

*T.N*  
JUN 4 - 2025  
Posted On \_\_\_\_\_

# **REGULAR BOARD OF ALDERMEN MEETING**

**Tuesday  
June 17, 2025  
7:00 P.M.**

**At  
Cleveland City Hall  
209 W. Main Street**

**BILLS/ORDINANCES ON AGENDA ARE AVAILABLE FOR PUBLIC VIEW**

**CITY OF CLEVELAND, MISSOURI  
BOARD OF ALDERMEN MEETING  
AGENDA**

**June 17, 2025 - 7:00 p.m.  
209 W. Main Street, Cleveland MO, 64734**

**CALL MEETING TO ORDER/ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**CONSENT AGENDA:**

**APPROVAL OF MINUTES OF REGULAR MEETING OF JUNE 3, 2025**

**COMMENTS FROM THE PUBLIC**

**NEW BUSINESS:**

**Financial Services Contract Renewal- LSCV CPAs, PC  
LAGERS Retirement Program**

**UNFINISHED BUSINESS:**

**Central Square Software and Equipment**


**REPORT OF OFFICERS—MEMBERS—COMMITTEES**

Mayor Roberson  
Alderman Walker  
Alderman Williams  
Alderman Goben  
Alderman Hull  
Alderman Muller  
Alderman B. Hull

**ADJOURNMENT**

**EXECUTIVE SESSION**

The Cleveland Board of Aldermen may enter an executive session during this meeting if such action is approved by a majority of the Aldermen present, with quorum, to discuss legal or privileged matters under Section 610.021(1) to discuss matters pertaining to the leasing, purchase or sale of real estate, according to Missouri statute 610.021.2, and to discuss matters pertaining to personnel actions under Section 610.021(3) and that the record be closed.

  
Posted On JUN 16 2025

**CITY OF CLEVELAND, MISSOURI**  
**Regular Board of Aldermen Meeting**  
**DATE: June 17, 2025**

**PLEASE PRINT YOUR NAME AND ADDRESS BELOW:**

Haider Nawaz

Dea Ann Ackermann

200 Skyview Lane

**CITY OF CLEVELAND**

**209 W. MAIN CLEVELAND, MO 64734**

**REGULAR BOARD OF ALDERMEN MEETING**

**JUNE 17, 2025**

Mayor Roberson called the meeting to order at 7:00 p.m.

**ROLL CALL FOR ALDERMEN IN ATTENDANCE:** B. Hull, Walker, Muller, Hull, Williams

**PUBLIC IN ATTENDANCE:** Haider Nawaz, Dea Ann Ackermann

**CITY EMPLOYEES IN ATTENDANCE:** City Clerk Nawaz, Chief of Police Vick

**PLEDGE OF ALLEGIANCE:** Recited by all in presence.

**CONSENT AGENDA:**

**APPROVAL OF MINUTES OF REGULAR MEETING OF JUNE 3, 2025**

Mayor Roberson asked for comments and questions for the consent agenda. There being no questions or objections, the consent agenda was unanimously approved.

**COMMENTS FROM THE PUBLIC:**

Dea Ann Ackermann stated that driving north on Holmes Road past the City limit she saw Cleveland Chief of Police talking to someone whom he had pulled over. Ms. Ackermann stated that her husband was driving, and she took a picture of the incident, which she showed to the Board. She expressed concern for the safety of the police officer and the traffic driving by, due to the narrow space on Holmes Road.

Mayor Roberson stated that the said concern is noted but sometimes the circumstances are such that a stop in a certain area cannot be avoided; Holmes Road does not have wide shoulders.

Alderman Hull informed that if a vehicle does not stop soon after the lights come on because the driver is looking for a safer spot, then they are reported as "runner" to dispatch. Alderman Hull stated that according to the former Police Chief, a vehicle should pull over when the lights come on; it is the police officer's job to watch for the safety.

Mayor asked Chief Vick to use the best discretion for stops that can cause safety concerns. Chief Vick explained the circumstance of the said stop and stated that he had used his best judgement.

Haider Nawaz reported:

1. Ordered pizza from Peculiar Pizza Hut via Door Dash, it arrived; he likes Cleveland Sonoco's pizza better.
2. Last month Hobby Time Food Truck was asking for suggestions online for where they should show up next; Nawaz suggested Cleveland and they showed up. Food was good.

3. Apple Bus Company located at 230 E. Main is moving on July 1, 2025. Their lease is ending, and the building will soon be up for sale.

## **NEW BUSINESS:**

### **Financial Services Contract Renewal—LSCV, CPAs, PC**

The proposal for monthly compilation of the financial statements was reviewed by the Board (attachment 1). Fee increases since the last contract were compared and narrated by Mayor Roberson.

Financial Advisor Alderman Muller moved to accept the one-year accounting proposal submitted by LSCV, CPAs, PC., for fiscal year ending June 2026. Seconded by Alderman Williams. Motion passed unanimously.

5 ayes; Hull, B. Hull, Walker, Williams, Muller  
0 nays  
1 absent; Goben

**LAGERS Retirement Program:** Mayor Roberson shared a document with general information about the LAGERS retirement program. Mayor informed that this year City employees had requested to move up from L-3 to L-12, but the supplemental Actuarial Valuation of the alternate level projected a significant increase in City's liability, so it was rejected.

Mayor stated that he does not like the fact that with the defined retirement plan the City assumes all the risk on the returns of the investments but has no say on where the investments are made. Alderman Hull stated that he does not like that City has no control over the investments. Discussion held regarding researching other alternate retirement programs, i.e., IRA or ROTH accounts, etc.

Mayor Roberson explained that if former employees of Cleveland join another City with higher level of LAGERS or increased pay, then City has to make up the difference according to the amortization review of past employment.

Further discussion held. City will request a supplemental Actuarial Valuation for L-7 and a LAGERS representative will be invited for Q&A.

## **UNFINISHED BUSINESS:**

### **Central Square Software and Equipment**

Alderman Hull stated that Sheriff's Office is very supportive, and City should take advantage of the offer to join Central Square. Alderman Williams stated that with the said system all the member Cass County cities can stay connected, and connectivity is very crucial. Alderman Muller stated that it seems to be a good system, and City has allocated the funds for it in the 2025-2026 budget.

Alderman Muller stated that he hopes that the legal fees will decrease due to the electronic transfer of records. Discussion held. Mayor Roberson informed that he has asked the Chief of

Police to find out the fees of some other attorneys who work in Cass County. Discussion held. It was common consensus of the Mayor and the Board members in presence, that joining the Central Square program would be beneficial for the City.

**Preliminary Budget:** Mayor Roberson shared the projected budget with the Board that included a column with the numbers provided by the Financial Advisor Alderman Muller and a column prepared by Mayor Roberson. Mayor stated that for the last few years City has been in deficit budget, and he does not like it; would like to avoid the surplus expenditure.

Alderman Muller stated that in the past City has had years where it had surplus amounts and there had been years where the expenses were very close to the budgeted amount. This year's deficit is due to the extraordinary expenses of the Water Fund. Alderman Muller stated that this year City has surplus in General Fund which will be spent on street repairs. Alderman Muller stated that water rates will have to raise without overburdening the customers.

Mayor Roberson stated that he plans to do quarterly reviews of the budget and make timely adjustments. Discussion was held regarding installation of new shut-off valves and routine valve exercising (waterlines). Mayor informed that he has budgeted pay for a future Public Works/ Assistant Water/Sewer Superintendent position to work and get trained for future openings. Further discussion held regarding the loss of revenue in water cost.

Alderman Hull stated that he would like to see the pay raise period to coordinate with the fiscal year (July/June). Alderman Hull stated that he appreciates the efforts City has made to offer better pay in the Police Department; would like to see further improvement since City is in competition with surrounding cities, i.e., Lake Winnebago offers starting pay of \$19.70 along with LAGERS, medical and dental insurance.

Alderman Muller stated that Lake Winnebago's revenue pool is much larger than the City of Cleveland. Alderman Hull stated that he is very pleased with current police department and for the first time the performance is most consistent; Alderman B. Hull agreed and stated that it is very solid. Alderman Muller stated that in past, City has had good police departments with up to five officers at a time, but recent past was different.

## **REPORT OF OFFICERS—MEMBERS—COMMITTEES**

**Alderman Walker:** Nothing to report currently.

**Alderman Williams:** Nothing to report currently

**Alderman Hull:** Nothing to report currently

**Alderman Muller:** Nothing to report currently

**Alderman B. Hull:** Nothing to report currently

**Mayor Roberson:** Nothing to report currently

**Chief of Police:** Informed that he ran a background check on a suspicious walker in Cleveland and it came back with drug, arson, property damage and assault charges. He is keeping an eye.

Chief of Police stated that he is asking for a raise because his pay is comparable to the freshly graduated officers; would like a raise for the Sergeant for the same reason. Chief Vick stated that he would like to hire one more officer since he is doing administrative work along with patrolling. Short discussion held. It was decided to hold off on hiring one more officer until City evaluates the revenue vs. expenditures.

**ADJOURNMENT:** Alderman Williams moved to adjourn at 8:36 pm. Seconded by Alderman Walker. Motion passed unanimously.

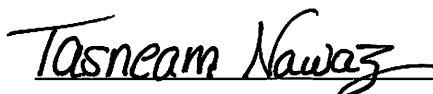
5 ayes; Hull, B. Hull, Walker, Williams, Muller

0 nays

1 absent; Goben



Mayor, Roberson



City Clerk, Nawaz

July 1, 2025

Date of Approval



April 23, 2025

City Council  
City of Cleveland, MO  
209 West Main  
Cleveland, MO 64734

RE: Billing Proposal for Accounting Services

We submit the following proposal for city required services for the fiscal ended June 30<sup>th</sup>, 2026:

- Monthly Compiled Financial Statements for both the Governmental Fund (General) and the Proprietary Fund (Water and Sewer).
- Assistance in preparing journal entries to properly allocate receipts and expenditures.
- Preparation of Quarterly Payroll Tax Reports and Annual Payroll Tax Reports.
- QuickBooks assistance for posting and recording monthly transactions.
- Entering annual budget figures for variance comparisons.
- Preparation of a Schedule of Receipts and Disbursements as required by Missouri Revised Statutes Section 79.160 semiannually for month ended December 31, 2025 and June 30, 2026; to be posted by the City of Cleveland.

Our firm will provide the above services for the following fees:

- Monthly fee for each month for Compiled Financial Statements --- \$1,000.00
- Quarterly Payroll Tax Reports Prepared --- \$275.00 per Quarter
- W-2 Preparation --- \$20.00 per employee, with a minimum of a \$275.00 year end fee.
- 1099 Preparation --- Base fee of \$125.00, and an additional \$10.00 for each 1099 issued.
- Hourly billing rate for major changes in presentation of Compiled Financial Statements or additional QuickBooks assistance beyond the normal monthly billing rate --- \$185.00 per hour

Our proposal is to issue a report on a compiled financial statement and it will state that we did not audit or review the financial statements. We hope this proposal meets with the Board's approval and look forward to an opportunity to work with your City and its Officials in the future. If you agree with the proposed rates and services, please sign the enclosed engagement letter and return it to us.

Sincerely,

A handwritten signature in black ink, appearing to read "Jacqueline S. Reed, CPA".

Jacqueline S. Reed, CPA  
LSCV CPAs, PC

LSCVADVISORS.COM

816.524.3111

907 SW OLDHAM PARKWAY • LEE'S SUMMIT, MISSOURI 64081





April 23, 2025

City Council  
City of Cleveland  
209 W. Main Street  
Cleveland, Mo 64734

We are pleased to confirm our understanding of the services we are to provide for the fiscal year ended June 30, 2026.

We will prepare the monthly financial statements of the governmental activities and the business-type activities of City of Cleveland, State of Missouri, (a municipality), General Fund and Water Fund, which comprise the statement of assets, liabilities and fund balance as of June 30, 2026, and the related statement of revenues and expenses for the year then ended and perform a compilation engagement with respect to those financial statements. Management has elected to omit substantially all of the disclosures in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

We will assist your bookkeeper in adjusting the books of accounts with the objective that he (she) will be able to prepare a working trial balance from which financial statements can be prepared. Your bookkeeper will provide us with a detailed trial balance and any supporting schedules we require.

#### **Our Responsibilities**

The objective of our engagement is to-----

- 1) prepare financial statements in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America based on information provided by you, and have the financial statements prepared by the 3<sup>rd</sup> Tuesday of each month, and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the modified cash basis of accounting, and
- 3) prepare a Schedule of Receipts and Disbursements as required by Missouri Revised Statutes Section 79.160 semiannually for month ended December 31, 2025 and June 30, 2026; to be posted by the City of Cleveland.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's Code of Professional Conduct and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

LSCVADVISORS.COM

816.524.3111

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**We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.**

**Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.**

**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.**

#### **Your Responsibilities**

**The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with modified cash basis of accounting and assist you in the presentation of the financial statements in accordance with the modified cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:**

- 1) The selection of the modified cash basis of accounting as the financial reporting frame work to be applied in the preparation of the financial statements.**
- 2) The preparation and fair presentation of financial statements in accordance with the modified cash basis of accounting.**
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement.**
- 4) The prevention and detection of fraud.**
- 5) To ensure that the entity complies with the laws and regulations applicable to its activities.**
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.**
- 7) To provide us with—**
  - Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.**
  - Additional information that we may request from you for the purpose of the compilation engagement.**
  - Unrestricted access to persons within the municipality of whom we determine it necessary to make inquiries.**
- 8) Including our compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.**

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

#### **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. We are not independent with respect to City of Cleveland. We will disclose that we are not independent in our compilation report. If for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

#### **Other Relevant Information**

Brian A. Lint is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will be \$1,000.00 per month for the financial statement preparation and compilation and \$275.00 per quarter for quarterly payroll tax preparation. W-2 preparation will be billed at \$20.00 per employee, with a minimum of a \$275.00 year end fee. 1099 preparation will be bill with a base fee of \$125.00, and an addition \$10.00 for each 1099 issued. Additional expenses are estimated to be billed at \$185.00 per hour. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at an estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

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

Sincerely,  
LSCV CPAs, PC

  
Jacqueline S. Reed, CPA

ACKNOWLEDGED:

City of Cleveland

\_\_\_\_\_  
City Alderman