



**Finance Committee Meeting**  
Monday, August 11, 2025 4:30 PM  
Administration Conference Room, City Hall

**Minutes**

**1. Call to Order**

Chair Wylie called the August 11, 2025, meeting to order at 4:31 p.m. A quorum was present.

**Members Present:** Dean Katerndahl, Philip Wassmer, and Michael Lee

**City Staff Present:** City Administrator Alexa Barton, Deputy City Administrator/Finance Director Bryan Kidney, City Attorney John Mautino, Police Chief Kevin Chrisman (*via videoconference*), Community Development Director Stephen Lachky (*via videoconference, joined at 4:48 p.m.*), Public Works Director Dan Harper, Parks and Recreation Director Brittanie Propes and City Clerk Melissa McChesney

**Others Present:** Michael Keenan and Collin Seco, Hood & Associates, CPAs, P.C.

City Administrator Alexa Barton requested that the order of business be changed to present the 2024 audit first.

**4. Non-Action Items**

A. **Present the draft audited financial statements and required auditor communications report for fiscal year 2024**

Collin Seco, Hood & Associates CPAs, P.C., provided an overview of the draft 2024 audit; presentation attached as Exhibit A.

The Committee returned to the regular order of business.

**2. Financial Updates**

**3. Action Items**

A. **Approve the minutes for the July 28, 2025, meeting**

**Philip Wassmer moved to approve the minutes for the July 28, 2025, meeting. Michael Lee seconded; motion passed 3-0.**

B. **Approve an agreement with Havens Construction for the NW 59th Terrace Drainage Repair project**

Public Works Director Dan Harper stated that the City received a Platte County Stormwater Grant for the replacement of a sizable storm sewer pipe. He added that the total cost was above the estimate, but would balance out with the Crooked Road Channel Repair project.

Wassmer moved to recommend that the Board of Aldermen approve a resolution approving an agreement with Havens Construction for the NW 59th Terrace Drainage Repair project in the amount of \$97,995, to authorize the mayor to sign, and to authorize the Public Works Director authority to approve change orders not to exceed 10% of the total value of the contract, or \$9,799.50 in value. Lee seconded; motion passed 3-0.

C. Approve an agreement with Wiedenmann Inc. for the Crooked Road Channel Restoration Project

Public Works Director Dan Harper said the City received a Platte County Stormwater Grant for the Crooked Road Channel Restoration project. He noted that the total cost was below the threshold, but none of the grant funds had to be returned. The project would repair the eroded concrete apron and restock and reinforce the stone blocks.

Wassmer moved to recommend that the Board of Aldermen approve a resolution approving an agreement with Weidenmann Inc. for the Crooked Road Channel Repair Project in the amount of \$88,025.00, to authorize the mayor to sign, and to authorize the Public Works Director authority to approve change orders not to exceed 10% of the total value of the contract, or \$8,802.50 in value. Lee seconded; motion passed 3-0.

D. Approve Change Order No. 1 with McClure Engineering for additional work for the Bell Road Pedestrian Improvements project

Public Works Director Dan Harper provided an overview of the alignment of the future sidewalk along Bell Road from Highway 45 to Hamilton Street and the easements that were needed. He noted that the change order was for additional further work that was not originally scoped in the project.

Discussion focused on curbs that would be added on the side of the road where the sidewalk would be constructed.

Wassmer moved to recommend that the Board of Aldermen approve a resolution approving Change Order No. 1 with McClure Engineering for additional work for the Bell Road Pedestrian Improvements project in the amount of \$9,640, revising the total contract amount to \$197,333. Lee seconded; motion passed 3-0.

E. Approve Change Order No. 9 to the construction contract with E.L. Crawford Construction, Inc. for the Farmers Market Project

Parks and Recreation Director Brittanie Propes said the proposed change order was to extend the time to complete the project due to Parkville Days. Because of concerns about the carnival being placed on the new asphalt, the work on the west parking lot would not begin until August 25. In addition, extra time was added in case of weather.

Wassmer moved to recommend the Board of Aldermen approve a resolution to approve Change Order No. 9 to the construction contract with E.L. Crawford Construction Inc. for the Farmers Market Project and to authorize the city administrator to execute said change order on behalf of the City. Lee seconded; motion passed 3-0.

**4. Non-Action Agenda**

**B. Update: Status of 2025 Property Tax Levy for Fiscal Year 2026**

City Administrator Alexa Barton said that due to delays with Platte County and the State Tax Commission, the property tax levy information could be received late. She noted that a special meeting was scheduled for August 26.

**5. Unfinished Business (postponed from prior meetings)**

**6. Other Business**

City Administrator Alexa Barton said that e-mails had been distributed that stated Parkville Old Towne Market Community Improvement District Chair Tom Hutsler was doing work on the storm inlet at 1st Street at East Street. She said she spoke with the City's curb and sidewalk contractor, who she was told gave him a quote for the repair.

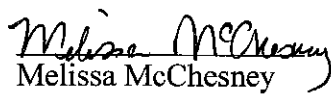
Barton also said a temporary restroom was placed over two Americans with Disabilities Act parking spaces near the farmers market that could not be removed.

**7. Adjourn**

**Wassmer moved to adjourn the meeting. Lee seconded; motion passed 3-0.**

Chair Wylie adjourned the meeting at 5:17 p.m.

Submitted by:

  
Melissa McChesney  
City Clerk

August 25, 2025  
Approval Date

**Report to  
The Honorable Mayor  
and Members of the Board of Aldermen**

**City of Parkville, Missouri**



**Financial and Compliance Audit  
For the year ended December 31, 2024**

**Hood & Associates CPAs PC**

# *Hood & Associates CPAs PC*

- Serving Missouri, Kansas, Oklahoma, and Texas.
- Peer Review – We have been awarded the highest rating given as a result of our peer review.
- Member of-
  - American Institute of Certified Public Accountants (AICPA)
  - AICPA Government Audit Quality Center
  - One (1) member of our governmental services audit team is a member of the Government Finance Officers Association (GFOA) Special Review Committee
  - Licensed in Missouri, Kansas, Oklahoma, and Texas

# Scope of Audit

- We were engaged to perform an audit of the City's basic Financial Statements.

# Management's Responsibilities

- Management is responsible for:
  - The preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
  - Following laws and regulations.
  - Ensuring that financial information is reliable and properly reported.
  - Implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

# Auditor Responsibilities

- Conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.
- Plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- Report on internal controls over financial reporting and compliance with laws and regulations.

The Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) recommends that we communicate the following matters to the Governing Board:

**City of Parkville, Missouri**

Illegal Acts – None came to our attention as a result of performing our audit procedures.

Changes in Significant Accounting Policies – No changes in significant accounting.

No difficulties or disagreements with management.

Cooperation – Full access to books and records.

# Financial and Compliance Audit addresses three basic questions:

<b>Question</b>	<b>Answers</b>
Are the financial statements free of material misstatement?	We issued an unmodified opinion that the financial statements are fairly presented in all material respects.
Are internal controls over financial reporting adequately designed and operating effectively?	We did not identify any deficiencies in internal control that we consider to be material weaknesses. ·
Did the City of Parkville, Missouri comply, in all material respects, with the finance-related laws and regulations?	No noncompliance was noted with the finance-related laws and regulations that govern the City's operations.

# Other Management Letter Comments

Management Letter Comments – Contains suggestions for best practices and possible improvements in internal control noted in the conduct of the audit.

- Key Personnel
- Lease and Subscription Based Reporting
- Future Accounting Pronouncements

## Prior year Comments

- Financial Policy and Procedure Review
- Cyber Security
- Future Accounting Pronouncements

# Hood & Associates CPAs PC

**We appreciate the opportunity to serve as the  
auditor for**

**The City of Parkville, Missouri**