

IN WITNESS WHEREOF, the parties hereto have executed this Agreement:

The City of Ste. Genevieve, Missouri
(Owner)

By _____

Title

(SEAL)

Attest: _____

Title

Date: _____

Vern Bauman Contracting Company
(Contractor)

By _____

(Print Name)

Title

(SEAL)

Attest: _____

Date: _____

INSTRUCTIONS FOR EXECUTING CONTRACT

The Contractor, in executing the Contract, shall follow the following requirements:

The Contractor and the Owner shall sign the Contract Documents in not less than triplicate.

If the Contractor is a corporation, the following certificate shall be executed:

"I, _____ certify that I am the _____ of the corporation named as Contractor herein above, that _____ who signed the foregoing Contract on behalf of the Contractor was then of said corporation; that said Contract was duly signed for and in behalf of said corporation by authority of its governing body, and is within the scope of its corporate powers."

If the Contract is signed by the secretary of the corporation, the above certificate shall be executed by some other officer of the corporation under the corporate seal. In lieu of the foregoing certificate there may be attached to the Contract, copies of as much of the records of the corporation as will show the official character and authority of the officers signing, duly certified by the secretary or assistant secretary under the corporate seal to be true copies.

If the Contractor is a partnership, each partner shall sign the Contract. If the Contract is not signed by each partner, there shall be attached to the Contract a duly authenticated power of attorney evidencing the signer's ("signers") authority to sign such a Contract for and in behalf of the partnership.

If the Contractor is an individual, the trade name (if the Contractor is operating under a trade name) shall be indicated in the Contract and the Contract shall be signed by such individual. If signed by one other than the Contractor there shall be attached to the Contract a duly authenticated power of attorney evidencing the signer's authority to execute such Contract for and in behalf of the Contractor.

The full name and business address of the Contractor shall be inserted and the Contract shall be signed with his official signature. The name of the signing party or parties shall be typewritten or printed under all signatures to the Contract.

The Contract shall be deemed as having been awarded when formal Notice of Award shall have been duly served upon the intended awardee (i.e., the bidder with whom the Owner contemplates entering into a Contract) by some officer or agent of the Owner duly authorized to give such notice.

BILL NO. 4716

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF STE. GENEVIEVE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH JOKERST, INC. OF STE. GENEVIEVE, MISSOURI FOR THE CONCRETE STREET AND WATERLINE IMPROVEMENTS PROJECT IN AN AMOUNT OF \$795,666.35.

WHEREAS, the City of Ste. Genevieve (“City”) has a need to contract with a qualified contractor for the “**CONCRETE STREET AND WATERLINE IMPROVEMENTS PROJECT**”; and

WHEREAS, the City advertised for bids in the February 18th edition of *The Herald* newspaper and received a total of six (6) proposals for the project at the public bid opening held on March 12, 2026; and

WHEREAS, the City accepted the low bid from Jokerst, Inc. in the amount of \$795,666.35 at the Board of Aldermen Meeting held on March 26, 2026; and

WHEREAS, the Board of Aldermen of the City of Ste. Genevieve believe it to be in the best interests of the City to enter into the “Owner-Contractor Agreement” (Exhibit “A”) incorporated by reference in this Ordinance to execute the “Concrete Street and Waterline Improvements Project”.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF STE. GENEVIEVE, MISSOURI AS FOLLOWS:

SECTION 1. The Board of Aldermen of the City of Ste. Genevieve, Missouri hereby authorize and direct the Mayor to sign and execute an Owner-Contractor Agreement with Jokerst, Inc. of Ste. Genevieve, Missouri in the amount of seven hundred ninety five thousand six hundred sixty six dollars and thirty five cents (\$795,666.35) for the Concrete Street and Water Line Improvements Project hereby approved in substantially the form of Exhibit “A” attached hereto.

SECTION 2. The Mayor is authorized and directed to execute and deliver the contract agreement on behalf of the City.

SECTION 3. EFFECTIVE DATE. This ordinance shall be in full force and effect from and after its date of passage.

SECTION 4. REPEALER. All ordinance and parts thereof in conflict with this ordinance are hereby repealed to the extent of such inconsistency.

DATE OF FIRST READING: March 26, 2026

DATE OF SECOND READING: _____

VOTE

**ALDERMAN PATRICK FAHEY
ALDERWOMAN AMIE DOBBS
ALDERMAN BOB DONOVAN
ALDERMAN SAM HUGHEY
ALDERMAN JEFF EYDMANN
ALDERMAN JOE STEIGER
ALDERMAN TEDDY ROSS
ALDERMAN JOE PRINCE**

___ YES ___ NO ___ ABSENT

Approved as to Form by:

Brian Keim, Mayor

Mark Bishop, City Attorney

Attest:

Reviewed by:

Pam Meyer, City Clerk

David Bova, City Administrator

OWNER-CONTRACTOR AGREEMENT

This is an Agreement made and entered into the ____ day of _____, 2026, by and between Ste. Genevieve, Missouri (hereinafter called the "Owner") and Jokerst Inc., a corporation with offices located at 16444 Highway 32, Ste. Genevieve, Missouri 63670, (hereinafter called the "Contractor").

The project is identified as Concrete Street and Waterline Improvements, located in Ste. Genevieve, Missouri, Project No. SE25-403A, (hereinafter called "Project")

The Engineer is Cochran, with offices located at 1163 Maple Street, Farmington, Missouri 63640 (hereinafter called the "Engineer").

WITNESSETH:

The Contractor and the Owner, for the consideration set forth herein, agree as follows:

ARTICLE I**The Contract Documents**

The Contract Documents include the Conditions of the Contract (General Conditions of Owner-Contractor Agreement, Supplementary Conditions and other Conditions), State Wage Determination, Performance and Payment Bond, Drawings, Specifications, the Construction Schedule, all Addenda issued prior to the execution of this Contract, and all Modifications issued after execution of this Contract, which together with this Agreement form the Contract, and are all as fully a part of the Contract as if attached to this Agreement or repeated herein. All definitions set forth in the General Conditions of Owner-Contractor Agreement are applicable to this Agreement.

The Contract represents the entire and integrated agreement between the parties, and supersedes prior negotiations, representations and agreements, whether written or oral. An enumeration of the Contract Documents, other than Modifications, is set forth in Article X.

ARTICLE II**Scope of Work**

The Contractor, acting as an independent contractor, shall faithfully and fully perform the Work described in, and shall do everything required by, the Contract Documents or reasonably inferable therefrom, for the complete construction of the project. The Contractor represents and warrants that he has special skills which qualify him to perform the Work in accordance with the Contract and that he is free to perform all such Work and is not a party to any other agreement, written or oral, the performance of which would prevent or interfere with the performance, in whole or in part, of the Work.

ARTICLE III**Time of Completion**

(a) All time limits stated in the Contract Documents are of the essence. The Work to be performed under the Contract shall commence within seven (7) consecutive calendar days of the date of the written Notice to Proceed from the Owner to the Contractor, and shall be completed within **120** consecutive calendar days from and including the date of said written Notice to Proceed, subject to adjustments of this Contract Time as provided in the Contract Documents.

(b) Contractor shall pay, as liquidated damages and not as a penalty, the sum of **\$500.00** for each consecutive calendar day after the Final Completion date that the Work has not been completed. The total amount so payable to the Owner as liquidated damages may be deducted from any sums due or to become due to Contractor from Owner.

ARTICLE IV

The Contract Sum and Payments

The Owner agrees to pay, and the Contractor agrees to accept, for the performance of the Contract, the sum of **Seven Hundred Ninety-Five Thousand, Six Hundred Sixty-Six Dollars and Thirty-Five Cents (\$795,666.35)**, subject to additions and deductions as provided in the Contract Documents. Based upon proper Applications for Payment submitted by the Contractor to the Owner on or before the twentieth day of the month for Work performed, payment will be made in the form of progress payments as follows and as provided elsewhere in the Contract Documents:

(1) On or about the tenth day of each following month, one hundred percent (100%) of the portion of the Contract Sum properly allocable to labor, materials and equipment incorporated into the Work, and one hundred percent (100%) of the portion of the Contract Sum properly allocable to materials and equipment suitably stored at the site to be incorporated into the Work, through the period ending up to the twentieth day of the preceding month, less the aggregate of all previous progress payments;

(2) Final payment within 30 days after the Work is fully completed and accepted by the Owner and the Contract is fully performed.

ARTICLE V

Performance of the Work

(a) Within 10 days after being awarded the Contract, the Contractor shall prepare and submit for the Owner's approval, (1) a Construction Schedule for the Work in a Gantt Chart format, which Construction Schedule shall indicate the dates for starting and completing the various stages of construction, and (2) a Traffic Control Plan indicating the location of all proposed signage, detours, road closures throughout the Project which adequately address the Traffic Control Plan of the proposed Work. All traffic control shall be according to the standards of the latest edition of the Manual on Uniform Traffic Control Devices developed by the Federal Highway Administration. No Work will commence until the Contractor's Schedule and Traffic Control Plan is submitted and approved by the Owner.

(b) Completion of the Work in accordance with the time limits set forth in the Construction Schedule is an essential condition of the Contract.

(c) After commencement of the Work, and until final completion of the Work, the Contractor shall report to the Owner at such intervals as the Owner may reasonably direct, the actual progress of the Work compared to the Construction Schedule. If the Contractor falls behind the Construction Schedule for any reason, he shall promptly take, and cause his Subcontractors to take, such action as is necessary to remedy the delay, and shall submit promptly to the Owner for approval a supplementary schedule or progress chart demonstrating the manner in which the delay will be remedied; provided, however, that if the delay is excusable under Article VI hereof, the Contractor will not be required to take, or cause his Subcontractors to take, any action which would increase the overall cost of the Work (whether through overtime premium pay or otherwise), unless the Owner shall have agreed in writing to reimburse the Contractor for such increase in cost. Any increase in cost incurred in remedying a delay which is not excusable under Article VI hereof shall be borne by the Contractor.

ARTICLE VI

Delays Beyond Contractor's Control

(a) If the Contractor fails to complete the Work in accordance with the Construction Schedule as a result of the act or neglect of the Owner, or by strikes, lockouts, fire or other similar causes beyond the Contractor's control, then, and to the extent of such delays, the Contractor shall not be required to pay liquidated damages to the Owner pursuant to Paragraph (b) of Article III hereof, provided the Contractor uses his best efforts to remedy the delay in the manner specified in Paragraph (c) of Article V hereof. If, as a result of any such cause beyond the Contractor's control, the delay in completion of the Work in accordance with the Construction Schedule is so great that it cannot be remedied in the aforesaid manner, or if the backlog of work is so great that it cannot be remedied without incurring additional cost which the Owner does not authorize, then the time of completion and the Construction Schedule shall be extended pursuant to a Change Order for the minimum period of delay occasioned by such cause. The period of delay and extension shall be determined by the Owner.

(b) Notwithstanding the foregoing Paragraph (a), no extension of time shall be granted for any delay the cause of which occurs more than seven (7) days before claim therefor is made in writing by the Contractor to the Owner, and no extension of time shall be granted if the Contractor could have avoided the need for such extension by the exercise of reasonable care and foresight. In the case of a continuing cause of delay, only one claim is necessary.

(c) Except to the extent that a delay is caused by the Owner, the Contractor's sole remedy shall consist of his rights under this Article VI.

ARTICLE VII

Changes in the Work

(a) The Owner may make changes within the general scope of the Contract by altering, adding to or deducting from the Work, the Contract Sum being adjusted accordingly. All such changes in the Work shall be executed under the conditions of the Contract. No extra work or change shall be made except pursuant to a Change Order from the Owner in accordance with the General Conditions. Any claim for an increase in the Contract Sum resulting from any such change in the Work shall be made by the Contractor in accordance with the General Conditions.

(b) If the requested change would result in a delay in the Construction Schedule, the provisions of Paragraph (c) of Article V and of Article VI hereof shall apply. If the requested change would result in a decrease in the time required to perform the Work, the completion date and the Construction Schedule shall be adjusted by agreement between the parties to reflect such decrease.

(c) Any adjustment in the Contract Sum for duly authorized extra work or change in the Work shall be determined based on the unit prices previously specified, to the extent such unit prices are applicable. To the extent such unit prices are not applicable, the adjustment in the Contract Sum shall, at the option of the Owner, be determined by an acceptable lump sum properly itemized and supported by sufficient substantiating data to permit evaluation, or by an acceptable cost plus percentage or fixed fee.

ARTICLE VIII

Termination by Owner

(a) If the Contractor is adjudged a bankrupt, or if the Contractor makes a general assignment for the benefit of creditors, or if a receiver is appointed on account of the Contractor's insolvency, or if the Contractor persistently or repeatedly fails, except in cases for which extension of time is provided, to make progress in accordance with the Construction Schedule, or if the Contractor fails to make prompt payment to Subcontractors for material or labor, or persistently disregards laws, ordinances or the instructions of the Owner, or otherwise breaches any provision of the Contract, the Owner may, without prejudice to any other right or remedy, by giving written notice to the Contractor and his Surety, terminate the Contract, take possession of the Work and of all materials and equipment thereon and finish the Work by whatever method the Owner may deem expedient. In such case, the Contractor shall not be

entitled to receive any further payment until the Work is finished. If the unpaid balance of the Contract Sum shall exceed the expenses of finishing the Work, including additional architectural, managerial and administrative expenses, such excess shall be paid to the Contractor. If such expenses shall exceed the unpaid balance of the Contract Sum, the Contractor shall pay the difference to the Owner promptly upon demand.

In the event of termination pursuant to this Paragraph, the Contractor, upon the request of the Owner, shall promptly

(i) assign to the Owner in the manner and to the extent directed by the Owner all right, title and interest of the Contractor under any subcontracts, purchase orders and construction equipment leases to which the Contractor is a party and which relate to the Work or to construction equipment required therefor, and

(ii) make available to the Owner, to the extent directed by the Owner, all construction equipment owned by the Contractor and employed in connection with the Work.

(b) Performance of the Work hereunder may be terminated by the Owner by giving three (3) days prior written notice to the Contractor if the Owner, in its sole discretion, decides to discontinue or suspend construction. In the event of such termination, as opposed to termination pursuant to Paragraph (a) of this Article VIII, the Contract Sum shall be reduced in an equitable manner by agreement between the parties. The Contractor will not be entitled to payment of profit on work not performed.

ARTICLE IX

Contractor's Liability Insurance

The Contractor shall purchase and maintain in full force and effect the following insurance coverage with an insurance carrier acceptable to the Owner:

The policy shall be endorsed to cover the contractual liability of the Contractor under the General Conditions.

The Contractor and his Subcontractors shall procure and maintain during the life of this Agreement insurance of the types and minimum amounts as follows:

(a) Workers' Compensation in full compliance with statutory requirements of Federal and State of Missouri law and Employers' Liability coverage in the amount of \$3,547,658.

(b) Comprehensive General Liability and Bodily Injury
Including Death: \$532,148 each person

	\$3,547,658 each occurrence
Property Damage:	\$3,547,658 each occurrence
	\$3,547,658 aggregate
(c) Comprehensive Automobile Liability, Bodily Injury	
Including Death:	\$532,148 each person
	\$3,547,658 each occurrence
Property Damage:	\$3,547,658 each accident
(d) Owner's Protective Bodily Injury	
Including Death:	\$532,148 each person
	\$3,547,658 each occurrence
Property Damage:	\$3,547,658 each occurrence
	\$3,547,658 aggregate

The Owner's Protective Policy shall name the Owner as the insured. Certificates evidencing such insurance shall be furnished the Owner prior to Contractor commencing the Work on this Project. The certificates must state, "**The City of City of Ste. Genevieve, Missouri, the Engineer and their Officers and Employees, are included as an additional insured as required by written contract under the General Liability Policy with respect to work performed by the named insured on the above listed project.**"

ARTICLE X

Enumeration of The Contract Documents

The Contract Documents, except for Modifications issued after execution of this Agreement, are enumerated as follows:

- (a) Owner-Contractor Agreement
- (b) General Conditions of the Owner-Contractor Agreement
- (c) Job Special Provisions
- (d) The Specifications dated: February 2026
- (e) The Drawings identified as follows:
Ste. Genevieve, Concrete Street and Waterline Improvements,
- (f) Performance and Payment Bond
- (g) State Wage Determination
- (i) Subcontractor Approval Form

IN WITNESS WHEREOF, the parties hereto have executed this Agreement:

The City of Ste. Genevieve, Missouri
(Owner)

By _____

Title

(SEAL)

Attest: _____

Title

Date: _____

Jokerst Inc.
(Contractor)

By _____

(Print Name)

Title

(SEAL)

Attest: _____

Date: _____

INSTRUCTIONS FOR EXECUTING CONTRACT

The Contractor, in executing the Contract, shall follow the following requirements:

The Contractor and the Owner shall sign the Contract Documents in not less than triplicate.

If the Contractor is a corporation, the following certificate shall be executed:

"I, _____ certify that I am the _____ of the corporation named as Contractor herein above, that _____ who signed the foregoing Contract on behalf of the Contractor was then of said corporation; that said Contract was duly signed for and in behalf of said corporation by authority of its governing body, and is within the scope of its corporate powers."

If the Contract is signed by the secretary of the corporation, the above certificate shall be executed by some other officer of the corporation under the corporate seal. In lieu of the foregoing certificate there may be attached to the Contract, copies of as much of the records of the corporation as will show the official character and authority of the officers signing, duly certified by the secretary or assistant secretary under the corporate seal to be true copies.

If the Contractor is a partnership, each partner shall sign the Contract. If the Contract is not signed by each partner, there shall be attached to the Contract a duly authenticated power of attorney evidencing the signer's ("signers") authority to sign such a Contract for and in behalf of the partnership.

If the Contractor is an individual, the trade name (if the Contractor is operating under a trade name) shall be indicated in the Contract and the Contract shall be signed by such individual. If signed by one other than the Contractor there shall be attached to the Contract a duly authenticated power of attorney evidencing the signer's authority to execute such Contract for and in behalf of the Contractor.

The full name and business address of the Contractor shall be inserted and the Contract shall be signed with his official signature. The name of the signing party or parties shall be typewritten or printed under all signatures to the Contract.

The Contract shall be deemed as having been awarded when formal Notice of Award shall have been duly served upon the intended awardee (i.e., the bidder with whom the Owner contemplates entering into a Contract) by some officer or agent of the Owner duly authorized to give such notice.

BILL NO. 4717

ORDINANCE NO.

AN ORDINANCE APPROVING THE PROPERTY TRANSFER OF A 2003 JOHN DEERE MODEL 6605 TRACTOR AND TIGER BOOM MOWER FROM SPECIAL ROADS DISTRICT A TO THE CITY OF STE. GENEVIEVE.

WHEREAS, sections 70.210 to 70.320 of the Revised Statutes of Missouri, as amended, allow political subdivisions of the state to contract and cooperate with each other for the planning, development, construction, acquisition, or operation of any public improvement or facility or for a common service; and

WHEREAS, the City of Ste. Genevieve and Special Roads District A entered into a joint agreement December 11th, 2012; and

WHEREAS, the joint agreement included a cooperative arrangement in which Special Roads District A provide certain funds to the City of Ste. Genevieve, pursuant to RsMO Section 233.095 for maintenance and improvement of certain streets; and

WHEREAS, both parties agree that the said cooperative arrangement shall be satisfied for fiscal years 2025 & 2026 by the transfer of the 2003 John Deere Model 6605 Tractor and Tiger Boom Mower to the City of Ste. Genevieve; and

WHEREAS, the Board of Aldermen believe this to be in the best interests of the City of Ste. Genevieve and wish to approve the proposal.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF STE. GENEVIEVE, MISSOURI AS FOLLOWS:

SECTION 1. The Board of Aldermen hereby approve the Property Transfer Agreement In Lieu Of Monetary Apportionment (Exhibit "A").

SECTION 2. EFFECTIVE DATE. This ordinance shall be in full force and effect from and after its date of passage by the Board of Aldermen.

SECTION 3. REPEALER. All ordinances and parts thereof that are in conflict with this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 4. SEVERABILITY. The invalidity of any section, sentence, or provision of this ordinance shall not affect the validity of any part of this ordinance which can be given effect without such invalid part or parts.

DATE OF FIRST READING: March 26, 2026

DATE OF SECOND READING: _____

PASSED AND APPROVED THIS ____ **DAY OF** _____, 20__ **BY A ROLL CALL VOTE OF THE STE. GENEVIEVE BOARD OF ALDERMEN AS FOLLOWS:**

VOTE

- ALDERMAN PATRICK FAHEY**
- ALDERMAN SAM HUGHEY**
- ALDERMAN BOB DONOVAN**
- ALDERWOMAN AMIE DOBBS**
- ALDERMAN JOE PRINCE**
- ALDERMAN JOE STEIGER**
- ALDERMAN TEDDY ROSS**
- ALDERMAN JEFF EYDMANN**

___ **Yes** ___ **No** ___ **Absent**

Approved as to form:

Brian Keim, Mayor

Mark Bishop, City Attorney

SEAL

Reviewed by:

Pam Meyer, City Clerk

David Bova, City Administrator

Exhibit A

**PROPERTY TRANSFER AGREEMENT
IN LIEU OF MONETARY APPORTIONMENT**

Special Road District A, 1023 North Main Street, Ste. Genevieve, Missouri 63670 hereby agrees to transfer the ownership of a **2003 John Deere Model 6605 Tractor and Boom Mower (Serial # 4308667)** (the "property") to the City of Ste. Genevieve, 165 S. Fourth Street, Ste. Genevieve, MO 63670 in lieu of the \$25,000.00 monetary apportionments for the years 2025 and 2026.

This fully satisfies the annual \$25,000.00 monetary disbursements made to the City of Ste. Genevieve.

WHEREAS, both parties have agreed that the said obligation shall be satisfied by transfer of property instead of monetary payment for the years 2025 and 2026.

NOW, THEREFORE, the parties agree as follows:

1. The parties agree that the fair value of the Property is \$50,000.00, which is accepted by both parties as full and final settlement of the above -mentioned monetary obligation.
2. Special Road District A represents that the property is free from all liens and encumbrances.
3. Property is "sold as is". NO Warranty remains or expressed.
4. Transfer of the property shall occur once Special Road District A receives their replacement tractor but no later than May 1, 2026.

IN WITNESS WHEREOF, the parties have executed this Agreement on this _____ day of _____, 2026.

between *Special Road District A of Ste. Genevieve, Missouri* and the *City of Ste. Genevieve, Missouri*.

Paul Arnold, Chairman; Special Road District A

Brian Keim, Mayor City of Ste. Genevieve

Staff Report

April 9, 2026

To: Board of Aldermen

From: David Bova

Re: Auditing Services



Issue:

The City went out for RFP for a 3 year auditing services contract in March. We advertised it in the Herald, posted it to MML, and sent the RFP to six CPA firms in our area. We received two proposals from qualified firms:

- Beussink, Hey, Roe, Stroder - \$84,000 (3 year + single year audit if needed) & no charge for pre-audit services.
- Sikich - \$86,100 (3 year + single year audit if needed) & \$215/hr for pre-audit services.

Recommendation:

Approve auditing contract with Beussink, Hey, Roe, & Stroder for the budget years ending September 30, 2026 / 2027 / 2028.

BILL NO. 4718

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF STE. GENEVIEVE, MISSOURI, AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE A CONTRACT FOR AUDITING SERVICES WITH BEUSSINK, HEY, ROE & STRODER, LLC CERTIFIED PUBLIC ACCOUNTANTS.

WHEREAS, the City of Ste. Genevieve (“City”) requested proposals for qualified CPA firms for auditing services; and

WHEREAS, the City advertised in the February 25 edition of the Herald newspaper; and

WHEREAS, the City also solicited 6 qualified CPA firms listed on the Missouri Municipal League website; and

WHEREAS, the City received two proposals from competent and experienced firms; and

WHEREAS, City staff reviewed the proposals and is recommending the City execute a three year contract with Beussink, Hey, Roe & Stroder, LLC.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF STE. GENEVIEVE, MISSOURI AS FOLLOWS:

SECTION 1. The City Administrator of the City of Ste. Genevieve is hereby authorized and directed to execute and enter into a contract with Beussink, Hey, Roe & Stroder, LLC. of Cape Girardeau, Missouri annual auditing services in substantially the form attached as Exhibit “A” and incorporated herein by reference for the budget years ending September 30, of 2026, 2027 and 2028.

SECTION 2: EFFECTIVE DATE. This ordinance shall be in full force and effect from and after its passage and approval as provided by law.

SECTION 3. REPEALER. All ordinances and parts thereof that are in conflict with this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 4. SEVERABILITY. The invalidity of any section, sentence or provision of this ordinance shall not affect the validity of any part of this ordinance which can be given effect without such invalid part or parts.

DATE OF FIRST READING: _____.

DATE OF SECOND READING: _____.

PASSED AND APPROVED BY THE BOARD OF ALDERMEN OF THE CITY OF STE. GENEVIEVE, MISSOURI THIS _____ DAY OF _____, 20____ BY A ROLL CALL VOTE AS FOLLOWS:

	VOTE
ALDERWOMAN AMIE DOBBS	_____
ALDERMAN PATRICK FAHEY	_____
ALDERMAN ROBERT DONOVAN	_____
ALDERMAN SAM HUGHEY	_____
ALDERMAN JEFF EYDMANN	_____
ALDERMAN JOE STEIGER	_____
ALDERMAN TEDDY ROSS	_____
ALDERMAN JOE PRINCE	_____

_____ **Yes** _____ **No** _____ **Absent**

Approved as to form:

Brian Keim, Mayor

Mark Bishop, City Attorney

SEAL

Reviewed by:

Pam Meyer, City Clerk

David Bova, City Administrator

BEUSSINK, HEY, ROE & STRODER, L.L.C.

Certified Public Accountants

DEBRA BEUSSINK EUDY, CPA

JERRY W. ROE, CPA

JEFFREY C. STRODER, CPA

EVERETT E. HEY, CPA
(1955 - 2014)

16 South Silver Springs Road
Cape Girardeau, Missouri 63703
Telephone (573) 334-7971
Facsimile (573) 334-8875

SCOTT J. ROE, CPA
DAVID E. PRASANPHANICH, CPA
SASHA N. WILLIAMS, CPA
RHEANNA L. GREER, CPA

April 3, 2026

Mr. David Bova, City Administrator
City of Ste. Genevieve, Missouri
165 South Fourth Street
Ste. Genevieve, Missouri 63670

Dear David:

We are pleased to confirm our understanding of the services we are to provide City of Ste. Genevieve, Missouri for the year ended September 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Ste. Genevieve, Missouri as of and for the year ended September 30, 2026.

We have been engaged to report on supplementary information that accompanies the City of Ste. Genevieve, Missouri's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Budgetary Comparison Schedules
2. Combining Nonmajor Fund Financial Statements

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and report on the fairness of the supplementary information

referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City of Ste. Genevieve, Missouri and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, 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 and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Ste. Genevieve, Missouri's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Ste. Genevieve, Missouri in conformity with the modified cash basis of accounting based on information provided by you. We have also been requested to assist the City with the mechanical computations of depreciation for the City's capital assets. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide; oversee the services by

designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

We will provide copies of our reports to the City Clerk and City Treasurer of the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Beussink, Hey, Roe & Stroder, L.L.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain federal or state agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Beussink, Hey, Roe & Stroder, L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the certain federal or state agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Jeffrey C. Stroder, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$26,000 for the year ended September 30, 2026. The fee 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.

Reporting

We will issue a written report upon completion of our audit of City of Ste. Genevieve, Missouri's financial statements. Our report will be addressed to the Mayor and Board of Aldermen of the City of Ste. Genevieve, Missouri. Circumstances may arise in which

our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Ste. Genevieve, Missouri is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Ste. Genevieve, Missouri and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BEUSSINK, HEY, ROE & STRODER, L.L.C.



Jeffrey C. Stroder, CPA

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RESPONSE:

This letter correctly sets forth the understanding of the City of Ste. Genevieve, Missouri.

By: _____

Title: _____

Date: _____