



To: Duckett Creek Board of Trustees  
From: District Staff  
Date: February 20, 2025  
Re: Follow-up to Board Questions

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#### **Audit Services Contract Timeline**

The District initially contracted with Hochschild Bloom in 2013 for the FY2013 audit. This was a change from the previous auditing firm, Botz Deal. In the subsequent pages is the letter signed by the Finance Director retaining them for 2013, 2014, and 2015 and their proposal.

In 2016, Hochschild Bloom requested an update to their contract for 2016, 2017, and 2018. In 2019, Hochschild, Bloom requested another update of their contract to cover 2019, 2020, and 2021, with Board approval the contract was extended. Hochschild was bought out by Sikich in 2021. In 2022, Sikich submitted a Service Proposal that covers fiscal years 2022, 2023, and 2024. Those documents are also included after this report.

#### **Property and Casualty Insurance**

Brad Young with Marsh McLennan confirmed the Board Trustees are covered under the District's Management Liability insurance policy. His email follows this report.

#### **Plant Odor Control**

Regarding the 2024 budget overage on Plant Odor Control, the District does place chemical orders when we are nearing the end of the year to take advantage of the current year pricing and to avoid purchasing at the higher costs in the new year.

Another situation that contributed to the overage was an equipment problem at TP2, so repairs were made to the odor scrubbers. That was mentioned in the memo to the financials in the January 2025 board packet. The Lift Station Odor Control was under budget by \$24,300, so that offset the \$8300 overage in Plant Odor Control. This was also mentioned in the memo to the board in January.

#### **August Shores Treatment Plant O&M Cost/Gallon Treated**

As mentioned during the January meeting, labor is the majority of the cost at this treatment plant. Another factor is the total gallons treated which caused a noticeable change in this calculation from 2023 to 2024. There was an increase in total gallons treated from 2023 to 2024 by approximately 1 million gallons while total O&M expenses remained steady with an increase of only \$2100 from the prior year. Historical details of total O&M expenses and total gallons treated going back five years are included after this memo.



# Duckett Creek Sanitary District

*Julie Barch*  
Director of Administration

3550 Hwy K, O'Fallon, Missouri 63368-8384

Ph: (636) 441-1244  
Customer Service Fax: (636) 498-8100  
Engineering Fax: (636) 498-8150

December 2, 2013

Michael D. Williams, CPA  
Hochschild, Bloom & Company LLP  
16100 Chesterfield Parkway West, #125  
Chesterfield, MO 63017-4829

Dear Mike,

This letter is to inform you that the Board of Trustees for Duckett Creek Sanitary District has accepted your bid proposal to provide auditing services and CAFR presentation for the fiscal years ending 2013, 2014, and 2015. Enclosed is the signed proposal acceptance for your record.

Your proposal indicated that you would like to meet in the month of December for pre-engagement activities. Cindy Vilcek will be your primary contact for the engagement. You may contact her at 636-441-1244 to confirm your schedule.

Thank you for your interest in Duckett Creek. I look forward to working with you and your team.

Sincerely,

Julie A. Barch  
Director of Administration

barlch@duckettcreek.com  
www.duckettcreek.com



ROUTING FOR PREPARATION OF FINANCIAL STATEMENTS

CLIENT NAME Darkeet Creek Sanitary District Client# C01952 Proposal

YEAR-END DATE Dec. 31, 13, 14, 15 PARTNER IN CHARGE WIM

REVIEWER \_\_\_\_\_ DATE DUE TO CLIENT \_\_\_\_\_ By \_\_\_\_\_

	INITIALS	DATE
Prepared		
Formatted <span style="float:right">Deadline Date</span>	Smm	11-15-13
Math Checked	N/A	
Reviewed	N/A	
Typing	Smm	11-19-13
Proofreading <span style="float:right">Deadline Date <u>11-19-13</u></span>		
<input type="checkbox"/> VBOM to 2 <sup>nd</sup> Review	CAB	11-19-13
Cold Review	N/A	
Partner Signing (Info. only-report date _____)		
Assembling/Copying: <input type="checkbox"/> Single Sided <input checked="" type="checkbox"/> Double Sided		
FS: <u>2</u>		
ML(SAS 114/115): _____	Krc	11/19/13
YB: _____		
<input type="checkbox"/> CD <input type="checkbox"/> PDF Email sent to _____		
<input type="checkbox"/> Mail <input type="checkbox"/> Deliver by _____ to Client		
<input type="checkbox"/> Courier All Day <input type="checkbox"/> Courier _____ hrs		
The release date (should be within 10 business days of report date) is required to be documented for audits. -- If the release date is not the mailed/delivered date, then note the release date here: _____		
Scanned into ProSystem/FileCenter <span style="float:right">*Make Sure OCR</span>		
Review of Scanned Document	N/A	
Checked in Word and Excel on ProSystem	N/A	

Remarks \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Deadline Date to Finalize Binder in ProSystem \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

===== Chesterfield Office Use Only - Copy to: VB \_\_\_\_\_ SMM \_\_\_\_\_  
 (Proposals VB gets full set including routing sheet)



# **Duckett Creek Sanitary District**

*Fostering Development While Protecting the Environment*

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PROPOSAL FOR PROFESSIONAL  
AUDITING SERVICES



Hochschild, Bloom & Company LLP  
Certified Public Accountants  
Consultants and Advisors

November 19, 2013

Board of Trustees  
Duckett Creek Sanitary District

Thank you for the opportunity to present our qualifications and proposal to the Duckett Creek Sanitary District (the District). We have reviewed your situation and have a good understanding of the scope of your needs.

As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations. HB&Co. personnel have the experience and knowledge in providing various services to governmental organizations similar to the District. The following is a list demonstrating our commitment to our governmental organizations and specifically how we can meet your needs:

- ◇ The District wants its auditors to be able to efficiently provide services to help meet deadlines and provide knowledge to the District. Since our Firm maintains a concentration in governmental accounting, our audit staff understands your accounting issues.
- ◇ HB&Co. has over 60 current references in the St. Louis and surrounding areas you may contact concerning our governmental services, including those with similar programs, funds, and accounts.
- ◇ HB&Co. has the following Certificate of Achievement (Certificate) for Excellence in Financial Reporting experience:
  - Two members on the national GFOA Special Review Committee
  - Various presentations to the local and state GFOA chapters
  - Initial Certificate applications prepared for over ten municipalities
  - Audit services for over twenty municipalities that obtain the Certificate
- ◇ We are members of the GFOA, GFOA St. Louis Chapter, St. Louis Area City Clerks and Finance Officers Association, East Central Missouri City Clerks and Finance Officers Association, Mid-America Intergovernmental Audit Forum, Missouri Society of CPA's Governmental Committee, Municipal League, and Attorney's Municipal League.

□ 16100 Chesterfield Parkway W., Suite 125, Chesterfield, Missouri 63017-4829, 636-532-9525, Fax 636-532-9055  
□ 1000 Washington Square, P. O. Box 1457, Washington, Missouri 63090-8457, 636-239-4785, Fax 636-239-5448

[www.hbclp.com](http://www.hbclp.com)

PrimeGlobal | An Association of Independent Accounting Firms

- ◇ The District wants individuals who have the additional experience and training required to audit various governmental assistance programs under *Government Auditing Standards*, issued by the Comptroller General of the United States. All key team members have completed the experience and training required under *Government Auditing Standards* throughout the last three years. This training is required when the District receives enough federal grant money to require an audit of its federal programs.
- ◇ The District wants comprehensive, proactive services from its audit team. HB&Co.'s governmental service team has served many cities for a number of years. Our familiarity with these cities will be an advantage for the District by having auditors who will provide a knowledgeable perspective on a wide range of accounting practices.
- ◇ We are members of the Governmental Audit Quality Center which provides resources to maintain the highest level of quality governmental reporting.
- ◇ We have over 65 years experience providing governmental services.
- ◇ HB&Co. communicates and shares information to improve our clients' business. We provide regular follow-up, internet web site information, newsletters, and tips to clients.
- ◇ The District wants a firm that will be able to provide the highest level of tax reporting to provide support for payroll, employee benefit programs, contributors, vendors, and customers. We have a tax department with research capabilities and tax planning experience needed to help you when necessary.
- ◇ We are members of PrimeGlobal, an association of regional accounting firms throughout the world that can provide additional national and international research capabilities and resources.
- ◇ Our Firm is a member of the AICPA and both the Center for Public Company Audit Firms Section and the Private Companies Practice Section of the AICPA. All members of these Sections must adhere to higher quality control audit and reporting standards other than CPA firms and the members are subject to regular peer review procedures established by the AICPA on which we have received unqualified opinions. Also, our most recent peer review (copy enclosed) resulted in a "pass" rating, which is only achieved by the top quality firms. The fact that we have voluntarily taken on these responsibilities ensures that you receive the highest quality work available.
- ◇ Our Firm is one of the top 25 largest regional accounting firms based in the St. Louis area, according to the 2013 *St. Louis Business Journal*.

The audit services team for the District provides all services noted in the accompanying Governmental Services page. This team has the ability and capacity to complete the work timely. We have a flexible schedule and will work with the District in a cooperative manner. In addition, we will remain accessible and available throughout the year for consultation purposes and to answer questions from time to time.

We appreciate the opportunity to be of service to you and believe this proposal and fee schedule accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,



Michael D. Williams, CPA  
Partner

Enclosures

**RESPONSE:**

This proposal correctly sets forth the understanding of the **DUCKETT CREEK SANITARY DISTRICT**. Either party may cancel this agreement or both parties may extend this agreement in subsequent years.

  
Signature

12/2/13  
Date

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**DUCKETT CREEK SANITARY DISTRICT  
PROPOSAL**

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**Affton Fire Protection District**

Jim Fritz, Chief  
9282 Gravois Road  
Affton, MO 63123  
314-631-1803

**Services:** 1997 - 2013, Current  
Audit of financial statements, interim financial consulting including pension plan, and various consulting including fixed assets, purchasing procedures policies, and property tax levy computation.

**City of Arnold, Missouri**

Debbie Lewis, Finance Director  
2101 Jeffco Blvd.  
Arnold, MO 63010  
636-296-6533

**Services:** 1997 - 2013, Current  
Audit of financial statements including pension, Single Audit, and GFOA CAFR consulting and personnel consulting.

**City of Bellefontaine Neighbors, Missouri**

Lawrence Abeln, Treasurer  
9641 Bellefontaine Road  
Bellefontaine Neighbors, MO 63137  
314-867-0076

**Services:** 2002 - 2013, Current  
Audit of financial statements and MIRMA reporting.

**City of Black Jack, Missouri**

Patricia Grubb, Finance Director  
12500 Old Jamestown Road  
Black Jack, MO 63033  
314-355-0400

**Services:** 1998 - 2013, Current  
Audit of financial statements, interim financial consulting, consulting for computer systems, employee benefits, federal programs, personnel issues, policies and procedures manual, and MIRMA reporting.

**City of Breckenridge Hills, Missouri**

Rhoda Womack, City Clerk  
9623 St. Charles Rock Road  
Breckenridge Hills, MO 63114-2637  
314-427-6868

**Services:** 2001 - 2013, Current  
Audit of financial statements and various consulting.

**Brentwood Pointe Transportation Development District**

Jerry Ebest, Chairman  
16690 Swingley Ridge Road  
P.O. Box 1070  
Chesterfield, MO 63006-1070  
636-532-8897, ext. 41352

**Services:** 2001 - 2013, Current  
Audit of financial statements.

**CB 5421/5975 Transportation Development District**

Joe Edwards  
6504 Delmar Blvd.  
University City, MO 63130  
314-727-4444

**Services:** 2009 - 2013, Current  
Complete accounting and administrative services, financial reporting, and budgeting.

**Central County Emergency 911**

Michael W. Turner, Executive Director  
22 Weis Avenue  
Ellisville, MO 63011-2141  
636-207-7911

**Services:** 2007 - 2013, Current  
Audit of financial statements.

### City of Clayton, Missouri

Janet Watson, Director of Finance  
10 N. Bemiston Avenue  
Clayton, MO 63105  
314-290-8445

**Services:** 2010 - 2013, Current  
Audit of financial statements including pension,  
Single Audit, and GFOA CAFR consulting.

### City of Cool Valley, Missouri

Deborah Jones, City Clerk  
100 Signal Hill Drive  
Cool Valley, MO 63121-1202  
314-521-3500

**Services:** 1994 - 2013, Current  
Audit of financial statements including TIF districts,  
monthly financial consulting, business license exam-  
inations, and property tax levy computations.

### City of Creve Coeur, Missouri

Dan Smith, Director of Finance  
300 North New Ballas Road  
Creve Coeur, MO 63141  
314-432-6000

**Services:** 1997 - 2013, Current  
Audit of financial statements including pension,  
Single Audit, TIF Districts, GFOA CAFR consult-  
ing, and other consulting services.

### City of Crystal Lake Park, Missouri

Julie O'Guinn, Treasurer  
P.O. Box 31338  
Crystal Lake Park, MO 63131  
314-968-1410

**Services:** 2002 - 2013, Current  
Audit of financial statements.

### East Central Dispatch Center

Sara Fox, Finance Director  
1330 S. Big Bend Blvd.  
Richmond Heights, MO 63117-2202  
314-645-0404

**Services:** 2007 - 2013, Current  
Audit of financial statements.

### Firemen's Retirement System of St. Louis

Vicky Grass, Executive Director  
1601 South Broadway  
St. Louis, MO 63104-3845  
314-588-2288

**Services:** Various Years (20+), Current  
Audit of financial statements, various consulting,  
and oversee elections of Board members.

### City of Florissant, Missouri

Randal J. McDaniel, MBA, Finance Director  
955 Rue St. Francois  
Florissant, MO 63031  
314-921-5700

**Services:** 1998 - 2013, Current  
Audit of financial statements including pension,  
Single Audit, and component unit IDA.

### Franklin County, Missouri

Debbie Door, County Clerk  
400 East Locust, Room 201  
Union, MO 63084  
636-583-6355

**Services:** Various Years (20+), Current  
Audit of financial statements, Single Audit, consult-  
ing work for EDP systems evaluation and various  
computer systems installation, and GFOA for CAFR  
consulting, including first-time application for certifi-  
cate.

### City of Green Park, Missouri

Zella Pope, City Administrator/Clerk  
11100 Mueller Road, Ste. 2  
Green Park, MO 63123-7819  
314-894-7336

**Services:** 1999 - 2013, Current  
Audit of financial statements, Single Audit, interim consulting, and consulting for computer systems, investments, policies and procedures, and budgeting.

### Hanley/Eager Road Transportation Development District

Alan Skop, Administrator  
8300 Eager Road, #601  
St. Louis, MO 63144-1419  
314-727-9300

**Services:** 2003 - 2013, Current  
Audit of financial statements.

### City of Hazelwood, Missouri

Lori Helle, Finance Director  
415 Elm Grove Lane  
Hazelwood, MO 63042  
314-839-3700

**Services:** 1998 - 2013, Current  
Audit of financial statements including pension, GFOA CAFR consulting, including first-time application for certificate, business license audits, and procedures analysis.

### City of Hermann, Missouri

Patricia Heaney, City Clerk  
1902 Jefferson Street  
Hermann, MO 65041  
573-486-5400

**Services:** 2007 - 2013, Current  
Audit of financial statements.

### City of Jennings, Missouri

Cheryl Balke, City Clerk  
2120 Hord Avenue  
Jennings, MO 63136  
314-388-1164

**Services:** 2001 - 2013, Current  
Audit of financial statements, interim consulting, and consulting for computer systems.

### City of Kirksville, Missouri

Katie Myers  
201 S. Franklin  
Kirksville, MO 63501  
660-627-1251

**Services:** 2010 - 2013, Current  
Audit of financial statements including Single Audit and GFOA CAFR consulting.

### City of Kirkwood, Missouri

John Adams, Finance Director  
139 S. Kirkwood Road  
Kirkwood, MO 63122  
314-822-5833

**Services:** 2011 - 2013, Current  
Audit of financial statements, pension fund and GFOA CAFR consulting.

### City of Lake St. Louis, Missouri

Renee M. Roettger, Director of Finance  
200 Civic Center Drive  
Lake St. Louis, MO 63367  
636-625-7945

**Services:** 2012 - 2013, Current  
Audit of financial statements and GFOA CAFR consulting.

### **Lemay Fire Protection District**

Chief Neil Svetanics  
1201 Telegraph Road  
St. Louis, MO 63125  
314-631-4500

**Services:** 2008 - 2013, Current  
Audit of financial statements.

### **Lift for Life Academy, Inc. (charter school)**

Marshall Cohen, Executive Director  
1731 South Broadway  
St. Louis, MO 63104  
314-231-2337

**Services:** 1996 - 2013, Current  
Audit of financial statements, schedule of selected statistics by DESE, A-133 audit, and various consulting.

### **Loop Trolley Transportation Development District**

Joe Edwards  
6504 Delmar Blvd.  
University City, MO 63130  
314-727-4444

**Services:** 2009 - 2013, Current  
Complete accounting and administrative services, financial reporting, and budgeting.

### **City of Maryland Heights, Missouri**

David Watson, Finance Director  
11911 Dorsett Road  
Maryland Heights, MO 63043-2512  
314-291-6550

**Services:** 2003 - 2013, Current  
Audit of financial statements including TIF District, Single Audit, and GFOA CAFR consulting.

### **City of Maryville, Missouri**

Denise Town, Finance Director  
415 North Market Street  
P.O. Box 438  
Maryville, MO 64468  
660-562-8009

**Services:** 2010 - 2013, Current  
Audit of financial statements including Single Audit and GFOA CAFR consulting.

### **Mehlville Fire Protection District**

Brian Bond, CFO  
11020 Mueller Road  
St. Louis, MO 63123-2757  
314-894-0420

**Services:** 1994 - 2013, Current  
Audit of financial statements including pension and component unit, other various consulting, preparation of accounting procedures manual, and GFOA CAFR consulting, including first-time application for certificate.

### **Metro West Fire Protection District**

Vincent T. Loyal, Chief  
P.O. Box 310  
Wildwood, MO 63040  
636-458-2100

**Services:** 2004 - 2013, Current  
Audit of financial statements.

### **Missouri Intergovernmental Risk Management Association**

Jenne Auck, Finance Director  
3002 Falling Leaf Court  
Columbia, MO 65201  
573-817-2554

**Services:** 2002 - 2013, Current  
Audit of financial statements.

### City of Normandy, Missouri

Pam Rogers, City Clerk  
7700 Natural Bridge Road  
Normandy, MO 63121  
314-385-3300

**Services:** 1998 - 2013, Current  
Audit of financial statements, EDP systems evaluation and computer systems installation, and various business license examinations.

### City of Northwoods, Missouri

Lillian Eunice, City Administrator  
4600 Oakridge Blvd.  
Northwoods, MO 63121  
314-385-8000

**Services:** 2001 - 2013, Current  
Audit of financial statements and various consulting.

### City of O'Fallon, Missouri

Vicki M. Boschert, CPA, Director of Finance  
100 North Main Street  
O'Fallon, MO 63366  
636-379-5522

**Services:** 2005 - 2013, Current  
Audit of financial statements including Single Audit and GFOA CAFR consulting.

### The Police Retirement System of St. Louis

Stephen G. Olish, Executive Director  
2020 Market Street  
St. Louis, MO 63103-2210  
314-241-0800

**Services:** 1999 - 2013, Current  
Audit of financial statements, oversee elections of Board member, interim financial consulting, and develop board policy manual.

### Public Water Supply District #2 of Jefferson County, Missouri

Patty Munding, Office Manager  
195 Old Sugar Creek Road  
High Ridge, MO 63049  
636-326-0200

**Services:** Various Years (20+), Current  
Audit of financial statements, consulting work for EDP systems evaluation for billing and accounting computer systems installation, and monthly financial consulting.

### City of Richmond Heights, Missouri

Sara J. Fox, Finance Director  
1330 S. Big Bend Blvd.  
Richmond Heights, MO 63117-2202  
314-655-3540

**Services:** 2005 - 2013, Current  
Audit of financial statements, Single Audit, and GFOA CAFR consulting.

### Village of Riverview, Missouri

Donna Forrest, Village Clerk  
9699 Lilac Drive  
Riverview, MO 63137-3224  
314-868-0700

**Services:** 1998 - 2013, Current  
Audit of financial statements, monthly consulting, special court procedures, computer program installation and training, and financial advisor.

### City of Rock Hill, Missouri

George Liyeos, City Administrator  
9511 Manchester Road  
Rock Hill, MO 63119  
314-968-1410

**Services:** 2001 - 2013, Current  
Audit of financial statements, Single Audit, various accounting and computer consulting, and GFOA CAFR consulting including first-time application for the certificate.

**City of St. Ann, Missouri**

Matt Conley, City Administrator  
10405 St. Charles Rock Road  
St. Ann, MO 63074  
314-427-8009

**Services:** 2003 - 2013, Current  
Audit of financial statements and Single Audit.

**City of St. Clair, Missouri**

Rick Childers, City Administrator  
#1 Paul Parks Drive  
St. Clair, MO 63077  
636-629-0333

**Services:** 2001 - 2013, Current  
Audit of financial statements and various consulting.

**St. Clair Ambulance District**

William Hollo, Chief  
#3 Paul Parks Drive  
St. Clair, MO 63077  
636-629-2216

**Services:** 1999 - 2013, Current  
Audit of financial statements, review of billing systems, and various consulting.

**Salt Lick Road Transportation Development District**

John J. Powderly, Treasurer  
11850 Studt Avenue  
P.O. Box 419121  
St. Louis, MO 63141  
314-991-8900 ext. 237

**Services:** 2003 - 2013, Current  
Audit of financial statements.

**City of Shrewsbury, Missouri**

Danielle Oettle, Finance Director  
5200 Shrewsbury Avenue  
Shrewsbury, MO 63119  
314-647-5795

**Services:** 2007 - 2013, Current  
Audit of financial statements.

**South County Fire Alarm Association**

Brian Bond, CFO  
11020 Mueller Road  
St. Louis, MO 63123-6943  
314-892-1020

**Services:** 2003 - 2013, Current  
Audit of financial statements including pension and other various consulting.

**City of Town & Country, Missouri**

Betty Cotner, CPA  
1011 Municipal Center Drive  
Town & Country, MO 63131  
314-432-6606

**Services:** 2009 - 2013, Current  
Audit of financial statements.

**Village of Twin Oaks, Missouri**

Sharon Ratliff, Village Clerk  
1190 Meramec Station Road, Ste. 204  
Twin Oaks, MO 63021  
636-225-7873

**Services:** 2000 - 2013, Current  
Audit of financial statements, GFOA CAFR consulting, including first-time application for certificate, and various accounting and computer consulting.



### City of Union, Missouri

Heather Keith, Finance Officer  
500 East Locust Street  
Union, MO 63084  
636-583-3600

**Services:** 2006 - 2013, Current  
Audit of financial statements and Single Audit.  
GFOA CAFR consulting, including first-time application of certificate.

### City of Warson Woods, Missouri

Kathy Mahany, City Clerk  
10015 Manchester Road  
Warson Woods, MO 63122-1825  
314-965-3100

**Services:** 1997 - 2013, Current  
Audit of financial statements and monthly financial analysis consulting.

### City of Washington, Missouri

Mary Sprung, CPA, Finance Director  
405 Jefferson Street  
Washington, MO 63090  
636-390-1041

**Services:** Various Years (20+), Current  
Audit of financial statements, Single Audit, GFOA CAFR consulting, including first-time application for certificate, consulting work for EDP and accounting systems evaluation, and various computer systems installation, consulting for fixed assets general ledger application, budgeting and employee benefits, and accounting policies and procedures manual. Consulting with regard to rate determination for solid waste program, issuance of Revenue Bonds and General Obligation Bonds related to industrial development and Section 353 Redevelopment Corporation.

### Washington Area Ambulance District

Terry Buddemeyer, Chief  
515 Washington Avenue  
Washington, MO 63090  
636-239-6354

**Services:** 2000 - 2013, Current  
Audit of financial statements.

### Washington Missouri Redevelopment Corp. (a corporation)

Dick Oldenburg, Economic Development Director  
405 Jefferson Street  
Washington, MO 63090  
636-390-1004

**Services:** Various Years (20+), Current  
Accounting, compilation of financial statements, and tax returns.

### City of Webster Groves, Missouri

Joan Jadali, Finance Director  
4 E. Lockwood Avenue  
Webster Groves, MO 63119  
314-963-5323

**Services:** 2003 - 2013, Current  
Audit of financial statements, Single Audit, and GFOA CAFR consulting, including first-time application for certificate.



**Hochschild, Bloom & Company LLP**  
Certified Public Accountants  
Consultants and Advisors

## Governmental Services

**An important factor when choosing a CPA firm is the firm's reputation among the clients it serves. Our Firm, partners, and professional employees have earned and maintained a reputation of excellence with our clients.**

"I have enjoyed working with members of Hochschild, Bloom & Company. They have made many positive contributions to our financial systems that will help make the City stronger."

City Manager  
City of Ellisville, Missouri

### Qualifications and Experience

We provide constant updates on important governmental accounting changes. Our specialized experience will save your staff time and cost yet provide a high quality audit on a more timely basis.

- Report preparation for approximately 20 governmental organizations which have received the annual GFOA Certificate of Achievement Award.
- Two HB&Co. partners are on the GFOA Special Review Committee who review CAFRs for the GFOA Certificate of Achievement.
- Governmental services partner and director with Certified Fraud Examiner (CFE) certification.
- Governmental services partner currently serves as chairman of the Missouri Society of CPA's Committee on Governmental Accounting, following two of our partners past service on the same committee.
- Focus on your accounting system to maximize efficiency, effectiveness, and opportunities for improvement.
- Active membership in Governmental Audit Quality Center to maintain highest level of quality governmental reporting.
- HBC Consulting division with capabilities on computer systems installation and application.
- Active membership in the Government Finance Officers Association, GFOA St. Louis Chapter, the Missouri Municipal League, the Missouri Municipal Attorneys Association, the City Clerks Association, and the Missouri Society of CPA's Governmental Committee.
- Registered with the American Institute of CPAs as accounting and auditing peer reviewers in the areas of state and local governments and audits under *Government Auditing Standards*.
- Performance of speaking engagements on government topics.
- Governmental audit staff have exceeded the education requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States.
- Two partners who have received the AICPA's Certificate of Educational Achievement in the Governmental Accounting and Auditing Program.

"Thanks to Hochschild, Bloom & Company for their able assistance and for the professional manner in which they helped prepare and complete our comprehensive annual financial report in a timely manner."

County Clerk  
Franklin County, Missouri

# Governmental Services Available

Hochschild, Bloom & Company LLP ensures technical competence of its staff by dedicating specialized expertise to individuals with broad experience and training which enhances the value of our services and solves problems for our clients.

"As independent auditors, Hochschild, Bloom & Company also provide an objective outside review of management's performance in reporting operating results and financial condition."

Treasurer

Public Water Supply District No. 2 of St. Charles County

## Accounting and Auditing

- Audits/Reviews
- Employee Benefits Audits
- Fixed Assets (Capital) Compilation Reviews
- Monthly Accounting and Payroll
- Staff Training
- Due Diligence Reporting
- GFOA Certificate of Achievement Applications

## Compliance Auditing

- Yellow Book Audits
- Individual Contract Audits
- Single Audits of Federal Programs under OMB Circular A-133
- Economy and Efficiency Auditing
- Debt Financing Provisions including Restricted
- Cash Flow Review and Refinancing
- Business License Reviews
- MIRMA Reporting and Consulting

## Management Consulting

- Performance Management
- Management and Operational Reviews
- Internal Control Reviews
- Budgeting and Forecasting
- Financing Analysis and Review
- Cash Management - Investment Strategies
- Accounting Policies and Procedures Manuals
- Activity Based Costing/SEA
- Cost/Pricing/Fee Studies
- Strategic Planning Facilitation
- Health and Pension Employee Benefit Program

## Computer Consulting

- Accounting System Design
- Data Backup and Security
- Database Design and Integration
- Software/Hardware Selection
- Local and Wide Area Networking
- Consulting

**Member PrimeGlobal, an association of accounting firms throughout the world that can provide additional national and international research capabilities and resources.**

"Hochschild, Bloom & Company references reported a very high level of quality of the Firm. The Firm brought a level of intelligence and knowledge to their cities that they have not seen in the past."

City of Brentwood, Missouri  
Board of Aldermen Minutes

16100 Chesterfield Parkway West, Suite 125  
Chesterfield, Missouri 63017-4829  
Telephone 636-532-9525  
Fax 636-532-9055

1000 Washington Square, P.O. Box 1457  
Washington, Missouri 63090-8457  
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**Hochschild, Bloom & Company LLP**  
**Certified Public Accountants**  
**Consultants and Advisors**  
 www.hbcplp.com

16100 Chesterfield Parkway West, Suite 125  
 Chesterfield, MO 63017-4829, 636-532-9525

1000 Washington Square, P.O. Box 1457  
 Washington, MO 63090-8457, 636-239-4785

**SELECTION CRITERIA CHECKLIST -  
 RELIABILITY FOR YOUR GOVERNMENTAL AUDIT NEEDS**

SELECTION CRITERIA	Hochschild, Bloom & Company LLP	Firm No. 2	Firm No. 3
The highest qualifications and reputation	✓		
Specialized governmental services team	✓		
Over 65 years providing governmental services	✓		
The most experience of a similar nature and area references	✓		
Personal involvement by firm partners and directors	✓		
Firm has multiple GFOA Special Review Committee members	✓		
Number of staff professionals with extensive governmental experience	✓		
Active member of Missouri Society of CPA's Governmental Committee	✓		
Meets requirements of <i>Government Auditing Standards</i> , issued by the Comptroller General of the United States	✓		
Under contract with the Missouri State Board of Accountancy to report on complaints regarding other CPA firms	✓		
Competent and experienced consulting team	✓		
Registered with American Institute of CPAs as peer reviewers for state and local governments and audits under <i>Government Auditing Standards</i>	✓		
Online research capabilities and international affiliation	✓		
GFOA Certificate of Achievement experience	✓		
Flexible schedules to meet your needs	✓		
Similar grant audit experience to prevent loss of funding	✓		
Regularly performs governmental speaking engagements	✓		
Unqualified "clean" opinion on peer review to assure you of the highest quality services	✓		
Member of the Missouri Municipal League, City Clerks Association, and Attorney's Municipal League	✓		
Consulting division for computer hardware and software support	✓		
Tax department for consulting support for payroll, employee benefit programs, and contributions	✓		
Provides regular communication on important information	✓		
Experience providing other needed services and consulting	✓		

# *Deluzio & Company, LLP*

Certified Public Accountants & Business Advisors

## *Partners*

Charles A. Deluzio, CPA

Jeffrey P. Anzovino, CPA, MSA

Joseph E. Petrillo, CPA

Stacey A. Sanders, CPA, CSEP

Telephone: 724-838-8322

Fax: 724-853-6500

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351 Harvey Avenue  
Suite A  
Greensburg, PA 15601-1911

## SYSTEM REVIEW REPORT

August 8, 2012

To the Partners  
Hochschild, Bloom & Company LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP (the firm) in effect for the year ended May 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

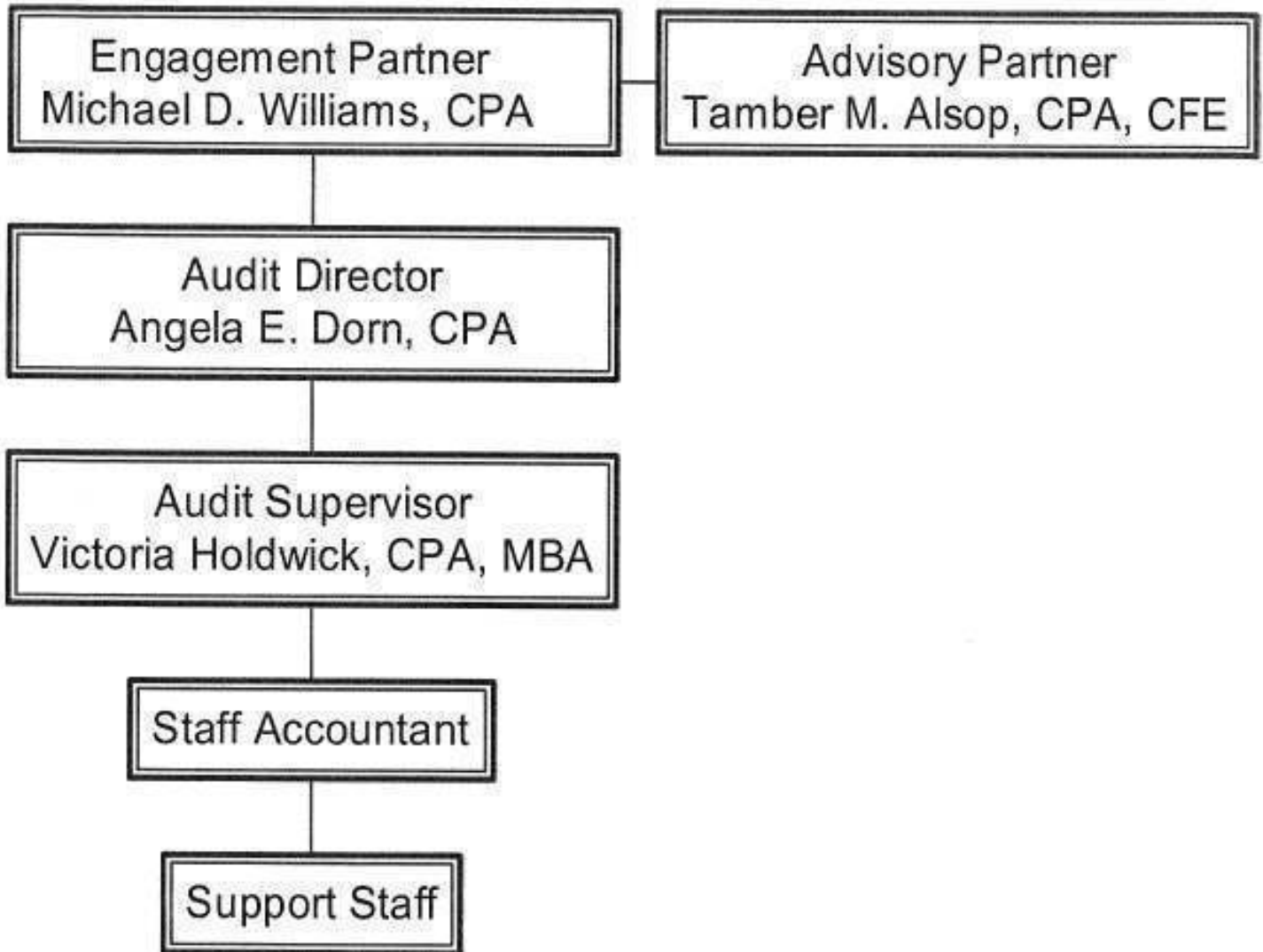
As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP in effect for the year ended May 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hochschild, Bloom & Company LLP has received a peer review rating of *pass*.

  
Greensburg, Pennsylvania

**DUCKETT CREEK SANITARY DISTRICT**  
**CLIENT SERVICE TEAM**

We have designed a client service team that has become familiar with the District's operations. Our service team has the qualifications and experience to provide the highest level of service in the field of governmental auditing, accounting, and consulting.



*Michael D. Williams, CPA,  
Audit Partner*

**Professional Background And Responsibilities**

Michael D. Williams joined Hochschild, Bloom & Company LLP in 1987 as a member of the professional accounting staff and accepted as partner in 1998. He has managed work done for various cities, districts and other political subdivisions, and nonprofit agencies, including consulting projects and work with federal program audits. He has reviewed audited financial statements for the Missouri State Board of Accountancy for issuance of consultant's reports concerning governmental reporting deficiencies. Mr. Williams also performs compilation, review, and taxation services for major clients of the Firm.

As a partner for the Firm, his primary function is to conduct all aspects of governmental accounting, auditing, and consulting services. He has detailed knowledge of the current accounting systems used by many governmental audit clients of the Firm. He is on-site for many of our governmental engagements. During each of these engagements under his direction, he reviews accounting and related operating procedures in detail in order to furnish management with reports and advice regarding internal control and compliance issues.

He has been a speaker on technical subjects at various conferences including the GFOA St. Louis Chapter, Missouri County Treasurers' Association, Association of Missouri County Auditors, City Clerks and Finance Officers of St. Louis, and AAIM. Mr. Williams has co-authored various articles for publication related to governmental sector topics.

**Educational Background And Certification**

Mr. Williams graduated from Southeast Missouri State University in 1987 with a Bachelor of Science degree in Accounting. He received his certificate in 1989 and is licensed to practice in the State of Missouri. CPA Certificate number 14421. In 1992, he was awarded the Certificate of Educational Achievement in the Governmental Accounting and Auditing Program of the American Institute of Certified Public Accountants (AICPA).

**Continuing Education**

Mr. Williams participates in various professional development courses and has consistently exceeded the requirements of the profession and of his specialties. He has also attended various in-house seminars and income tax workshops. In the last three years, he has attended conferences on detecting fraud, internal controls, grant program compliance, and employee benefits.

**Professional Society Memberships**

Mr. Williams was the chairman of the Governmental Accounting Committee of the Missouri Society of Certified Public Accountants for six years and was its liaison member to the Technical Standards Review Committee. He has been a member of the Government Finance Officers Association's Special Review Committee since 1992 and has reviewed audit reports for the Missouri Society of Certified Public Accountants' Technical Standards Review Committee. He is an active member of the Missouri GFOA St. Louis Chapter.

*Tamber M. Alsop, CPA, CFE*  
*Partner*

**Professional Background And Responsibilities**

Tamber M. Alsop joined Hochschild, Bloom & Company LLP in 1994 as a staff accountant. Mrs. Alsop has 19 years public accounting experience. She was promoted to accounting and auditing director in 1999 and became partner in 2002. Prior to joining the Firm, she was an accountant at a local St. Louis public accounting firm. She has many supervisory audit responsibilities in audits of nonprofit agencies, cities, other political subdivisions, and corporations. She has experience with fraud audits, HUD audits, Federal programs and other "Yellow Book", and Single Audits. She performs compilation, review, and taxation services for major clients of the Firm. She performs audits for many governmental clients and has specialized experience in fraud investigations, federal programs, and internal control system reviews. She is a Certified Fraud Examiner (CFE). As partner for the Firm, her primary function is to direct engagements, supervise senior and staff accountants, and review the work completed to ensure accuracy, completeness, suitable presentation, and adequate disclosures. She tailors audit procedures to achieve the most effective audit, given the size and complexity of the plan and develops positive client relationships by ensuring value-added service are provided to each client.

**Educational Background And Certification**

Mrs. Alsop graduated from Northeast Missouri State University in 1988 with a Bachelor of Science degree in Accounting. She received her CPA certificate (CPA certificate number 15830) in 1992 and is licensed to practice public accounting in the State of Missouri. She received her CFE designation in 2001.

**Continuing Education**

Mrs. Alsop attends various professional development courses sponsored by the Missouri State Board of Accountancy and has received over 40 hours per year of Continuing Professional Education including those required of governmental auditors and certified fraud examiners. She also attends various in-house seminars and income tax workshops throughout the year. In the last three years, she has attended conferences on detecting fraud, grant program compliance, and accounting for construction contractors. She has been a speaker at various courses related to fraud, internal controls, and accounting and audit topics.

**Professional Memberships**

Mrs. Alsop is a member of the American Institute of Certified Public Accountants, Missouri Society of Certified Public Accountants, and Association of Certified Fraud Examiners. She is an active member of the Chesterfield Rotary Club and other charitable and community activities and associations. She is also the past president of the St. Clair Rotary Club. In addition, Mrs. Alsop serves on the Government Finance Officers Association Special Review Committee which decides if a government should be awarded a Certificate of Achievement for Excellence in Financial Reporting.



*Angela E. Dorn, CPA*  
*Audit Director*

**Professional Background And Responsibilities**

Angela E. Dorn joined Hochschild, Bloom & Company LLP in 2005 as a Supervisor of accounting and auditing. She was promoted to Manager in 2007 and then Director in January 2010. Prior to that time, Mrs. Dorn has been employed in public accounting firms as well as not-for-profit organizations in various locations throughout the United States. Mrs. Dorn has a broad range of experience in performing audits, reviews, compilations, and corporate tax returns. Her areas of concentration include governmental and not-for-profit entities. Mrs. Dorn's duties with the Firm include managing engagements, accounting research, professional staff supervision, and review of client accounting and operating procedures.

**Educational Background And Certification**

Mrs. Dorn graduated from New Mexico State University in 1982 with a Bachelor of Accountancy. Mrs. Dorn became a CPA in 1992 in the State of Nevada and is a licensed CPA in Nevada, Florida, and Missouri.

**Continuing Education**

Mrs. Dorn participates in professional development courses sponsored by the American Institute of Certified Public Accountants, Missouri Society of Certified Public Accountants, Franklin Covey management seminars, and in-house courses. She has consistently exceeded the requirements of the profession. Her education has included accounting, auditing, taxes, government, non-profit and management services. She meets the annual requirements of 20 hours in governmental education and was a presenter at the 2012 Missouri State GFOA Spring Conference.

**Professional Memberships**

Mrs. Dorn is a member of the American Institute of Certified Public Accountants. Additionally, she is a member of the Missouri Society of Certified Public Accountants and serves on their not-for-profit committee. She is actively involved with PrimeGlobal's Women's Leadership Conference and is a member of the United Way Women's Leadership Society. She is also a member of the Finance Committee of Immaculate Conception Parish in Dardenne Prairie.

*Victoria Holdwick, CPA, MBA*  
*Audit Supervisor*

**Professional Background And Responsibilities**

Victoria Holdwick joined the firm of Hochschild, Bloom & Company LLP in September 2012 as a staff accountant. Prior to joining the Firm, she was an accountant at a local public accounting firm. Ms. Holdwick has experience auditing governmental entities, non-profits, and school districts. She performs audits, compilations, reviews, and taxation services for various clients of the Firm.

**Educational Background And Certification**

Ms. Holdwick graduated from Missouri State in 2007 with a Bachelor of Science degree in Accounting and in 2008 with a Masters degree in Accounting. She received her CPA certification in 2009 (license #2010012833).

**Continuing Education**

Ms. Holdwick attends various professional development courses and has received over 40 hours per year of continuing professional education sponsored by the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants and various in-house seminars and income tax workshops throughout the year.

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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### **Independence**

Our Firm and all employees are independent of the Duckett Creek Sanitary District (the District).

### **License to Practice in Missouri**

The Firm and all assigned key professional staff are properly registered and licensed to practice in Missouri.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplemental information other than required supplemental information when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully 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 to issue a report as a result of this engagement.

Accounting standards generally accepted in the United States of America provide for certain required supplemental information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited. We will also report on supplemental information other than RSI that accompanies the financial statements. We will subject the supplemental 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 and will provide an opinion on it in relation to the financial statements as a whole.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with provisions of applicable 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 reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The par-

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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agraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District 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 auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with the preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with the preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. 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, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

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 taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

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 District involving: 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud or illegal acts 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplemental information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains and indicates that we have reported on the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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that: 1) you are responsible for presentation of the supplemental information in accordance with GAAP; 2) that you believe the supplemental information, including its form and content, is fairly presented in accordance with GAAP; 3) that 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 supplemental information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagement, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your web site, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Audit Procedures--General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America 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, any fraudulent financial reporting, or misappropriation of assets that come 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. Our audit engagement ends upon delivery of our audit report.

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 other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of this engagement, and they may

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures--Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 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 in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Audit Administration and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Our approach includes the preparation of an audit program which is tailored from the leading national guidance based upon your individual circumstances. Our audit program conforms to the latest and most thorough guidelines regarding analytical procedures, statistical sampling, and compliance testing. In developing the program, we may use the District's budget, organizational charts, and other financial and information system documentation. Sample sizes of 25 to 60 may be used for random or haphazard sampling during various steps of the audit.

We will provide a draft of the annual financial report and management letter before issuing the final version.

The audit documentation for this engagement is the property of Hochschild, Bloom & Company LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to cognizant or grantor agency 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 Hochschild, Bloom & Company LLP 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.

## DUCKETT CREEK SANITARY DISTRICT ENGAGEMENT PLAN

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The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our latest peer review accompanies this letter.

**DUCKETT CREEK SANITARY DISTRICT**  
**AUDIT APPROACH AND TIMELINE**

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<u>Task Or Event</u>	<u>Estimated Completion Date</u>
<b>1. Pre-engagement activities</b>	12-31-2013
Planning conference	
Prepare a detailed audit plan	
Finalize list of schedules to be prepared by the District	
Perform preliminary analytical review	
Gain understanding of internal control	
Make preliminary judgment about materiality	
Consider engagement risk	
Review MIS, manuals, and related materials	
Determine walk through procedures and complete	
Determine confirmation requests needed, prepare and mail	
<b>2. Performing the audit fieldwork</b>	03-07-2014
Perform substantive audit procedures	
Review subsequent events	
Review for contingencies and obtain legal representation letters	
Fieldwork exit conference and provide final AJE's	
<b>3. Review and evaluation</b>	03-20-2014
Perform final analytical review	
Review workpapers	
Evaluate audit results	
Prepare financial statements	
Form opinion	
Prepare required client communications:	
Report on audit of financial statements	
Reports on internal controls and compliance	
Management letter	
Technical, final review	
<b>4. Final draft audit report and management letter to Finance Officer</b>	03-21-2014
<b>5. Deliver final reports</b>	03-26-2014



**DUCKETT CREEK SANITARY DISTRICT**  
**FEE SCHEDULE**

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**Our Fees**

Fees for each of the annual District audits as of and for the years ended December 31, 2013, 2014, and 2015 would be \$19,000, \$19,400, and \$19,800, respectively.

Our fees noted above are inclusive of all out-of-pocket costs, all related meetings with management, and periodic consulting concerning routine matters. Our fees for this engagement will be based on the actual time spent at our quoted hourly rates. Should this time at our standard hourly rates be less than our total fee noted above, we will bill you accordingly. We will be available for other consultations throughout the year at our standard hourly rates (\$80 - \$150), or we may be engaged through a separate contract for other projects.

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. (Factors causing additional time include grossly inadequate schedules, excessive audit journal entries, improper internal control procedures, missing records, additional funds or geographic expansion, and additional accounting pronouncements issued if after the date of the proposal.) Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our Firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full.

We may continue to provide accounting, auditing, and tax services for fiscal years beyond December 31, 2015 at a negotiated fee.



**Hochschild, Bloom & Company LLP**  
Certified Public Accountants  
Consultants and Advisors

March 1, 2016

Board of Trustees  
Duckett Creek Sanitary District

We would appreciate an update of our contract as allowed under its provisions. This would benefit the District since we have performed audit services in previous years and we have background with your systems and accounting records. Due to the District's implementation of new accounting standards and programs, we can help maintain the highest level of the District's financial reporting.

As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations. HB&Co. personnel have the experience and knowledge in providing various services to governmental organizations similar to the District. The following is a list demonstrating our commitment to governmental organizations and specifically how we can meet your needs:

- ◇ The District wants its auditors to be able to efficiently provide services to help meet deadlines and provide knowledge to the District. Since our Firm maintains a concentration in governmental accounting, our audit staff understands your accounting issues.
- ◇ HB&Co. has over 60 current references in the St. Louis and surrounding areas you may contact concerning our governmental services, including those with similar enterprise utility funds.
- ◇ We are members of the GFOA, GFOA St. Louis Chapter, St. Louis Area City Clerks and Finance Officers Association, East Central Missouri City Clerks and Finance Officers Association, Missouri Municipal Attorneys Association, Missouri Society of CPAs Governmental Committee, Municipal League, and Missouri City/County Management Association.
- ◇ HB&Co. has significant experience with the GFOA Certificate of Achievement for Excellence in Financial Reporting including two members on the national GFOA Special Review Committee and we provide services for over 20 governments that obtain the Certificate.
- ◇ We are members of the Governmental Audit Quality Center which provides resources to maintain the highest level of quality governmental reporting.

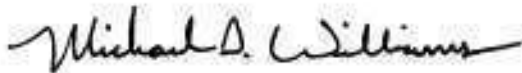
- ◇ We have 70 years of experience providing governmental services.
- ◇ Our Firm is a member of the AICPA and both the Center for Public Company Audit Firms Section and the Private Companies Practice Section of the AICPA. All members of these Sections must adhere to higher quality control audit and reporting standards than other CPA firms and the members are subject to regular peer review procedures established by the AICPA on which we have received the highest rating. Also, our most recent peer review resulted in no letter of comments issued, which is only achieved by the top quality firms. The fact that we have voluntarily taken on these responsibilities ensures that you receive the highest quality work available.
- ◇ Our Firm is one of the top 15 largest regional accounting firms based in the St. Louis area, according to the 2015 *St. Louis Business Journal*.

Our audit services team has the ability and capacity to complete the work timely. We have a flexible schedule and will work with the District in a cooperative manner. In addition, we will remain accessible and available throughout the year for consultation purposes and to answer questions from time to time.

The partners and staff at our Firm sincerely want to continue the good working relationship that we have enjoyed with your District over recent years. As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations.

We appreciate the opportunity to be of service to you and believe this proposal accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,



Michael D. Williams, CPA  
Partner

Enclosures: Engagement Plan  
Peer Review Report

**RESPONSE:**

This proposal correctly sets forth the understanding of the **DUCKETT CREEK SANITARY DISTRICT**. Either party may cancel this agreement or both parties may extend this agreement in subsequent years.

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Signature

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Date

# DUCKETT CREEK SANITARY DISTRICT

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## ENGAGEMENT PLAN

### **Our Engagement**

We will audit the financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplemental information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will subject the other supplemental 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, and we will provide an opinion on it in relation to the financial statements as a whole.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplemental information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the governing board. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will fully discuss the reason(s) 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 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 provisions of applicable laws, regulations, and the provisions of contracts or 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 compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the District, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the District 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 auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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### Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with the preparation of your financial statements and related notes. 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*. 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. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, 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.

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 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 District involving: 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud or illegal acts 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplemental information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains and indicates that we have reported on the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon. You also agree to present the supplemental information with the audited financial statements. Your responsibilities include acknowledging to us in the written representation letter that: 1) you are

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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responsible for presentation of the supplemental information in accordance with GAAP; 2) you believe the supplemental information, including its form and content, is fairly presented in accordance with GAAP; 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 supplemental information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits attestation engagement, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Audit Procedures--General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted generally accepted in the United States of America 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, any fraudulent financial reporting, or misappropriation of assets that come 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, and of any material abuse that comes to our attention. 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. Our audit engagement ends upon delivery of our audit report.

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 other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of this engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also 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 generally accepted auditing standards.

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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### **Audit Procedures--Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. 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 District'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 in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Audit Administration and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Our approach includes the preparation of an audit program which is tailored from the leading national guidance based upon your individual circumstances. Our audit program conforms to the latest and most thorough guidelines regarding analytical procedures, sampling, and compliance testing.

We will provide draft reports before issuing a final version.

The audit documentation for this engagement is the property of Hochschild, Bloom & Company LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to cognizant or grantor agency 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 Hochschild, Bloom & Company LLP 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 date the auditor's report is issued or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

# DUCKETT CREEK SANITARY DISTRICT

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## ENGAGEMENT PLAN

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our latest peer review accompanies this letter.

The engagement partner signing this proposal is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

### **Our Fees**

Fees for the annual District audit, as of and for the year ended December 31, 2016, 2017, and 2018 would be \$19,800, \$20,200, and \$20,600, respectively.

Our fees noted above are inclusive of all out-of-pocket costs, all related meetings with the District officials, and periodic consulting concerning routine matters. Our fees for this engagement will be based on the actual time spent at our standard hourly rates. Should this time at our standard hourly rates be less than our total fee noted above, we will bill you accordingly. We will be available for other consultations throughout the year at our standard hourly rates, or we may be engaged through a separate contract for other projects.

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. (Factors causing additional time include grossly inadequate schedules, excessive audit journal entries, improper internal control procedures, missing records, additional funds or accounts, and additional accounting pronouncements.) Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our Firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full.

We may continue to provide accounting and auditing services to the District for fiscal periods beyond December 31, 2018.





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724.838.8322  
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Charles A. Deluzio, CPA  
Jeffrey P. Annovino, CPA, MSA  
Joseph E. Petrucci, CPA  
Stacey A. Sanders, CPA, CSEP  
Lisa M. Altschaffl, CPA

### System Review Report

To the Partners of Hochschild, Bloom & Company LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP (the firm) in effect for the year ended May 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at <http://www.aicpa.org/prsummary>.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP in effect for the year ended May 31, 2015 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hochschild, Bloom & Company LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Deluzio &amp; Company LLP'. The signature is written in a cursive, flowing style.

Deluzio and Company, LLP  
July 31, 2015



**Hochschild, Bloom & Company LLP**  
Certified Public Accountants  
Consultants and Advisors

April 10, 2019

Board of Trustees  
Duckett Creek Sanitary District

We would appreciate an update of our contract as allowed under its provisions. This would benefit the District since we have performed audit services in previous years and we have background with your systems and accounting records. Due to the District's implementation of new accounting standards and programs, we can help maintain the highest level of the District's financial reporting.

As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations. HB&Co. personnel have the experience and knowledge in providing various services to governmental organizations similar to the District. The following is a list demonstrating our commitment to utility enterprises and specifically how we can meet your needs:

- ◇ The District wants its auditors to be able to efficiently provide services to help meet deadlines and provide knowledge to the District. Since our Firm maintains a concentration in governmental accounting, our audit staff understands your accounting issues.
- ◇ HB&Co. has over 60 current references in the St. Louis and surrounding areas you may contact concerning our governmental services, including those with similar enterprise utility funds.
- ◇ We are members of the GFOA, GFOA St. Louis Chapter, St. Louis Area City Clerks and Finance Officers Association, East Central Missouri City Clerks and Finance Officers Association, Missouri Municipal Attorney's Association, Missouri Society of CPAs Governmental Committee, Missouri Municipal League, and Missouri City/County Management Association.
- ◇ HB&Co. has significant experience with the GFOA Certificate of Achievement for Excellence in Financial Reporting including two members on the national GFOA Special Review Committee and we provide services for over 20 governments that obtain the Certificate.
- ◇ We are members of the Governmental Audit Quality Center which provides resources to maintain the highest level of quality governmental reporting.

- ◇ We have 70 years of experience providing governmental services.
- ◇ Our Firm is a member of the AICPA and the Private Companies Practice Section of the AICPA. Members of the AICPA are subject to regular peer reviews on which we have received the highest rating. Also, our most recent peer review resulted in no letter of comments issued, which is only achieved by the top quality firms. The fact that we have voluntarily taken on these responsibilities ensures that you receive the highest quality work available.
- ◇ Our Firm is one of the top 15 largest regional accounting firms based in the St. Louis area, according to the 2019 *St. Louis Business Journal*.

Our audit services team has the ability and capacity to complete the work timely. We have a flexible schedule and will work with the District in a cooperative manner. In addition, we will remain accessible and available throughout the year for consultation purposes and to answer questions from time to time.

The partners and staff at our Firm sincerely want to continue the good working relationship that we have enjoyed with your District over recent years. As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations.

We appreciate the opportunity to be of service to you and believe this proposal accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,



Michael D. Williams, CPA  
Partner

Enclosures: Engagement Plan  
Peer Review Report

**RESPONSE:**

This proposal correctly sets forth the understanding of the **DUCKETT CREEK SANITARY DISTRICT**. Either party may cancel this agreement or both parties may extend this agreement in subsequent years.

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Signature

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Date

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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### **Audit of Financial Statements**

We will audit the financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplemental information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the governing board. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will fully discuss the reason(s) 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 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 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 will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the District, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the District 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 auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures--General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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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 District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America 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, any fraudulent financial reporting, or misappropriation of assets that come 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, and of any material abuse that comes to our attention. 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. Our audit engagement ends upon delivery of our audit report.

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 other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of this engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also 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 generally accepted auditing standards.

### **Audit Procedures--Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 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 in our report on compliance issued pursuant to *Government Auditing Standards*.

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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### **Other Services**

We will also assist in preparing the financial statements and related notes in conformity with accounting principles generally accepted in the United States of America and may assist with other nonaudit services based on information provided by you. 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. 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.

### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

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 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 District involving: 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud or illegal acts 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 District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplemental information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains and indicates that we have reported on the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon. You also agree to present the supplemental information with the audited financial statements. Your responsibilities include acknowledging to us in the written representation letter that: 1) you are responsible for presentation of the supplemental information in accordance with GAAP; 2) you believe the supplemental information, including its form and content, is fairly presented in accordance with GAAP; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have

# DUCKETT CREEK SANITARY DISTRICT

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## ENGAGEMENT PLAN

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 supplemental information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits attestation engagement, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit 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.

### **Audit Administration and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Our approach includes the preparation of an audit program which is tailored from the leading national guidance based upon your individual circumstances. Our audit program conforms to the latest and most thorough guidelines regarding analytical procedures, sampling, and compliance testing.

We will provide draft reports before issuing a final version.

The audit documentation for this engagement is the property of Hochschild, Bloom & Company LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to cognizant or grantor agency 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 Hochschild, Bloom & Company LLP 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 date the auditor's report is issued or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our latest peer review accompanies this letter.

# DUCKETT CREEK SANITARY DISTRICT

## ENGAGEMENT PLAN

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The engagement partner signing this proposal is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

### **Our Fees**

Fees for the annual District audit, as of and for the year ended December 31, 2019, 2020, and 2021 would be \$20,600, \$21,000, and \$21,400, respectively.

Our fees noted above are inclusive of all out-of-pocket costs, all related meetings with the District officials, and periodic consulting concerning routine matters. Our fees for this engagement will be based on the actual time spent at our standard hourly rates. Should this time at our standard hourly rates be less than our total fee noted above, we will bill you accordingly. We will be available for other consultations throughout the year at our standard hourly rates, or we may be engaged through a separate contract for other projects.

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. (Factors causing additional time include grossly inadequate schedules, excessive audit journal entries, improper internal control procedures, missing records, additional funds or accounts, and additional accounting pronouncements.) Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our Firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full.

We may continue to provide accounting and auditing services to the District for fiscal periods beyond December 31, 2021.





Lisa M. Altschaffl, CPA  
 Jeffrey P. Anzovino, CPA, MSA  
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA  
 Stacey A. Sanders, CPA, CSEP  
 Daniel W. Wilkins, CPA

### Report on the Firm's System of Quality Control

To the Partners of Hochschild, Bloom & Company LLP  
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### **Firm's Responsibility**

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

#### **Peer Reviewer's Responsibility**

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

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under Single Audit Act and audits of employee benefit plans.

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

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Hochschild, Bloom & Company LLP has received a peer review rating of pass.

*Deluzio & Company LLP*

Deluzio & Company LLP  
 August 24, 2018





**Hochschild, Bloom & Company LLP**  
 Certified Public Accountants  
 Consultants and Advisors

January 29, 2021

Duckett Creek Sanitary District  
 3550 Hwy. K  
 O'Fallon, MO 63368-8384  
 Attn: Julie O'Guinn, Director Of Finance & Administration

**Re: Engagement Agreement Transfer**

Dear Julie:

We are excited to inform you that Hochschild, Bloom & Company LLP ("HBC") and Sikich LLP ("Sikich") have closed the transaction pursuant to which Sikich acquired our operating assets, effective as of January 1, 2021 (the "Effective Date").

We are requesting your consent to the assignment of the engagement letter you currently have in place with HBC to Sikich. Please execute and return to our office (by mail, fax or emailed pdf scan) the below Consent to Assignment at your earliest convenience but no later than 30 days from the date of this letter. Executing the Consent to Assignment will mean that your existing engagement letter for the audit of the financial statements and certain other services for the period ending December 31, 2020 with HBC will continue with Sikich assuming all of HBC's obligations and rights thereunder, effective as of the Effective Date.

**Consent to Assignment**

As evidenced by the signature below of an authorized representative of the organization listed below (the "Client"), the Client hereby consents to the assignment by HBC of HBC's rights, interests and obligations under the engagement letter dated April 10, 2019 for the audit of the financial statements and certain other services for the period ended December 31, 2020 between HBC and Client (the "Agreement") to Sikich LLP and Sikich LLP's assumption of all of HBC's rights, interests and obligations thereunder, in each case effective as of the Effective Date. Except as necessary to effectuate the consent provided hereunder, the terms of the Agreement, and your rights and obligations thereunder, shall remain in full force and effect and are not being modified, amended or waived in any way hereby.

Organization Name: Duckett Creek Sanitary District ("Client")

Signature: *Julie O'Guinn*

Printed name: Julie O'Guinn

Title: Director of Finance and Administration

Date: January 30, 2021

- 15450 South Outer Forty Road, Suite 135, Chesterfield, Missouri 63017-2066, 636-532-9525, Fax 636-532-9055
- 1000 Washington Square, P. O. Box 1457, Washington, Missouri 63090-8457, 636-239-4785, Fax 636-239-5448

The background of the cover is a photograph of a classical building with columns and an American flag flying. A large green semi-transparent rectangle is overlaid on the left side, and a dark blue rectangle is at the bottom left.

# SERVICE PROPOSAL

AUDIT SERVICES FOR  
DUCKETT CREEK SANITARY DISTRICT

SUBMITTED BY:  
SIKICH CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Michael D. Williams  
CPA  
Partner  
314.275.7277  
mike.williams@sikich.com

12655 Olive Blvd., Suite 200  
St. Louis, MO 63141

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## TRANSMITTAL LETTER

Board of Trustees  
Duckett Creek Sanitary District  
3550 Hwy K  
O'Fallon, MO 63368

May 9<sup>th</sup>, 2022

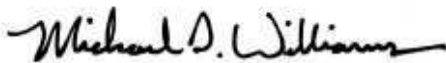
Dear Board of Trustees,

Sikich is pleased to be considered for the continued appointment as independent auditors for Duckett Creek Sanitary District (Duckett Creek). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations.

We are prepared to commit the resources necessary to provide services to Duckett Creek. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed, and are committed to performing in a time frame to prior years.

We appreciate the continued opportunity to present this proposal and look forward to the possibility of continuing serving Duckett Creek.

Sincerely,



Michael D. Williams, CPA  
Partner  
314.275.7277  
mike.williams@sikich.com



# EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN DUCKETT CREEK. WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

## UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a firm that will keep up with the ever-changing standards from GASB and the Office of Management and Budget with the new Uniform Guidance. We are also dedicated to staying current with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws. We have decades of experience serving the state and local government industry and look forward to the continued opportunity to partner with you to help meet your objectives and to drive your organization forward.

## DEFINING YOUR FUTURE SUCCESS

Partnership is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

## SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with Duckett Creek.

## HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,400 experts – serving clients across all 50 states – offers a range of professional services to support any need. We look forward to the potential to continue uncovering solutions to your challenges and supporting the lasting success of.



# SIKICH EXPERTS

We like solving complex problems. Most importantly, **WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.**

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Duckett Creek will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. Our firm offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover on the Duckett Creek engagement, we will seek the prior written approval of Duckett Creek.

Your key engagement team members will be supported by staff on the firm's government services team. Please refer to the Exhibits section to read biographies of the engagement team for Duckett Creek.



## **MIKE WILLIAMS, CPA** ENGAGEMENT PARTNER

Mike will be the primary point of contact for Duckett Creek and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with Duckett Creek, Mike will be actively involved in all phases of the audit process and will serve as a key business resource throughout the year for any questions or concerns you may have—regardless of whether or not those are directly related to the engagement.



## **JONATHAN ALEXANDER, CPA** STAFF ACCOUNTANT

As the staff accountant, Jonathan will be a secondary point of contact for Duckett Creek. Jonathan will be responsible for documenting audit procedures and coordinating items needed for the audit for Duckett Creek.

## **ADDITIONAL PROFESSIONAL STAFF**

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA, as well as internal courses.



This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any “on the job accounting or financial reporting training” by your staff. Moreover, we can assure Duckett Creek the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

### **STATEMENT OF INDEPENDENCE**

Sikich has evaluated its independence from in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to , and is independent with respect to any non-attest services provided to , both in fact and in appearance to any knowledgeable third party.





# OUR CLIENT SERVICE APPROACH

## COLLABORATION IS A TWO-WAY STREET

We work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.

- Our approach starts with obtaining an understanding of your expectations and your business operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.



## OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality



- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like Duckett Creek
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

## AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on Duckett Creek's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our firm will issue an opinion on the basic financial statements and will subject any other 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 and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the statistical or introductory sections of the comprehensive annual financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that Duckett Creek provide us with the basic information required for our audit

## PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems,



minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict firm policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

## QUALITY CONTROL

At Sikich, we are committed to providing the highest quality audits in the industry. You can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our firm has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. In 2020, we received our eleventh consecutive peer review unmodified (“pass”) report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Partner-in-Charge of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.



# WHY SIKICH

## INDUSTRY EXPERIENCE

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other units of local government. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- Central Association of College and University Business Officers (CACUBO)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- ICPAS Governmental Report Review Committees
- IGFOA Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois Association of Fire Protection Districts (IAFPD)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)

## ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognitions in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our partners are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

## 360 DEGREE VIEW

Many professional services firms look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.

## A FIRM ROOTED IN CORE VALUES

Our core values aren't just artfully crafted statements that we put on the wall. Our culture and vision are rooted in Innovation, Trust, Diversity and Growth. This is how we drive our business and support the communities where we live, work and play.

## ACCESS TO EDUCATION

Duckett Creek will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to Duckett Creek's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry, and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- The New GASB Reporting Model
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Higher Education CFO Forum (include for Community Colleges only)
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- The New Look of HR: 2021
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

## IT'S PERSONAL FOR US

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time.



# OUR PROACTIVE APPROACH

ONE OF OUR STRENGTHS AT SIKICH IS OUR NEED TO BE PROACTIVE. WE FIND POTENTIAL ISSUES BEFORE YOU HAVE TO WORRY ABOUT THEM, BECAUSE WE'RE READY WITH A SOLUTION.

## INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and waste management-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to Duckett Creek, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit Duckett Creek.

## INITIATIVE FOR YOUR SATISFACTION

Duckett Creek's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the firm?
- What is your vision for Duckett Creek?



# SCOPE OF SERVICES

WE’LL BRING YOU THE TEAM AND THE PROCESS TO DELIVER RESULTS, AIMING TO EXCEED EXPECTATIONS EVERY STEP OF THE WAY. **OUR SCOPE AND FEES ARE CLEAR, UP-FRONT AND ALWAYS FAIR.**

## CLIENT SERVICE TIMELINE

Event	Person(s) Assigned	TIMEFRAME				
		DEC	JAN	FEB	MAR	APRIL
<p><b>Preliminary Planning</b> During this phase of the audit, we would meet with representatives of to discuss the approach we would take during the audit, focusing on areas of particular concern to as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	<p>The meeting would be attended by the engagement partner and engagement manager, if necessary.</p>					
<p><b>Preliminary Fieldwork</b> During this phase of the audit, we would develop an understanding and documentation of’s accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality on an individual fund basis and complete a preliminary analytical review of’s financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the Board of Trustees; review all ordinances adopted by during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by ; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations will prepare; review all proposed client assisted work papers and the timing of preparation by ; develop our audit programs for the next phase of the audit and review and document any changes to’s Annual</p>	<p>This phase would be completed by the engagement partner, engagement manager and one professional staff.</p>					



Event	Person(s) Assigned	TIMEFRAME				
		DEC	JAN	FEB	MAR	APRIL
Comprehensive Financial Report; and prepare the schedule for the remainder of the audit.						
<b>Fieldwork</b> During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of 's financial statements with a rough draft of the financial statements provided to at the conclusion of field work. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.	This phase would be completed by the engagement partner, engagement manager and one to two professional staff.					
<b>Workpaper Review and Report Production</b> During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control partner. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon 's staff after fieldwork has been completed.	This phase would be completed by the engagement partner, resource partner and the quality control partner.					
<b>Drafts to</b> We will deliver a preliminary draft of the Annual Comprehensive Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to no later than three business days after receiving all proposed changes.	This phase would be completed by the engagement partner.					
<b>Completion of the Audit</b> Upon approval of the drafts by , we will present the signed, bound copies of the annual comprehensive financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of including President, the Board of Trustees and management for formal presentations of the reports.	This phase would be completed by the engagement partner.					





Event	Person(s) Assigned	TIMEFRAME				
		DEC	JAN	FEB	MAR	APRIL
<p><b>Support to</b>  Our firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to . In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of .</p>	<p>This phase would be completed by the engagement partner.</p>	Ongoing				

**IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS**

Our firm’s approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Board of Trustees. The timing of this discussion will provide with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to Board of Trustees or the appropriate level as defined in our professional standards.

Our firm’s philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a “not-to-exceed fee” for the audit, the scope and timing of which was specified by .The billings for the audit would not exceed this fee unless specifically requests that the scope of the engagement be expanded and and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.



**FEE PROPOSAL**

Our fees for the year ending are expected to be:

DELIVERABLE	2022	2023	2024
Audit of the financial statements of (includes out-of-pocket costs)	\$22,000	\$22,700	\$23,400

These fees assume that you will provide the auditors with electronic copies of adjusted trial balances, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).



# PROPOSAL **EXHIBITS**

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT OUR FIRM AND THOSE WHO WILL WORK WITH YOU.

## **ENGAGEMENT TEAM BIOGRAPHIES**

Michael D. Williams, CPA

Jonathan Alexander, CPA

## **SIKICH RESOURCES**

### **STATE AND LOCAL GOVERNMENT SERVICES**

### **FIRM PROFILE**

### **PEER REVIEW**



## MICHAEL WILLIAMS

CPA

*Partner*

Mike Williams, CPA, is a partner with over 30 years of experience providing accounting, audit, tax and consulting services to for-profit businesses and not-for-profit organizations. Mike offers a unique understanding of his clients' challenges in order to support businesses in achieving their goals. While he serves clients in a number of industries, Mike's expertise is in the government, not-for-profit, manufacturing and professional services sectors. He also provides insurance services.

Mike has been a speaker on technical subjects at various conferences including the GFOA St. Louis Chapter, Missouri County Treasurers' Association and AAIM. He has also co-authored several articles for publications.

### SERVICE AREAS

- Audit and Assurance
- Government
- Manufacturing
- Not-for-Profit Organizations
- Professional Services

### AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MOCPA), Government Committee, Former Chair and Former Review Services for the Technical Standards Review Committee
- National Government Finance Officers Association, Special Review Committee
- Missouri GFOA, St. Louis Chapter

### EDUCATION

- Bachelor of Science, Accounting, Southeast Missouri State University
- Certified Public Accountant (CPA)
- Licensed in Missouri and Illinois
- Certificate of Educational Achievement, Governmental Accounting and Auditing Program of the AICPA

### AWARDS

- "One of Top 100 St. Louisans to Know," Small Business Monthly Publication



### LOCATION:

ST. LOUIS OFFICE

15450 South Outer Forty Rd.  
Suite 135  
Chesterfield, MO 63017

[mike.williams@sikich.com](mailto:mike.williams@sikich.com)

## JONATHON ALEXANDER

CPA

*Staff Accountant*

Jonathon Alexander, CPA, is a staff accountant with experience spanning audit services and employee benefit plan audits. Jonathon works closely with engagement team members to best meet clients' unique needs. He primarily serves organizations in the government and not-for-profit sectors, supporting their financial reporting and audit needs.

### SERVICE AREAS

- Audit Services
- Employee Benefit Plans

### EDUCATION

- Bachelor of Science, Business Administration, University of Central Missouri
- Master of Accountancy, University of Central Missouri
- Certified Public Accountant (CPA)



### LOCATION:

#### ST. LOUIS OFFICE

12655 Olive Boulevard  
Suite 200  
St. Louis, MO 63141

P: 636.532.9525  
[jonathon.alexander@sikich.com](mailto:jonathon.alexander@sikich.com)



## SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

### City of Arnold, Missouri

Bill Lehmann, Finance Director  
2101 Jeffco Blvd.  
Arnold, MO 63010  
636-296-6533

**Services:** Various Years (20+), Current  
Audit of financial statements including pension, Single Audit, and GFOA CAFR consulting and personnel consulting.

### City of Bellefontaine Neighbors, Missouri

Lori Lenz, Finance Clerk  
9641 Bellefontaine Road  
Bellefontaine Neighbors, MO 63137  
314-867-0076

**Services:** Current  
Current Audit of financial statements, Single Audit, and MIRMA reporting.

### City of Black Jack, Missouri

Tina Qualls, Finance Director  
12500 Old Jamestown Road  
Black Jack, MO 63033  
314-355-0400

**Services:** Various Years (20+), Current Audit of financial statements, interim financial consulting, consulting for computer systems, employee benefits, federal programs, personnel issues, policies and procedures manual, and MIRMA reporting.

### City of Breckenridge Hills, Missouri

Sheree Leamon, City Clerk  
9623 St. Charles Rock Road  
Breckenridge Hills, MO 63114-2637  
314-427-6868

**Services:** 2001 - 2022, Current  
Audit of financial statements and various consulting.

### Brentwood Pointe Transportation Development District

Brent Beumer, VP  
16690 Swingley Ridge Road  
4<sup>th</sup> Floor  
Chesterfield, MO 63017  
636-812-1364

**Services:** 2001 - 2022, Current  
Audit of financial statements.

### City of Cameron, Missouri

Carmen Wiegand, Finance Director  
205 North Main  
Cameron, MO 64429  
816-632-2177

**Services:** 2014 - 2022, Current  
Audit of financial statements.

### CB 5421/5975 Transportation Development District

Joe Edwards  
6504 Delmar Blvd.  
University City, MO 63130  
314-727-4444

**Services:** 2009 - 2022, Current  
Complete accounting and administrative services, financial reporting, and budgeting.

### Community and Children's Resource Board

Bruce Sowatsky, Executive Director  
2440 Executive Drive, #214  
St. Charles, MO 63303  
636-939-6200

**Services:** 2009 - 2022, Current  
Audit of financial statements.



**City of Cool Valley, Missouri**

Deborah Jones, City Clerk  
100 Signal Hill Drive  
Cool Valley, MO 63121-1202  
314-521-3500

**Services:** Various Years (20+), Current  
Audit of financial statements including TIF districts, monthly financial consulting, business license examinations, and property tax levy computations.

**City of Cuba, Missouri**

Christine Nash, City Clerk  
P.O. Box K  
202 N. Smith Street  
Cuba, MO 65453  
573-885-7432

**Services:** 2017 - 2022, Current  
Audit of financial statements.

**City of Desloge, Missouri**

Stephanie Daffron, City Clerk  
300 North Lincoln  
Desloge, MO 63601  
573-431-3700

**Services:** 2010 - 2022, Current  
Audit of financial statements.

**Duckett Creek Sanitary District**

Julie O'Guinn, Director of Finance and Administration  
3550 Hwy. K  
O'Fallon, MO 63368-8384  
636-441-1244

**Services:** 2013 - 2022, Current  
Audit of financial statements and GFOA CAFR consulting.

**East Central Dispatch Center**

Cathy Malawy, Finance Director  
1330 S. Big Bend Blvd.  
Richmond Heights, MO 63117-2202  
314-645-0404

**Services:** 2007 - 2022, Current  
Audit of financial statements.

**City of Fenton, Missouri**

Nikki Finkbiner, City Administrator  
625 New Smizer Mill Road  
Fenton, MO 63026  
636-343-2080

**Services:** 2013 - 2022, Current  
Monthly accounting and consulting.

**Firemen's Retirement System of St. Louis**

John D. Brewer, Executive Director  
1601 South Broadway  
St. Louis, MO 63104-3845  
314-588-2288

**Services:** Various Years (20+), Current  
Audit of financial statements, various consulting, and oversee elections of Board members.

**City of Florissant, Missouri**

Kimberlee Johnson, Finance Director  
955 Rue St. Francois  
Florissant, MO 63031  
314-921-5700

**Services:** Various Years (20+), Current  
Audit of financial statements including pension, Single Audit, TIF district, and component unit IDA.



**City of Foristell, Missouri**

Sandra Stokes, City Clerk  
121 Mulberry Street  
Foristell, MO 63348-1483  
636-463-2123

**Services:** 2003 - 2022, Current  
Audit of financial statements.

**Franklin County, Missouri**

Tammy Vemmer, Auditor  
400 East Locust, Room 201  
Union, MO 63084  
636-583-6350

**Services:** Various Years (20+), Current  
Year-end financial consulting, audit of financial statements, Single Audit, consulting work for EDP systems evaluation and various computer systems installation, and GFOA for CAFR consulting, including first-time application for certificate.

**City of Frontenac, Missouri**

Lea Ann Bennett, Finance Officer  
10555 Clayton Road  
Frontenac, MO 63131  
314-994-3200

**Services:** 2012 - 2022, Current  
Audit of financial statements and GFOA for CAFR consulting, including first-time application for certificate.

**City of Green Park, Missouri**

James Mello, City Administrator/Clerk  
11100 Mueller Road, Ste. 6  
Green Park, MO 63123-7819  
314-894-7336

**Services:** Various Years (20+), Current  
Audit of financial statements, Single Audit, interim consulting, and consulting for computer systems, investments, policies and procedures, and budgeting.

**Hanley/Eager Road Transportation Development District**

Walter Lamkin, Executive Director  
8300 Eager Road, #601  
St. Louis, MO 63144-1419  
314-727-9300

**Services:** 2003 - 2022, Current  
Audit of financial statements and various consulting.

**City of Hermann, Missouri**

Patricia Heaney, City Clerk  
1902 Jefferson Street  
Hermann, MO 65041  
573-486-5400

**Services:** 2007 - 2022, Current  
Audit of financial statements.

**Jefferson County Water Authority**

Michelle Guidicy, JCWA Treasurer  
1682 Crystal Heights Road  
Festus, MO 63028  
636-937-4694

**Services:** 2011 - 2022, Current  
Audit of financial statements and Single Audit.

**City of Jennings, Missouri**

Deletra Hudson, City Clerk  
2120 Hord Avenue  
Jennings, MO 63136  
314-388-1164

**Services:** Various Years (20+), Current  
Audit of financial statements, including TIF district, interim consulting, and consulting for computer systems.

**City of Kirksville, Missouri**

Lacy King, Finance Director  
201 S. Franklin  
Kirksville, MO 63501  
660-627-1251

**Services:** 2010 - 2022, Current  
Audit of financial statements including Single Audit, TIF districts, and GFOA CAFR consulting.





### City of Kirkwood, Missouri

Sandra Stephens, Finance Director  
139 S. Kirkwood Road  
Kirkwood, MO 63122  
314-822-5833

**Services:** 2011 - 2022, Current  
Audit of financial statements, pension fund, and GFOA CAFR consulting.

### City of Lebanon, Missouri

Kat Gill, Finance Director  
401 South Jefferson Avenue  
Lebanon, MO 65536  
417-991-2324

**Services:** 2016 - 2022, Current  
Audit of financial statements and Single Audit.

### Lemay Fire Protection District

Chief Dan Bertelsmeier  
1201 Telegraph Road  
St. Louis, MO 63125  
314-631-4500

**Services:** 2008 - 2022, Current  
Audit of financial statements.

### Lift for Life Academy, Inc. (charter school)

Marshall Cohen, Executive Director  
1731 South Broadway  
St. Louis, MO 63104  
314-231-2337

**Services:** Various Years (20+), Current  
Audit of financial statements, schedule of selected statistics by DESE, Uniform Guidance, and various consulting.

### Loop Trolley Transportation Development District

c/o Chris Poehler  
5875 Delmar Blvd.  
St. Louis, MO, MO 63112  
314-727-4444

**Services:** 2009 - 2022, Current  
Complete accounting and administrative services, financial reporting, and budgeting.

### City of Maryland Heights, Missouri

David Watson, Finance Director  
11911 Dorsett Road  
Maryland Heights, MO 63043-2512  
314-291-6550

**Services:** 2003 - 2022, Current  
Audit of financial statements including Single Audit, TIF district, and GFOA CAFR consulting.

### City of Maryville, Missouri

Denise Town, Finance Director  
415 North Market Street  
P.O. Box 438  
Maryville, MO 64468  
660-562-8009

**Services:** 2010 - 2022, Current  
Audit of financial statements including Single Audit, TIF district, and GFOA CAFR consulting.

### Mehlville Fire Protection District

Brian Bond, CFO  
11020 Mueller Road  
St. Louis, MO 63123-2757  
314-894-0420

**Services:** Various Years (20+), Current  
Audit of financial statements including pension and component unit, other various consulting, preparation of accounting procedures manual, and GFOA CAFR consulting, including first-time application for certificate.

### Metro West Fire Protection District

Chief Michael Krause  
P.O. Box 310  
Wildwood, MO 63040  
636-458-2100

**Services:** 2004 - 2022, Current  
Audit of financial statements.



### Missouri Intergovernmental Risk Management Association

Jenne Auck, Finance Director  
3002 Falling Leaf Court  
Columbia, MO 65201  
573-817-2554

**Services:** 2002 - 2022, Current  
Audit of financial statements.

### Monarch Fire Protection District

Michelle Depew, Controller  
13725 Olive Boulevard  
Chesterfield, MO 63017-2640  
314-514-0900

**Services:** 2016 - 2022, Current  
Audit of financial statements.

### City of Normandy, Missouri

Sharon Warren, Office Manager  
7700 Natural Bridge Road  
Normandy, MO 63121  
314-385-3300

**Services:** Various Years (20+), Current  
Compilations of financial statements, EDP systems evaluation and computer systems installation, and various business license examinations and monthly accounting consulting.

### City of Northwoods, Missouri

Denise Griffin, City Administrator  
4600 Oakridge Blvd.  
Northwoods, MO 63121  
314-385-8000

**Services:** 2001 - 2022, Current  
Audit of financial statements and various consulting.

### City of O'Fallon, Missouri

Vicki M. Boschert, CPA, Director of Finance  
100 North Main Street  
O'Fallon, MO 63366  
636-379-5522

**Services:** 2005 - 2022, Current  
Audit of financial statements including Single Audit, TIF district, and GFOA CAFR consulting.

### City of Pacific, Missouri

Kim Barfield, City Clerk  
300 Hoven Drive  
Pacific, MO 63069  
636-271-0500

**Services:** 2015 - 2022, Current  
Audit of financial statements and Single Audit.

### The Police Retirement System of St. Louis

Mark Lawson, Executive Director  
2020 Market Street  
St. Louis, MO 63103-2210  
314-241-0800

**Services:** Various Years (20+), Current  
Audit of financial statements, oversee elections of Board member, interim financial consulting, and develop board policy manual.

### Public Water Supply District #1 of Jefferson County, Missouri

Erin Devore, Executive Director  
P.O. Box 646  
2970 Schneider Drive  
Arnold, MO 63010  
636-296-0659

**Services:** 2008 - 2022, Current  
Audit of financial statements.



**Public Water Supply District #2 of Jefferson County, Missouri**

Patty Mundinger, Office Manager  
195 Old Sugar Creek Road  
High Ridge, MO 63049  
636-326-0200

**Services:** Various Years (20+), Current  
Audit of financial statements, consulting work for EDP systems evaluation for billing and accounting computer systems installation, and monthly financial consulting.

**City of Richmond Heights, Missouri**

Cathy Malawy, Finance Director  
1330 S. Big Bend Blvd.  
Richmond Heights, MO 63117-2202  
314-655-3540

**Services:** 2005 - 2022, Current  
Audit of financial statements including TIF district, Single Audit, and GFOA CAFR consulting.

**Village of Riverview, Missouri**

Sarah Jurgena, Village Clerk  
9699 Lilac Drive  
Riverview, MO 63137-3224  
314-868-0700

**Services:** Various Years (20+), Current  
Audit of financial statements, monthly consulting, special court procedures, computer program installation and training, and financial advisor.

**City of St. Ann, Missouri**

Matt Conley, City Administrator  
10405 St. Charles Rock Road  
St. Ann, MO 63074  
314-427-8009

**Services:** 2003 - 2022, Current  
Audit of financial statements, TIF district, and Single Audit.

**St. Charles County Ambulance District**

Angela Dollens, Finance Director  
4169 Old Mill Parkway  
St. Peters, MO 63376  
636-344-7631

**Services:** 2014 - 2022, Current  
Audit of financial statements and GFOA CAFR consulting.

**City of St. Clair, Missouri**

Travis Dierker, City Administrator  
#1 Paul Parks Drive  
St. Clair, MO 63077  
636-629-0333

**Services:** 2001 - 2022, Current  
Audit of financial statements and various consulting.

**St. Clair Ambulance District**

Danny Shadrack, Controller  
#3 Paul Parks Drive  
St. Clair, MO 63077  
636-629-2216

**Services:** Various Years (20+), Current  
Audit of financial statements, review of billing systems, and various consulting.

**St. Louis County, Missouri**

Mark Tucker, County Auditor and Vickie Fredrick, CAO  
St. Louis County Government Center  
41 South Central Avenue  
Clayton, MO 63105  
314-615-5491

**Services:** 2018 - 2022, Current  
Audit of financial statements including Single Audit and GFOA CAFR consulting.

**Salt Lick Road Transportation Development District**

Brent Beumer, VP  
16690 Swingley Ridge Road  
4<sup>th</sup> Floor  
Chesterfield, MO 63017  
636-812-1364

**Services:** 2003 - 2022, Current  
Audit of financial statements.



#### City of Union, Missouri

Heather Keith, Finance Officer  
500 East Locust Street  
Union, MO 63084  
636-583-3600

**Services:** 2006 - 2022, Current

Audit of financial statements, Single Audit, and GFOA CAFR consulting, including first-time application of certificate.

#### City of Warson Woods, Missouri

Kathy Mahany, City Clerk  
10015 Manchester Road  
Warson Woods, MO 63122-1825  
314-965-3100

**Services:** Various Years (20+), Current

Audit of financial statements and monthly financial analysis consulting.

#### City of Washington, Missouri

Mary Sprung, CPA, Finance Manager  
405 Jefferson Street  
Washington, MO 63090  
636-390-1041

**Services:** Various Years (20+), Current

Audit of financial statements, Single Audit, GFOA CAFR consulting, including first-time application for certificate, consulting work for EDP and accounting systems evaluation, and various computer systems installation, consulting for fixed assets general ledger application, budgeting and employee benefits, and accounting policies and procedures manual. Consulting with regard to rate determination for solid waste program, issuance of Revenue Bonds and General Obligation Bonds related to industrial development and Section 353 Redevelopment Corporation.

#### Washington Area Ambulance District

Chief Terry Buddemeyer  
515 Washington Avenue  
Washington, MO 63090  
636-239-6354

**Services:** 2000 - 2022, Current

Audit of financial statements.

#### City of Webster Groves, Missouri

Eric Peterson, Finance Director  
4 E. Lockwood Avenue  
Webster Groves, MO 63119  
314-963-5323

**Services:** 2003 - 2022, Current

Audit of financial statements, Single Audit, and GFOA CAFR consulting, including first-time application for certificate.

#### City of Wright City, Missouri

Karen Girondo, City Treasurer  
636 Westwoods Road  
Wright City, MO 63390  
636-745-3101

**Services:** 2012 - 2022, Current

Audit of financial statements

# GOVERNMENT SERVICES

## Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

### SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

**Experience unparalleled commitment and high-quality, timely services** when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

### WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

## TEAM LEADER



**ANTHONY CERVINI**  
CPA, CFE  
PARTNER-IN-CHARGE

**T:** 630.566.8574

**E:** [anthony.cervini@sikich.com](mailto:anthony.cervini@sikich.com)

## WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



# GOVERNMENT SERVICES

## OUR EXPERTS



**TAMMY ALSOP**

CPA, CFE  
PARTNER

**E:** tammy.alsop@sikich.com



**DAN BERG**

CPA  
PARTNER

**T:** 630.566.8535  
**E:** dan.berg@sikich.com



**ANGELA DORN**

CPA  
PARTNER

**E:** angela.dorn@sikich.com



**FRED LANTZ**

CPA  
DIRECTOR

**T:** 630.566.8557  
**E:** fred.lantz@sikich.com



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CPA, MBA  
PARTNER

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**E:** brian.lefevre@sikich.com



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CPA  
PARTNER

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**E:** chad.lucas@sikich.com



**JIM SAVIO**

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PARTNER

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**E:** jim.savio@sikich.com



**MIKE WILLIAMS**

CPA  
PARTNER

**E:** mike.williams@sikich.com



**MARTHA TROTTER**

CPA  
PARTNER

**T:** 630.566.8581  
**E:** martha.trotter@sikich.com

## ABOUT SIKICH

Sikich LLP is a global company specializing in technology-enabled professional services. With more than 1,000 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.



*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

## Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,400 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

## INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

## SPECIALIZED SERVICES

### ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

### TECHNOLOGY

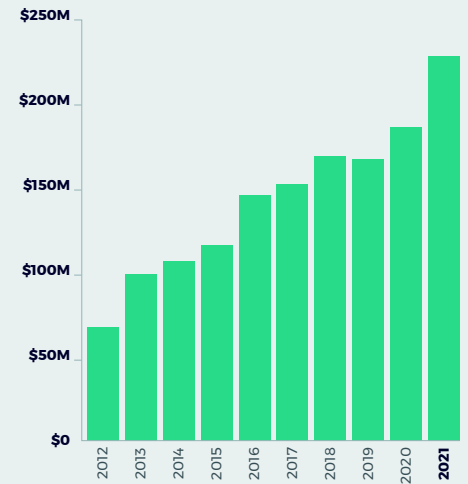
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

### ADVISORY

- Site Selection & Business Incentives
- Forensic & Valuation Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking\*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management\*\*
- Workforce Risk Management

## WHO WE ARE

TOTAL PARTNERS .....100+  
 TOTAL PERSONNEL .....1,400+  
 2021 REVENUE .....\$229M



## LOCATIONS

### Sikich Is A Remote First Organization

- |   |  |
|---|--|
| <b>Akron, OH</b><br>(330) 864-6661        | <b>Milwaukee, WI</b><br>(262) 754-9400   |
| <b>Alexandria, VA</b><br>(703) 836-1350   | <b>Minneapolis, MN</b><br>(331) 229-5235 |
| <b>Boston, MA</b><br>(508) 485-5588       | <b>Naperville, IL</b><br>(630) 566-8400  |
| <b>Chattanooga, TN</b><br>(423) 954-3007  | <b>Peoria, IL</b><br>(309) 694-4251      |
| <b>Chicago, IL</b><br>(312) 648-6666      | <b>Princeton, NJ</b><br>(609) 285-5000   |
| <b>Crofton, MD</b><br>(410) 451-5150      | <b>Springfield, IL</b><br>(217) 793-3363 |
| <b>Decatur, IL</b><br>(217) 423-6000      | <b>St. Louis, MO</b><br>(314) 275-7277   |
| <b>Indianapolis, IN</b><br>(317) 842-4466 | <b>Washington, MO</b><br>(636) 239-4785  |
| <b>Los Angeles, CA</b><br>(877) 279-1900  |  |

\* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.  
 \*\* Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

**CULTURE**

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich’s culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Accountability, Continuous Innovation and Stewardship. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



**CERTIFICATIONS & AWARDS**

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants’ Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified (“pass”) peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

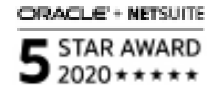
Sikich ranks among the **top 30 firms nationally** on the *Accounting Today* **Top 100 Firms list**.



Sikich has achieved the prestigious **Inner Circle for Microsoft Dynamics** recognition. Membership in this elite group is based on sales achievements that rank Sikich in the top echelon of the Microsoft global network of partners.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



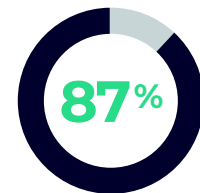
Sikich is a recipient of **The Channel Co. CRN MSP 500 Top Managed Service Partner Award, Channel Futures MSP 501 Top Managed Service Partner Award** and ranks within the **top 350 Microsoft partners in the U.S.**, according to Redmond Channel Partner Magazine.



**NET PROMOTER SCORE**

**The firm’s overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients’ willingness to recommend Sikich’s services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





## Report on the Firm's System of Quality Report

August 31, 2020

To the Partners of Sikich LLP  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helms LLP". The signature is written in a cursive, flowing style.

**ANDERS MINKLER HUBER & HELM LLP**  
Certified Public Accountants

**From:** Young, Brad (MMA) <[Brad.Young@MarshMMA.com](mailto:Brad.Young@MarshMMA.com)>  
**Sent:** Tuesday, January 28, 2025 5:24 PM  
**To:** Bridget Knudsen <[knudsen@duckettcreek.com](mailto:knudsen@duckettcreek.com)>  
**Cc:** Torbit, Tamara (MMA) <[Tamara.Torbit@MarshMMA.com](mailto:Tamara.Torbit@MarshMMA.com)>  
**Subject:** RE: Duckett Creek Property and Casualty Renewal

Hi Bridget,

Yes, absolutely it is designed exactly for that and any employees in a leadership position.

Thanks

Brad

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**Brad Young**  
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A business of Marsh McLennan  
Marsh & McLennan Agency LLC

**From:** Bridget Knudsen <[knudsen@duckettcreek.com](mailto:knudsen@duckettcreek.com)>  
**Sent:** Tuesday, January 28, 2025 4:42 PM  
**To:** Young, Brad (MMA) <[Brad.Young@MarshMMA.com](mailto:Brad.Young@MarshMMA.com)>  
**Cc:** Torbit, Tamara (MMA) <[Tamara.Torbit@MarshMMA.com](mailto:Tamara.Torbit@MarshMMA.com)>  
**Subject:** RE: Duckett Creek Property and Casualty Renewal

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Brad,

I wanted to confirm with you the Management Liability policy covers our Board members as well, correct? That was a question asked during our Board meeting today.

**Bridget Knudsen**  
Accounting Supervisor  
Duckett Creek Sanitary District  
3550 Hwy K  
O'Fallon, Missouri 63368-8384  
636-441-1244



**HISTORICAL DETAILS FOR GRAPH**

**TOTAL O&M EXPENSES INCLUDING WAGES & BENEFITS**

<b>YEAR</b>	<b>Treatment Plant #1</b>	<b>Treatment Plant #2</b>	<b>Augusta Shores TP</b>	<b>Riverdale MBR Plant</b>	<b>Wyndgate MBR Plant</b>	<b>Steven A. Rogers MBR Plant</b>
2020	\$ 1,251,093	\$ 1,161,930	\$ 56,647	\$ 142,952	\$ 286,035	\$ 46,275
2021	\$ 1,271,577	\$ 1,321,405	\$ 71,429	\$ 186,200	\$ 309,549	\$ 69,582
2022	\$ 1,666,782	\$ 1,353,450	\$ 61,578	\$ 225,354	\$ 324,028	\$ 65,493
2023	\$ 1,382,458	\$ 1,219,962	\$ 90,665	\$ 225,175	\$ 335,051	\$ 94,239
2024	\$ 1,595,629	\$ 1,514,103	\$ 92,766	\$ 250,170	\$ 380,145	\$ 112,875

**TOTAL GALLONS TREATED**

2020	1,737,870,091	1,714,600,000	5,936,386	21,210,227	67,557,192	2,733,399
2021	1,679,390,000	1,708,170,000	6,028,035	24,899,242	69,633,932	3,438,762
2022	1,604,230,000	1,702,310,000	3,514,236	29,239,252	73,521,917	4,123,964
2023	1,546,230,000	1,685,610,000	3,475,687	32,504,512	73,339,457	3,434,370
2024	1,617,290,000	1,767,520,000	4,504,073	38,147,923	80,992,693	3,877,384

**O&M COST TO TREAT 1 GALLON**

2020	0.0007	0.0007	0.0095	0.0067	0.0042	0.0169
2021	0.0008	0.0008	0.0118	0.0075	0.0044	0.0202
2022	0.0010	0.0008	0.0175	0.0077	0.0044	0.0159
2023	0.0009	0.0007	0.0261	0.0069	0.0046	0.0274
2024	0.0010	0.0009	0.0206	0.0066	0.0047	0.0291