.**
  
8. Does the firm have a quality control document or plan? **Yes, we have a quality control document in place and established.**
  
9. Has the firm been subject to a peer review within the last 3 years? **No, as this firm just began in January, this has not occurred yet. It is required that we have a Peer Review within the first 18 months of starting. However, under the Swindoll, Janzen Hawk, and Loyd, LLC firm, the firm underwent all the required peer reviews without any findings/exceptions. Scot was incharge of the Quality Controls of SJHL and went through 11 Peer Reviews as the Quality Controls Partner.**
  
10. Additional services provided by firm without the use of outside consultants:
  - Budget Preparation
  - Consultation on many different matters. For example SPARK and ARPA funding in the last two years.

## Statement of Independence

P35

Loyd Group, LLC also represents that it is independent of The City in accordance with the professional standards and ethics promulgated by the AICPA and those standards required under Government Auditing Standards, also called the Yellow Book. All certified professional staff are fully licensed to practice in the State of Kansas as certified public accountants.

## Qualifications

These professionals offer over 60 years of combined service to various audited entities, plus other professionals in our firm that will be behind the scenes providing those technical services that make our firm a top performer in the auditing arena. No firm can match the talent and commitment of our professional team. The individuals on the team make the difference in quality. We have consistently proven that we are there when needed; we get the job done.

### D. Scot Loyd, CGFM, CPA, CFE, CGMA, CNC

#### Owner

#### Education

B.A. in Accounting from Tabor College, Hillsboro, Kansas, 1983.

#### Certification

Certified Public Accountant, Kansas, 1986 (Certificate No. 5242)

Certified Government Financial Manager, 1996 (Certificate No. 4171)

Certified Fraud Examiner, 2012 (Member No. 18043)

Chartered Global Management Accountant, 2013 (Certificate No. 110041452)

Certified Numbers Coach



#### Professional Experience

Scot has over 38 years of audit and accounting experience gained with audit organizations. He has operated a diversified governmental practice relating to federal, states, counties, cities, schools, colleges, Single Audits of not-for-profits and governmental entities, governmental software development and consultation on other miscellaneous entities. He has been a Member/Owner with the firm Swindoll, Janzen, Hawk & Loyd, LLC of McPherson, Kansas since January 1 1990. From June 1986 to December 1989, Scot was a staff accountant/manager with this same firm. Prior to joining his current firm, Scot was a staff accountant with the firm of Yerkes and Michels, CPA's in Independence, Kansas from May 1983 to June 1986. He was also an intern with Yerkes and Michels, CPA's for the summer of 1982.

#### Local Governments

During his tenure at the firm, Scot has provided the following services for local government clients: audit, budget, general and technology consultation, training, software development and operational management. Specifically, Scot has audited and/or been associated with the following Federal programs as they relate to these local governments:

- Department of Transportation (DOT)
- Department of Housing and Urban Development (HUD)
- Department of Agriculture (USDA)
- Department of Interior (DOI)
- Department of Health and Human Services (HHS)
- Department of Homeland Security (specifically FEMA)
- SPARK and RESCUE Funding through the Cares Act and the American Rescue Plan, respectively



### **Governmental Software Development**

Scot has been involved with the development and implementation of various Windows based software programs for governmental entities. Scot's governmental background provides and audit/financial statement approach to the unique programming of the software products.

- Through January 2005, Scot was involved with a software project for the State of Oklahoma. Through his professional relationships with Crawford and Company, CPAs in Oklahoma County, the Oklahoma Municipal League (OML) has adopted governmental software as the software of choice through their website for Oklahoma cities.
- In September 2003, Saline County, Kansas decided to take the same opportunity in Emporia USD 253 software arena. He has been involved with the development of a very similar county PC software product for Saline County and other county software customers through January 2005.

### **Federal Emergency Management Agency**

As sub-contractors for Cotton & Company, located in Washington, D.C. SJHL assisted in conducting performance audits of disaster assistance grants to which FEMA has obligated many millions of dollars of funding to states, and Scot was one of the partners/managers on this work. FEMA typically awards a single grant to a state where a disaster has occurred, and the state office that handles emergencies is the grant recipient. The agencies and entities are the sub-grantees. The objective of this audit is to determine compliance by the state and certain sub-grantees with grant management regulations. This audit is being conducted in accordance with federal regulations, guidance provided by FEMA's Office of Inspector General, FEMA's audit guide, and with Government Auditing Standards, as promulgated by the Comptroller General of the United States. Scot's firm was involved with the States of Nebraska, Kansas, Oklahoma, Nevada, Iowa, Missouri, and Arizona.

### **State of Kansas**

One of the more notable engagements under his supervision was the sub-contract arrangement with Deloitte & Touche, LLP on the State of Kansas audit. Through this arrangement he was responsible for supervision and performance of a portion of the statewide Single Audit. He was involved or in charge of auditing the following Federal/State programs:

- Department of Health and Human Services (HHS)
- Department of Agriculture (USDA)
- Department of Defense (DOD)
- Department of Justice (DOJ)
- Department of Interior (DOI)
- Review of the Social Rehabilitation Services (SRS) Cost Allocation Plan

### Book Authorship and Reviews

Scot was a co-author and has assisted various vendors and authors in book reviews in past years. He has co-authored several books or publications with Michael A. Crawford, the following publications being the most notable:

- 2005-2010 CCH Miller Governmental GAAP Guide
- 2005-2010 CCH Miller Governmental GAAP Practice
- 2008-2010 CCH Miller Governmental Auditing Guide
- CCH Governmental GAAP Update Service
- 2007-2010 “CPA’s Guide to Independence and Ethics”

### Public Speaking Engagements

Scot has extensive involvement as a presenter at conferences in conjunction with the Kansas Association of Counties, Kansas Association of County Commissioners, Kansas Association of School Business Officials, Kansas Association of County Treasurers, Kansas County Officials Association, Wichita State University Hugo Wall School of Urban and Public Affairs—County Clerk’s, City Clerk’s and Municipal Finance Officers of Kansas, American Institute of Certified Public Accountants (AICPA), and State Societies of Certified Public Accountants Governmental Accounting and Auditing Conferences, etc.

### Other Professional Experience and Affiliations

Scot has been extensively involved in Federal, State and Local government and auditing standards committee activities, along with youth leadership activities.

- American Institute of Certified Public Accountants Government Performance and Accountability Committee (GPAC). Served a four year term on this committee from October 1, 2006 to September 30, 2010. Scot was the only CPA in the United States from a firm that was on this committee.
- American Institute of Certified Public Accountants Professional Ethics Executive Committee (PEEC). Served a three year term from October 1, 2003 to September 30, 2006 on this committee. Scot assisted the AICPA Ethics Division staff in conducting investigations of CPA referrals regarding audit failures or independence violations.
- U.S. Comptroller General appointed Scot to the U.S. GAO Strategic Planning Task Force as of June 19, 2003. Scot was the CPA representative from the United States to serve on a task force of Federal, State, Local government representatives and CPA Society representatives to develop a strategic plan relating the National Intergovernmental Audit Forum to the 10 Regional Intergovernmental Audit Forums across the United States.
- American Institute of Certified Public Accountants, Partnering for CPA Practice Success (PCPS) Technical Issues Committee (TIC). Scot was chairman of this committee’s governmental zone from October 1, 1999 to September 30, 2001. Scot was reappointed to this Committee in May 2019 for a three year term.
- Kansas Society of Certified Public Accountant’s Governmental Accounting and Auditing Committee. Scot was chairman from September 1992 to August 1995, and remains a member of this committee (currently called a task force).



- Kansas Society of Certified Public Accountant's representative to the Mid-America Intergovernmental Audit Forum (MAIGAF) since 1992. As of January 2002 and again in December 2010, Scot served as Chairman and on the Board until 2015.
- Kansas Municipal Audit and Accounting Guide (KMAAG) Editorial Board, beginning in September 2012. This is Scot's second time to be on the editorial board for KMAAG. Scot served as Chairman and on the Board until 2015.
- Government Finance Officers of America (GFOA) Special Report Review Committee 1992 to 2003.
- Associate member of the Kansas Bankers Association.
- Fellowship of Christian Athletes (FCA) State of Kansas board member/consultant and huddle leader 1997 to present.
- Various other positions in organizations furthering the governmental accounting, financial management and auditing profession.

### **Continuing Professional Education**

FY June 30, 2022 and prior, Scot has met and/or exceeded the required CPE hours.

## Christina J. Henson, CPA, CGMA

### Senior Manager

#### Education

Masters in Accounting from Kansas State University, Manhattan, Kansas, 2001.

#### Certification

Certified Public Accountant, Kansas, 2004 (Certificate No. 9945)

Chartered Global Management Accountant, 2013



#### Professional Experience

Christina has 21 years of audit and accounting experience and specializes in local government auditing and the related Single Audits associated with the entities. Entities she focuses on include community colleges, school cities and cities.

#### Local Governments

Christina has audited and/or been associated with the following federal programs as they relate to these local governments:

- Department of Agriculture (USDA). CFDA #10.781 Water and Waste Disposal Systems, CFDA #10.553 School Breakfast Program, CFDA #10.555 National School Lunch Program, CFDA #10.558 Child and Adult Care Food Program.
- Department of Education (ED). CFDA #84.010 Title I, CFDA #84.027 Title VI-B IDEA and Title VI-B Discretionary Spending Projects, Student Financial Aid Cluster including CFDA #84.007 SEOG, CFDA #84.033 Federal Work-Study, CFDA #84.063 Pell, CFDA #84.268 Federal Direct Student Loan, & CFDA #84.375 Academic Competitiveness Grant, CFDA #84.042A TRIO Student Support Services cluster, CFDA #84.048 Vocational Education Basic Grants.
- U.S. Department of Health and Human Services (HHS). CFDA #93.600 Head Start.
- U.S. Department of Housing and Urban Development (HUD). CFDA #14.228 Community Development Block Grant.
- U.S. Department of Transportation (DOT) CFDA #20.500 Federal Transit Capital Investment Grants, CFDA #20.509 Formula Grants for Other than Urbanized Areas.
- U.S. Department of Health & Environment. CFDA #66.458 Water Pollution Control.

#### Not-for-profit engagements

Christina has been involved in several audits for not-for-profit engagements, including several foundations related to community colleges. Through this engagement she has had the opportunity to experience and apply many unique and complex accounting principles related to not-for-profit engagements.

**Income Tax**

Christina has 21 years experience in the preparation of federal and state income and excise tax returns. Areas of practice include individuals, partnerships and LLCs, corporations, S-corporations, and nonprofits/private foundations form 990 series. Income tax research, consultation, and helping clients with IRS and Kansas letters and audits are an important part of Christina's practice.

**Other Professional Experience and Affiliations**

Christina has been involved in State and Local activities. The following bullets summarize Christina's involvement with these activities:

- New member of the Kansas Municipal Audit and Accounting Guide (KMAAG) Board of Editors
- Member of the American Institute of Certified Public Accountants
- Member of the Kansas Society of Certified Public Accountants
- Associate member of the Kansas Bankers Association

**Continuing Professional Education**

FY June 30, 2022 and prior, Christina has met and/or exceeded the required CPE hours.

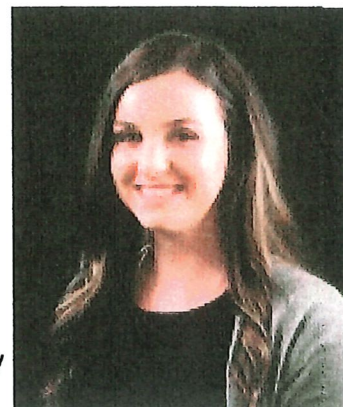
**Hope Rein, CNC**  
**Senior Accountant**

**Education**

B.A. in Accounting from Pittsburg State University, Pittsburg, Kansas, 2016.

**Professional Experience**

Hope started in the audit area with Swindoll, Janzen, Hawk & Loyd, LLC in 2016. Her experience includes audits of school, cities, private and community colleges and cities.



**Professional Affiliations**

Associate Member of Kansas Society of Certified Public Accountants

**Continuing Professional Education**

FY June 30, 2022 and prior, Hope has met and/or exceeded the required CPE hours.



The engagement is planned so that fieldwork can be completed in a maximum of one week, which includes being on location at the City’s office for no more than one to two days to gather first year audit information. We estimate that a crew of two to three auditors will be present on this engagement at all times. The following bullets provide an overview of the flow of the dates relating to the audit services relating to The City:

- **Since The City has secured the auditor for the December 31, 2022 audit after year end, we will need to get started with the set process as soon as the City is ready. The process of assembling your chart of accounts and trial balance electronically, working papers and technology auditing processes necessary to be ready for the work to be done to meet your deadlines set out in the RFP, will need to get started upon acceptance of engagement.**
- The fieldwork conducted at The City’s office should be conducted in the normally in the months of February to April (depending on when The City is ready for the audit). This first year we will be just doing our best to get it done over the summer. This will be set in agreement with The City’s management team and their completion of closing The City’s general ledger, including encumbrances outstanding, and the completion of the preparation of the financial statements.
- We will review your draft financial statements and governing body communication letter will be completed and delivered to The City management no later than two weeks after The City makes their final changes to their financial statements. The final report would be available to The City management and governing body no later than June 15th of in a normal year noted in the contract. We will have a representative available from our firm to discuss the audit with The City’s Council.

A general overview of the engagement is outlined below:

Audit Areas	Projected Hours
<b>PLANNING:</b>	
<ul style="list-style-type: none"> <li>• Perform pre-engagement activities, such as assessing the engagement risk and establishing the terms of the engagement, through means of an engagement letter.</li> </ul>	10
<ul style="list-style-type: none"> <li>• Perform preliminary planning by gaining an understanding of The City’s objectives and the accounting process. This will be done by using various memos developed for schools that will be specifically adapted to your operations. These memos will be given to City personnel to update each year and be reviewed with the engagement team. We will also determine planning materiality for the financial statements and perform preliminary analytical review procedures. Hopefully obtaining as much information as possible electronically.</li> </ul>	10
<ul style="list-style-type: none"> <li>• Assess risks involved with the engagement through gaining an understanding of the control environment at The City, including EDP.</li> </ul>	10
<ul style="list-style-type: none"> <li>• Develop an audit plan and a specific detailed assessment/procedural memo over the major sections of The City as follows:</li> </ul>	
<ul style="list-style-type: none"> <li>◊ <b>Minutes</b> – The City will provide copies of the Board’s minutes throughout the year audited and up to the date of the audit report.</li> </ul>	4
<ul style="list-style-type: none"> <li>◊ <b>Budget</b> – We will review the budget and the appropriateness of the budget categories as they relate to actual expenditures and that the budget is in compliance with Kansas Statutory authority relating to budget limits.</li> </ul>	5
<ul style="list-style-type: none"> <li>◊ <b>Cash/Investments</b> – The City will provide reconciliation of all bank accounts and investments. These accounts will provide support for the cash balance totals in the general ledger. The City will also provide a worksheet of pledged securities held throughout the year at the various financial institutions.</li> </ul>	12
<ul style="list-style-type: none"> <li>◊ <b>Revenues</b> – The City will provide detail and summary reports. We will use analytical procedures over a five-year history, actual-to-budget comparisons by fund, and confirmations of federal, state, city and other sources as verification of the revenues.</li> </ul>	12



## Services - Approach and Timing

<p>◇ <b>Expenditures</b> – The City will provide detail and summary reports. We will use analytical procedures over a five-year history and actual-to-budget comparisons by fund as verification of the expenditures. Encumbrance and accounts payable lists will be provided by The City. We will also test various controls over expenditures, including payroll, and will have The City provide us with the appropriate information as necessary.</p>	12
<p>◇ <b>Debt/Leases</b> – The City will provide all information to debt issuances and lease agreements open during the year.</p>	12
<p>◇ <b>Grants</b> – The City will provide a listing of all grant awards received during the year. If the The City has expended over \$750,000, then a Single Audit will be required. The City will be responsible for gathering all grant records (i.e. who maintains the grant records, arranging for grant records to be brought to The City building or arrange for a time that auditors can make an examination of those records at the various sites where grants are administered). Compliance with awards will be discussed with management as the audit progresses, and at the exit conference. We will perform a Uniform Guidance audit as is determined to be necessary. Other grants, not determined to be Major Federal Programs will be audited in a similar fashion to other revenues and expenditures. Only if applicable in the year being audited.</p>	40
<p>◇ <b>Insurance</b> – The City will provide a listing of insurance policies and fidelity bonds in place at the end of the year.</p>	2
<p>◇ <b>Related Municipal Entities</b> – The City will provide all information relating to the related municipal entities, including ledgers, bank statements and reconciliations, monthly reports and annual summaries. If applicable on this audit.</p>	5
<b>FIELDWORK:</b>	
<ul style="list-style-type: none"> <li>• We will perform the fieldwork as listed above, adjusted for any items noted in the planning stage. We will evaluate the results of our tests, perform financial statement review, perform subsequent events review, perform final analytical review procedures, and obtain management and attorney representations. As each section is completed the trial balance will be updated and all audit adjusting journal entries will be provided to organization for review and approval.</li> </ul>	<b>See above audit sections</b>
<ul style="list-style-type: none"> <li>• Audit Update Meetings – We will be available as the audit progresses to meet with the City Clerk and other appropriate personnel to discuss findings or situations of concern. Our staff plan on being done with the preliminary fieldwork hopefully no later than the first week in April. This completion date will be based on The City having their books closed on time.</li> </ul>	5
<ul style="list-style-type: none"> <li>• Exit Conference – review control weaknesses, and other items with the Council and City Clerk and other appropriate personnel at the completion of fieldwork. We will cover the rough draft of the audit report, a preliminary governing body communication letter detailing the above items, and to establish a time for delivery of the final audit report.</li> </ul>	5
<b>REPORTING:</b>	
<ul style="list-style-type: none"> <li>• We will have the responsibility of assisting with all necessary statutory basis financial statements for The City and expressing an opinion on those statements. This would also include the preparation of the governing body communication letter, partner/manager reviews of workpapers/reports and necessary wrap up procedures needed to complete the audit.</li> </ul>	50

## Client References

The following clients can attest to our team's quality of work.

Cities	Date of Audit	Contact / Title / Phone	Firm Person- nel Involved	Status / Comments
City of Winfield, KS	December 31	Brenda Peters Director of Finance/City Clerk 200 E 9th Avenue Winfield, KS 67156 (620) 221-5500	D. Scot Loyd Christina Henson Hope Rein	Firm client 2017 to present  We conduct the audit and provide consultation when requested.
City of Nickerson, KS	December 31	April Beshears City Clerk PO Box 52 Nickerson, KS 67561 (620) 422-5981	D. Scot Loyd Christina Henson Hope Rein	Firm client 2010 to present  We conduct the audit, pre- pare the City budget and provide consultation when requested.
City of Kingman, KS	December 31	Cindy Conrardy City Clerk 324 N Main St Kingman, KS 67068 (620) 532-3111	D. Scot Loyd Christina Henson Hope Rein	Firm client 2005 to present  We conduct the audit and provide consultation when requested.
City of Haven, KS	December 31	Leslie Atherton City Clerk 120 S Kansas Ave PO Box 356 Haven, KS 67543 (620) 465-3618	D. Scot Loyd Christina Henson Hope Rein	Firm client 1994 to present  We conduct the audit, pre- pare the City budget and provide consultation when requested.
City of McPherson, KS	December 31	Tom Brown Mayor 400 E. Kansas Ave. McPherson, KS 67460 (620) 245-2535	D. Scot Loyd Jan Nolde Kellee Pihl	Firm client 1942 to present  Our firm also does a sepa- rate audit on the McPherson Board of Public Utilities.
City of Inman, KS	December 31	Barbara Tuxhorn City Clerk 104 N. Main Street Inman, KS 67546 (620) 585-2122	D. Scot Loyd Jan Nolde Kellee Pihl	Firm client 1989 to present  We conduct the audit, pre- pare the City budget and provide consultation when requested.



## Compensation

D. Scot Loyd and team proposes to provide the auditing services for the regulatory basis financial statement in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG) for the fiscal year ending December 31, 2022. We can provide a price for preparing your annual budget in case you are interested.

The fee for fiscal year ending December 31, 2022, will be a maximum of \$21,500, as noted below. For 2023, \$21,500; 2024, \$21,500; 2025, \$21,500; 2026, \$21,500, as per the schedule noted below.

**If a Single Audit is required**, there would be an additional \$7,500 fee which includes the preparation of two major grants per year, and an additional \$2,500 for each major grant in excess of two. If any additional related municipal entities would be included in City’s financial statement an additional \$1,000 for each would apply.

	2022	2023	2024	2025	2026
<b>KMAAG AUDIT</b>	\$20,500	20,500	20,500	20,500	20,500
<b>Related Municipal Entities (1)</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<b>Single Audit— If required</b>	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b>Total</b>	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000

The applicable fees mentioned above are intended to be all inclusive as described in the letter you emailed our team, including all audit services, Single Audit work, preparation of the governing body communication letter or any other trips to present the financial statements and governing body communication letter to management of the City. If you expended over \$750,000 in 2022, then that would be the threshold to kick in a Single Audit.

Any additional audit related expenses or consulting fees agreed upon in advance by City management and our firm would not be included in the fee above.



**A Proposal for Audit Services  
for the City of Council Grove,  
Kansas**

**May 10, 2023**

**Brenda K. Flanagan, CPA, CGMA**

**Dana Splichal, CPA**

Thank you for inviting us to submit our proposal to provide audit services for the City of Council Grove, Kansas for the year ending December 31, 2022.

In this proposal we will describe our services and methods, our firm, our experience, and the professional skills of the principal people who would be involved in providing services to you. The City of Council Grove would be a valued client of our firm and all resources of our firm would be used to assure you of maximum service and complete satisfaction.

Experience is a great teacher. We have learned from our years of experience with other governmental organizations that your business model is based on the principles of stewardship and accountability to your community. We appreciate your dedication to obtaining the best qualified audit services available as well as your dedication to obtaining the best value for services rendered but not at the expense of technical excellence. We believe that SSC CPAs, P.A. staff possess the experience and technical expertise necessary to meet all your requirements and that we are qualified and suited to your specific needs.

There are a number of sound reasons why you should select us as your independent certified public accountants.

- We are able to provide quality, technical service equal to that of the largest certified public accounting firms. We have multiple experts in each of these areas who will work as a seamless team to assure the highest caliber work. Additionally, we hire and maintain experienced, qualified staff to meet and exceed generally accepted auditing standards. Our philosophy is to hire experience and not rely upon unqualified and inexperienced individuals. It is in the mutual interest of our clients and ourselves to demand an extremely high level of competency from our professionals.
- Our firm has provided auditing services to governmental and not-for-profit organizations since the 1970's. This experience will be extremely valuable in providing you with quality professional service.
- We have structured our firm to allow us to maintain close contact with our clients and to meet frequently throughout the year on matters of importance.



SSC CPAs, P.A. is chartered by the State of Kansas and performs only audit and attest services. SSC Advisors, Inc. is our employee-owned accounting firm that provides tax, accounting and consulting services. SSC CPAs, P.A. serves clients in government, not-for-profit, health care, insurance, construction, engineering, services and employee benefit plans. The Firm's shareholders are: Brenda K. Flanagan, CPA, CGMA, Stuart A. Bach, CPA, Brian P. Lang, CPA, CVA, Michele C. Hammann, CPA, CVA, Scott M. Martin, CPA and Reid R. Hash, CPA.

The Firm is an independent member of the BDO Alliance USA, a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals. The BDO Alliance USA presents an opportunity for us to expand services to clients by accessing the resources of BDO USA, LLP and other Alliance members.

The Firm has five offices which are in Topeka, Lawrence, Meriden, Overland Park, and Salina. In addition to the firm's physical locations we have implemented **secure private client portals** that allow our clients a convenient means to share files with us and to exchange information electronically. This technology is similar to online banking or investment portals on the internet. Internet access through secure portals facilitates communication with our clients that maintain offices throughout the United States.

The shareholders of SSC CPAs, P.A. agreed to structure the Firm to best provide quality accounting services and advice to their clients at a reasonable cost as well as keeping those services personalized and timely. SSC CPAs, P.A.'s size provides an environment where creative, people-oriented professionals can practice accounting without the bureaucratic constraints inherent in a very large firm. The steady growth SSC CPAs, P.A. has enjoyed over the years indicates this approach has been successful.

Creativity and imagination are not qualities that the average person would usually associate with an accounting firm. In fact, the phrase "creative accounting" is usually considered a bad thing. However, financial imagination and creative problem solving are the heart and soul of SSC CPAs, P.A.

We use financial imagination and creative problem solving every day to help clients achieve a better business life in a broad range of industries. The fact that SSC Advisors, Inc. is a locally employee-owned company makes this financial imagination work even harder, because each team member has a personal stake in the future of the communities that we serve. Our long history of working for many well-known and successful businesses leads us to believe that we are successful because they are successful and vice versa.



## Engagement Team

SSC CPAs, P.A. proposes to continue serve the City through two key individuals. These individuals have considerable experience auditing governments and are available at any time to *respond to your needs*.

- **Brenda K. Flanagan, CPA, CGMA\*** – As **Engagement Partner**, Brenda will have overall responsibility for the relationship with the City. She will participate in the planning process and will review the audit work performed, confirm that our audits are conducted in accordance with generally accepted auditing standards.
- **Dana L. Splichal, CPA\*** – As **Manager**, Dana will be responsible for the day-to-day performance of the audit engagement and will directly supervise all other members of the engagement team. She will be available to present the audit report to the City Council upon completion.

*\*Resumes included in Attachments section*

Additionally, at SSC CPAs, P.A. it is important to us that communications with our clients are not hampered by lines of authority. Our goal is to have enough people familiar with your operations so that you do not have to wait for service when one person is unavailable.

Our approach to auditing is management-oriented and meant to bring value to your organization. We will concentrate on maintaining a close and constructive relationship with you at all times and on being continuously responsive to your needs.

SSC CPAs, P.A.'s audit approach focuses on the areas of higher risk. We will perform a detailed risk assessment considering your unique operating environment, industry issues and the design effectiveness of your internal controls. We will then carefully prepare a client specific audit work plan to ensure that our work is tailored to your situation and completed in accordance with the *Kansas Municipal Audit and Accounting Guide*. Our approach can be separated into four steps:

- Risk Assessment and Planning – SSC CPAs, P.A. will perform a comprehensive risk assessment by working closely with management in advance of the audit fieldwork. We will provide a detailed document request list, gather relevant information and develop the specific audit approach. We may perform walkthroughs of your day-to-day operations.
- Fieldwork and Testing – After the initial planning is complete, SSC will test financial statement balances following the audit standards generally accepted in the U.S. and the *Kansas Municipal Audit and Accounting Guide*.
- Reporting and Management Communications – At the completion of our fieldwork and testing, SSC CPAs, P.A. will be available to meet with management to discuss recommendations and review the financial statement, related disclosures, recommended journal entries, internal control comments, if any, and required communication to those charged with governance prior to preparation of any reports.
- Presentation – SSC CPAs, P.A. will present the audit report and communication letters as desired by management and the City Council in accordance with the timeline in the request for proposal. Our presentation will include a summary of the audit work performed and will address any areas of concern that had been previously brought to our attention.

## Scope and Timing

This proposal outlines audit services for the City of Council Grove for the year ended December 31, 2022, with an understanding that the audit is to be performed in accordance with U.S. generally accepted auditing standards and the *Kansas Municipal Audit and Accounting Guide*.

We anticipate fieldwork will commence in June 2023 and we will our report by September 30, 2023.

## Fees

Our fees for the audit will be \$22,350 plus reimbursement of travel costs.

This fee would include routine consultation phone calls and emails with City staff and is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The following are examples of circumstances which could result in an increase in fees:

- Significant difficulties or delays in obtaining accounting records.
- Accounting records that do not provide sufficient support for financial transactions.
- Significant state and/or federal grants requiring additional work, including Single Audit. If your total federal expenditures for the year ended December 31, 2022 indicate that a Single Audit will be required, an additional fee of \$5,000 will be added to the audit fee to include one major federal program. Additional major federal programs would increase the fee by \$3,000 each.
- Issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt.
- Evidence of fraud requiring additional procedures.



## Thank You

We hope that you have sensed our enthusiasm to provide audit services to the City of Council Grove. We appreciate the opportunity to submit this proposal for your consideration.

We have the qualified staff, technical background and many years of prior experience that will serve the City well for many years to come.

Through this proposal we have conveyed our understanding of the scope of services that you have requested and provided clear responses to your inquiries.

In the final analysis, we trust you will find us to provide the best value of services provided vs. cost.

Not only does our firm, as a whole, have years of prior experience, the team that would be assigned to the City consists of seasoned professionals who are eager to work with you.

If you have any questions or would like clarification regarding any points in this proposal, please contact:

Dana Splichal

[dsplichal@ssccpas.com](mailto:dsplichal@ssccpas.com)

913-951-4221

# Attachments







## **Brenda K. Flanagan, CPA, CGMA**

### *Curriculum Vitae*

Brenda K. Flanagan, CPA, CGMA is a shareholder and Chief Financial Officer of the accounting services firm of SSC Advisors, Inc. She is also a shareholder and serves as the president of SSC CPAs, P.A. She joined the Firm in 1992 with fifteen years previous experience in both public and private accounting, including not-for-profit organizations. Her primary experience is in auditing with a concentration in the following industries:

- Not-for-profit Organizations
- Local Government
- Employee Benefit Plans
- Construction

### **Education:**

Bachelor of Business Administration, cum laude,  
Washburn University, May 1992

### **Certification:**

Kansas Board of Accountancy

Chartered Global Management Accountant

### **Organizations and Civic Service:**

American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants

United Way of Greater Topeka, former audit review  
subcommittee member

ERC Resource & Referral, former board member and  
president

Oklahoma Society of CPAs, peer review committee  
member

Childcare Aware of Kansas, former board member and  
treasurer

Rotary International, Topeka South chapter member

**DANA SPLICHAL, CPA***Curriculum Vitae*

Dana Splichal, CPA is a manager with SSC CPAs, P.A. She joined the firm in 2017 and her primary experience is in auditing with a concentration in employee benefit plans, insurance, workers' comp, and governmental entities. Dana has over 20 years of public accounting experience.

**Education:**

Bachelor of Science in Accounting, University of North Texas,  
August 2003

Master of Science in Accounting, University of North Texas,  
August 2003

**Certification:**

Kansas Board of Accountancy

**Organizations and Civic Service:**

American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants

Southern Leavenworth County Leadership Development  
graduate and past board chair

Tonganoxie Public Library – Board Treasurer, 2020 to present

2023 KSCPA Governmental and Not-for-Profit Conference  
Steering Committee member



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### Recreation Committee Recommendation

The Recreation Committee recommends the following price increases for the City of Council Grove Aquatic Center.

- Current Daily Price: \$4.00
- New Recommended Daily Price \$5.00
  
- Current Price of Coupon Books of 20 - \$60 = \$3 ticket
- New Recommended Price for Coupon books of 20 - \$80 = \$4 ticket
  
- Current Individual Season Pass Price - \$60
- New Recommended Individual Season Pass Price - \$70
  
- Current Family of 4 Season Pass Price - \$240
- New Recommended Family of 4 Season Pass Price - \$275 - Additional add on members - \$30/ Per Member.



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## Council Grove Recreation Department Appointment List

### **CGAC**

#### **Assistant Pool Managers**

Ally Hower 3+ years Lifeguard/WSI - \$9.91

Myles Gant 3+ years Lifeguard/WSI - \$9.91

### **CGRD**

Hayden Buttrey Maintenance - \$10.00

Lucy Palmquist Concessions - \$7.69





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### Alley Resurfacing 1 & 2 hundred block of West Main

LOCATION	AREA	LUMP SUM
Wood Alley – Main Street North to Parking Lot	220x30	\$21,000
Wood Alley Parking Lot	140x26	\$15,000
Alley Wood to Neosho North of Main	18X340	\$19,000
Alley Wood to Neosho South of Main Street	18x340	\$19,000
Alley Neosho to Missions South of Main	18x340	\$19,000
Alley Neosho to Mission N of Main	18x340	\$19,000
	TOTAL	\$112,000



