



CITY OF LANDER
REGULAR CITY COUNCIL MEETING

Tuesday, May 28, 2024 at 6:00 PM
City Council Chambers, 240 Lincoln Street

AGENDA

Join Zoom Meeting

<https://us06web.zoom.us/j/84795895060?pwd=8zRaCKmysVpnEU3AomlJWjm50hAYIB.1>

Meeting ID: 847 9589 5060

Passcode: 747465

1. CALL TO ORDER

- A. Pledge of Allegiance
- B. Roll Call

2. APPROVAL OF AGENDA

3. COMMUNICATION FROM THE FLOOR

Please approach the microphone and state your full name for the record. This meeting and comments are electronically recorded. All comments will be limited to three minutes.

- A. Public Comment

4. MAYOR AND COUNCIL UPDATES

5. STAFF REPORTS

6. NEW BUSINESS (ACTION ITEMS)

- A. Approve LIFT's recommendation to fund 100% of Maven's request for \$50,000 to purchase equipment to build a new M1 Monocular at their Lander facility.
- B. Approve LIFT's recommendation to fund Dandelion Farm's request for funding to purchase a tractor to expand their offerings and move to a larger space at 75% of their \$30,415 request for an award of \$22,811.
- C. Approve LIFT's recommendation to fund Lander Lobos Baseball's request for funding to host a Chancy Williams concert during their Pacific Northwest Baseball Tournament at 75% of their \$25,000 request for an award of \$18,750.
- D. Approve LIFT's recommendation to fund the Climber's Festival's request for funding to expand marketing efforts at 100% of their \$15,000 request.
- E. Approve LIFT's recommendation to fund Elemental Performance's request for funding to expand the gym equipment at 75% of their \$20,678 request for an award of \$8,595.

- F. Approve LIFT's recommendation not to fund Wallace Woodworking's request for funding to purchase new equipment to grow his woodworking and contracting business.
- G. Consideration and authorization of Bid Award #E0424 for Mechanical Street Sweeper to low bidder Ameritech Equipment in the amount of \$329,546.00.
- H. Approve and authorize the Mayor to sign Fuel Points Contract #238647 between the Wyoming Department of Transportation and the City of Lander for use of WYDOT's fuel system.
- I. Approve and authorize the Mayor to sign an engagement letter with Summit West PC for audit services 2025
- J. Approve S 24.02, Landent Subdivision replat.
- K. Approve donation of malt beverages and alcohol to the Lander Brewfest pursuant to W.S. 12-5-402(a) and as Class A industry representatives

7. ADJOURNMENT

Regular Meetings:

6:00 PM Tuesday, June 11, 2024, City Council Chambers

6:00 PM Tuesday, July 9, 2024, City Council Chambers

Work Sessions:

6:00 PM Tuesday, June 25, 2024, City Council Chambers

6:00 PM Tuesday, July 25, 2024, City Council Chambers

All meetings are subject to cancellation or change.

**Lander Economic Development Association
Half Cent Economic Development Tax
Recommendations to the City of Lander
May 21, 2024**

Funds Available: \$569,735

Summary

- LIFT received 6 applications that were eligible for funding. Total funding request of all applications \$155,823
- LIFT Committee recommends funding 5 projects for a total of \$115,156.

Breakdown of Applications and Recommendations:

Maven:

- Requested \$50,000
- Project Description
 - o Maven will be launching a new product branded the M1 Monocular. Funds will be used to purchase equipment to build the product at their facility in Lander.
 - o This equipment will also allow them to complete the warranty work on the M1 Monocular in the Lander facility.
- Vision
 - o They believe that this is the first step to being able to complete more of their warranty work in Lander.
- Economic Benefit
 - o They will immediately hire 1 more employee. They intend to scale the amount of warranty work being completed in Lander and will add more employees as that demand builds.
 - o Increase in sales tax locally
- Discussion
 - o There was discussion and about the fact that Maven has received LIFT funds previously. However, due to the structure of the current eligibility requirements (it's been more than a year since they last received funds), they are eligible again to receive funding.
- Recommendation
 - o LIFT scored project at 61
 - o LIFT recommends that project is funded at 100% = \$50,000

Dandelion Farm:

- Requested \$30,415
- Project Description
 - o Dandelion Farms is moving to a new larger space to increase offerings and expand. They need a tractor to help move this direction and help with ongoing upkeep.

- Vision
 - o Grow flowers locally that are then sold (this is the current business)
 - o They will draw people in from out of town for events at their new facility (Weddings...)
 - o They will continue to serve the Lander community but expand to offer services to outside communities
 - o U-pick-em flower setup allowing customers to pick their own flowers
- Economic Benefit
 - o Add 1 full time job and 8 part time/seasonal
 - o Increase in sales tax locally
 - o Potential for agrotourism and economic benefit to local businesses due to it
- Discussion
 - o There was concern that this competes with other flower shops in town. They do seem to have a different model though in that they are focused on education, wedding arrangements, locally grown flowers and pick-your-own experiences.
- Recommendation
 - o LIFT scored project at 58
 - o LIFT recommends project is funded at 75% = 22,811

Lander Lobos Baseball

- Requested \$25,000
- Project Description
 - o Lander Lobos Baseball (LLB) would like to host a concert in city park during their Pacific Northwest Baseball Tournament. They will contract Chancey Williams to perform the concert
- Vision
 - o LLB will be hosting a baseball tournament in mid-july in Lander. This will draw in 400+ people for up to a week.
 - o All teams get one “free day” during the tournament whereby nothing is on their schedule so that they have time to explore the area.
 - o If this tournament goes well then it could become a recurring tournament in Lander
- Economic Benefit
 - o Increase sales tax locally
 - o Positive economic impact to local businesses
- Discussion
 - o The committee felt like this was a very good project for LIFT funding. This event has potential to become a recurring large event for the town bringing in a significant number of people.
- Recommendation
 - o LIFT scored project at 54
 - o LIFT recommends project is funded at 75% = \$18,750
- Adjustment
 - o LIFT recognizes that there is an error in the scoring matrix for events. Due to the fact that they don’t create long term jobs, they are unable to achieve the highest possible score. If we take that known error out of the calculation, then this event would have scored high enough to qualify for 100% funding of \$25,000.

Climbers Festival

- Requested \$15,000
- Project Description
 - o \$5,500 for marketing coordinator position wages
 - o \$7,000 for marketing costs
 - o \$2,500 for board member retention
- Vision
 - o The Climbers Festival would like to expand their marketing efforts. They intend to raise the pay range of their current marketing coordinator. Additionally, they intend to increase marketing efforts and will need additional money to do that. This additional marketing should continue to grow the event.
 - o The Climbers Festival is creating a few new positions that are contracted for the Festival and are paid - a Volunteer Coordinator, a Lead Photographer and Assistant Photographer, and an Assistant Marketing Coordinator. These positions are going to be part of the board.
- Economic Development
 - o Increase in sales tax
 - o Positive economic impact for local businesses due to visitors
- Discussion
 - o This is multiple times that the Climbers Festival has come to LIFT asking for money to go toward wages.
 - o This event is recurring and brings additional tax dollars to our community annually.
- Recommendation
 - o LIFT scored project at 52
 - o LIFT recommends project is funded at 75%, however due to the incentive stating that asks of 15k or less get an automatic step up on the grading scale they would qualify for 100% funding = \$15,000.

Elemental Performance

- Requested \$20,678
- Project Description
 - o Purchase leg press machine, dual cable cross machine and rubber flooring
- Vision
 - o Elemental wants to expand the equipment in their gym and thereby have the ability to serve customers in a different way. This has a potential to appeal to the 85% of people that don't go to a gym.
 - o Their customer base is much more of a niche rock climbing crowd. They have an above average personal trainer revenue stream and these machines will allow them to continue to expand that. This will allow them to increase hours for personal trainers or hire new personal trainers.
- Economic Development
 - o Potential to hire new personal trainers or increase the hours of current personal trainers
- Discussion

- There are several gyms in town but the owners argue that their largest target audience is the portion of the public that currently doesn't go to a gym and therefore they aren't competing against other gyms in town.
- Recommendation
 - LIFT scored project at 44
 - LIFT recommends project is funded at 50% = \$10,339
- Adjustments
 - LIFT has maintained that we do not fund regular maintenance projects and we believe that the new flooring should be considered regular maintenance. Therefore, we would argue that we should remove that portion of their ask and instead fund the 2 pieces of equipment valued at \$11,460. Due to this amount being less than 15k, they would automatically get a step up to a 75% funding level. Therefore we would recommend funding the 2 new machines at a 75% level = \$8,595.

Wallace Woodworking

- Requested \$14,730
- Project description
 - John Wallace wants to purchase new equipment to grow his woodworking and contracting business.
 - Intends to use money to purchase Router, Bandsaw, Table Saw and Dust Collection System
- Vision
 - John is in the early stages of starting a woodworking and contracting business. He's looking for money to purchase some of his initial equipment.
 - He believes that with this equipment he can take on more work and grow the business eventually leading to the hiring of additional employees.
- Economic Development
 - Potential to hire additional employees at undetermined point in the future
- Discussion
 - He really doesn't have a business plan and we're going to recommend that he spend some time with the SBDC in the coming months. He was very likeable and seemed determined but isn't prepared enough at this point.
- Recommendation
 - LIFT scored project at 30
 - LIFT recommends project is funded at 25% however the matrix deems that projects earning a score of under 50% will not be funded.

BID FORM

BID NUMBER E0424

ITEM DESCRIPTION: Mechanical Street Sweeper

Bidder to specify Make/Model/Year of vehicle

(Total/Qty 1) \$ 329,546.00

Please state delivery time frame: 365 - 390 # DAYS ARO

A bid guarantee in the amount of 5% of the total bid amount as required by Wyoming Statute 15-1-113 must be submitted with your bid (see paragraph 15 of the General Provisions attached). If claiming to be a resident bidder, please attach a copy of your "State of Wyoming Certificate of Residency Status".

The undersigned bidder certifies that the firm submitting this bid is is not a Wyoming resident bidder as defined by Wyoming Statute §16-6-101.

The undersigned bidder certifies that the bidder's vehicles comply with and meet the specification requirements for Bid Number E0424 as set forth in the Mechanical Street Sweeper Specifications.

Bidder's Name: <u>Ameritech Equipment</u>	E-mail: <u>Kevin@307Atec.com</u>
Bidder's	City <u>Evansville</u> St. <u>WY</u> Zip <u>82636</u>
Address <u>970 O'Hale ST</u>	Fax:
Phone: <u>307-234-9921</u>	Title: <u>Sales</u>

GENERAL PROVISIONS

- Bidders failing to use the bid form provided by the City will be disqualified. Only one copy of the bid is required. Alternate bids will not be considered unless the alternate was previously approved by the City. The bid proposal shall not contain any recapitulation by the bidder of the work to be done or items to be furnished in an attempt to condition the bid. Any such recapitulation will not be deemed to vary any of the provisions of the Invitation to Bid. Any deviation from the specifications shall be clearly indicated by the bidder. Bids must be signed in the space provided on the face of the bid. The signature

BID BOND

Lexington National Insurance Corporation
Lutherville, MD

CONTRACTOR:
(Name, legal status and address)

Fremont Ameri-Tech Equipment Company
P.O. Box 2888
Casper, WY 82602

OWNER:
(Name, legal status and address)

City of Lander, Wyoming
240 Lincoln Street
Lander, WY 82520

SURETY:
(Name, legal status and principal place of business)

Lexington National Insurance Corporation
P.O. Box 6098
Lutherville, MD 21094

BOND AMOUNT: Five Percent of the Total Bid Amount - (5% TBA)

PROJECT:
(Name, location or address, and Project number, if any)

Furnishing One Mechanical Street Sweeper For The City of Lander

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

IMPORTANT NOTICE – THIS POWER OF ATTORNEY IS VOID IF “LNIC Original” WATERMARK IS NOT PRESENT

POWER OF ATTORNEY

Lexington National Insurance Corporation

Lexington National Insurance Corporation, a corporation duly organized under the laws of the State of Florida and having its principal administrative office in Baltimore County, Maryland, does hereby make, constitute and appoint:

Cheryl Kleiner, Jaimie Kangas, Karl Choltus, Michael Mertz, Nicholas Dean, Sarah Harren

as its true and lawful attorney-in-fact, each in their separate capacity, with full power and authority to execute, acknowledge, seal and deliver on its behalf as surety any bond or undertaking of \$6,000,000 or less. This Power of Attorney is void if used for any bond over that amount.

This Power of Attorney is granted under and by authority of the following resolutions adopted by the Board of Directors of the Company on February 15, 2018:

Be it Resolved, that the CEO, President or any Vice-President shall be and is hereby vested with full power and authority to appoint suitable persons as Attorney-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

Attorney-in-Fact may be given full power and authority for and in the name of and on the behalf of the Company, to execute, acknowledge and deliver any and all bonds, contracts, or indemnity and other conditional or obligatory undertakings, including any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts, and any all notices and documents cancelling or terminating the Company's liability thereunder and any such instruments so executed by any Attorney-in Fact shall be binding upon the Company as if signed by the CEO, President and sealed by the Corporate Secretary.

RESOLVED further, that the signature of the CEO, President or any Vice-President of LEXINGTON NATIONAL INSURANCE CORPORATION may be affixed by facsimile to any power of attorney, and the signature of the Secretary or any Assistant Secretary and the seal of the Company may be affixed by facsimile to any certificate of such power, or any such power or certificate bearing such facsimile signature or seal shall be valid and binding on the Company. Any such power so executed and sealed and certified by certificate so executed and sealed with respect to any bond to which it is attached continue to be valid and binding upon the Company.

IN WITNESS WHEREOF, the Company have caused this instrument to be signed and their corporate seal to be hereto affixed.

Ronald A. Frank, CEO



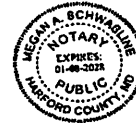
State of Maryland
County of Harford County, SS:

Before me, a notary public, personally appeared, Ronald A. Frank, CEO of Lexington National Insurance Corporation, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under the PENALTY of PERJURY under the laws of the State of Maryland that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Commission Expires: 01/08/28

Notary

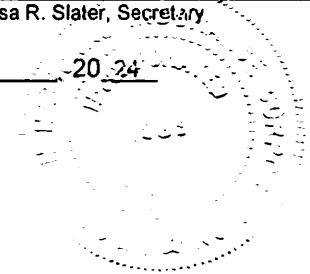
I, Lisa R. Slater, Secretary of Lexington National Insurance Corporation, do hereby certify that the above and foregoing is true and correct copy of a Power of Attorney, executed by said company, which is still in full force and effect; furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seal of said Company at Baltimore, Maryland this 26th day of May, 2023.

Lisa R. Slater, Secretary

Attached to bond signed this 13th day of May, 2024

F:\Unit\Power of Attorney form CS 2021 with Watermark Seal



STATE OF TEXAS
COUNTY OF [illegible]

NOTICE OF PUBLIC HEARING

WHEREAS, the [illegible] Commission has filed with the Secretary of State a proposed [illegible] for the [illegible] of [illegible] in the County of [illegible], State of Texas, and

and whereas, the [illegible] Commission has filed with the Secretary of State a proposed [illegible] for the [illegible] of [illegible] in the County of [illegible], State of Texas, and

and whereas, the [illegible] Commission has filed with the Secretary of State a proposed [illegible] for the [illegible] of [illegible] in the County of [illegible], State of Texas, and

and whereas, the [illegible] Commission has filed with the Secretary of State a proposed [illegible] for the [illegible] of [illegible] in the County of [illegible], State of Texas, and

and whereas, the [illegible] Commission has filed with the Secretary of State a proposed [illegible] for the [illegible] of [illegible] in the County of [illegible], State of Texas, and



Signed and sealed this 13th day of May, 2024.

Fremont Ameri-Tech Equipment Company

[Signature]

(Principal) (Seal)

President

(Title)

[Signature]

(Witness)

Lexington National Insurance Corporation

[Signature]

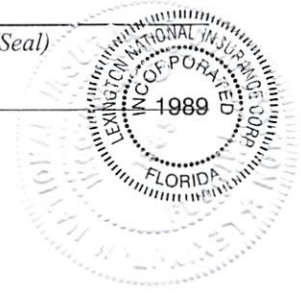
(Surety) Nicholas Dean (Seal)

Attorney-in-Fact

(Title)

[Signature]

(Witness)



The Company executing this bond vouches that this document conforms to American Institute of Architects Document A310, 2010 edition

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BID SUMMARY

Mechanical Street Sweeper

City of Lander

Bid Opening Date: May 15, 2024

<u>CONTRACTOR</u>	<u>BID</u>	
1 Ameritech Equipment	\$329,546.00	#REF!
REF Torgerson's Equipment	\$389,550.00	#REF!

Section 6, Item H.

Contract #: 238647

Entry Date: 3/26/2024 12:35:07 PM

Department: Wyoming Department of Transportation,
Contracts & Policy

WYOMING ATTORNEY
GENERAL'S OFFICE

Agency Contact: Hopkin, Josh

APR 09 2024

Phone: 3077773817

Madison Barber
APPROVED AS TO FORM

Other Agency Contact:

Client Comments: Please include original signature pages, thank you!

Contractor/Vendor Name: City of Lander

Contract Title: Fuel Points City of Lander

Contract Type: General Services - State Funds

Contract Amount: 50.0000

Contract Effective Date:

Contract Expiration Date: 6/11/2034 12:00:00 AM

Status: AG Approved as to Form

RETURN VIA: Ink Signature - Inter-agency Mail

Assigned Attorney: Madison Barber

**CONTRACT BETWEEN THE
WYOMING DEPARTMENT OF TRANSPORTATION AND THE
CITY OF LANDER**

1. **Parties.** The parties to this Contract are the Wyoming Department of Transportation (WYDOT), whose address is: 5300 Bishop Boulevard, Cheyenne, Wyoming 82009, and the City of Lander (User), whose address is: 240 Lincoln Street, Lander, Wyoming 82520.
2. **Purpose of Contract.** The purpose of this Contract is to set forth the terms and conditions by which the User shall abide in its use of WYDOT’s fuel system.
3. **Term of Contract.** This Contract is effective when all parties have executed it (Effective Date). The term of the Contract is ten (10) years from the Effective Date. All services shall be completed during this term.
4. **Payment.**
 - A. The User agrees to pay WYDOT for the services described in Section 5 below. WYDOT will issue billing invoices monthly. Monthly invoices shall contain the total amount due for diesel and/or unleaded fuel dispensed during the month and any applicable one-time PROKEE system activation key (key) charges.
 - B. The User agrees to pay the established WYDOT standard fuel cost plus the current Overhead Cost. The Overhead Cost is a rate built into WYDOT’s accounting system for overhead expenditures for administering the fuel system. The current rate is effective until September 30, 2024, at which time the rate is subject to change. The rate will be charged on the standard cost of fuel obtained by the User as a per-gallon fee.
 - C. The User agrees to pay a non-refundable five dollar (\$5.00) fee for each key.
5. **Responsibilities of User.** The User agrees to:
 - A. Pay WYDOT in accordance with Section 4 above.
 - B. Provide WYDOT with a list of User vehicles and/or equipment that the User wishes to have access to WYDOT’s system. The list will be updated by the User as needed. This list will contain only the following information for each vehicle or piece of machinery:
 - (i) License Plate Number;
 - (ii) Description;
 - (iii) Fleet Number (agreed upon by WYDOT and User); and
 - (iv) Fuel Type.

- C. Provide WYDOT with a list of drivers whom the User wishes to grant access to WYDOT's system. This list will be updated by the User when needed. The list will contain only the following information for each driver:
 - (i) Full name; and
 - (ii) Employee Identification Number (needed to access the automated fuel system).
- D. Accept all charges made at fuel sites for keys and drivers, until such time as the User notifies WYDOT of any change in status.
- E. Acknowledge that the keys assigned to the User are not transferrable from one vehicle/machine to another vehicle/machine nor are the keys transferable to another entity. The User acknowledges that a vehicle/machine transferred to or from another agency will require the recoding of the key by WYDOT. The User shall be responsible for all charges on keys not returned to WYDOT in cases of transferring, even if the vehicle/machine is under another agency's authority.
- F. Acknowledge that authorized User drivers remain authorized until de-authorized by User in writing to WYDOT.
- G. Acknowledge that WYDOT reserves the right to terminate any key or individual driver for reasons that include but are not limited to:
 - (i) Lack of proper documentation at a manual site;
 - (ii) No documentation at a manual site;
 - (iii) Misuse of fuel site; or
 - (iv) No activity within five (5) or more years.
- H. If a key is lost or damaged, it is the User's responsibility to contact WYDOT with the key number and vehicle information. User will be responsible for all key charges until User informs WYDOT that the key has been lost or stolen and WYDOT has deactivated the key.
- I. If the fuel site is a manual fuel site, the User shall complete a manual fuel log.
- J. Maintain the asphalt surface and approach on the User's property leading to the fuel system.

6. Responsibilities of WYDOT. WYDOT agrees to:

- A. Invoice the User in accordance with Section 4 above.
- B. Allow User access to WYDOT's automated and manual fueling locations during all hours of the day in order to purchase unleaded or diesel fuel for User's vehicles/machinery.

- C. Provide User with a key for each vehicle or machine. Each key will have a non-refundable charge of five dollars (\$5.00).
- D. Update authorizations in driver and vehicle files within twenty-four (24) hours of receipt of written notification, except for large requests. Large requests shall be updated within a reasonable amount of time.

7. **General Provisions.**

- A. **Amendments.** Any changes, modifications, revisions, or amendments to this Contract which are mutually agreed upon by the parties to this Contract shall be incorporated by written instrument, executed by all parties to this Contract.
- B. **Applicable Law, Rules of Construction, and Venue.** The construction, interpretation, and enforcement of this Contract shall be governed by the laws of the State of Wyoming, without regard to conflicts of law principles. The terms “hereof,” “hereunder,” “herein,” and words of similar import, are intended to refer to this Contract as a whole and not to any particular provision or part. The Courts of the State of Wyoming shall have jurisdiction over this Contract and the parties. The venue shall be the First Judicial District, Laramie County, Wyoming.
- C. **Audit and Access to Records.** WYDOT and its representatives shall have access to any books, documents, papers, electronic data, and records of the User which are pertinent to this Contract.
- D. **Compliance with Laws.** The User shall keep informed of and comply with all applicable federal, state, and local laws and regulations in the performance of this Contract.
- E. **Entirety of Contract.** This Contract, consisting of seven (7) pages, represents the entire and integrated Contract between the parties and shall supersede all prior negotiations, representations, and agreements, whether written or oral.
- F. **Ethics.** User shall keep informed of and comply with the Wyoming Ethics and Disclosure Act (Wyo. Stat. § 9-13-101, *et seq.*) and any and all ethical standards governing User’s profession.
- G. **Extensions.** Nothing in this Contract shall be interpreted or deemed to create an expectation that this Contract will be extended beyond the term described herein. Any extension of this Contract shall be initiated by WYDOT and shall be accomplished through a written amendment between the parties entered into before the expiration of the original Contract or any valid amendment thereto, and shall be effective only after it is reduced to writing and executed by all parties to the Contract.
- H. **Force Majeure.** Neither party shall be liable for failure to perform under this Contract if such failure to perform arises out of causes beyond the control and

without the fault or negligence of the nonperforming party. Such causes may include, but are not limited to, acts of God or the public enemy, fires, floods, epidemics, quarantine restrictions, freight embargoes, and unusually severe weather. This provision shall become effective only if the party failing to perform immediately notifies the other party of the extent and nature of the problem, limits delay in performance to that required by the event, and takes all reasonable steps to minimize delays.

- I. **Indemnification.** Each party to this Contract shall assume the risk of any liability arising from its own conduct. Neither party agrees to insure, defend, or indemnify the other.

- J. **Independent Contractor.** The User shall function as an independent contractor for the purposes of this Contract and shall not be considered an employee of the State of Wyoming for any purpose. Consistent with the express terms of this Contract, the User shall be free from control or direction over the details of the performance of services under this Contract. The User shall assume sole responsibility for any debts or liabilities that may be incurred by the User in fulfilling the terms of this Contract and shall be solely responsible for the payment of all federal, state, and local taxes which may accrue because of this Contract. Nothing in this Contract shall be interpreted as authorizing the User or its agents or employees to act as an agent or representative for or on behalf of the State of Wyoming or WYDOT or to incur any obligation of any kind on behalf of the State of Wyoming or WYDOT. The User agrees that no health or hospitalization benefits, workers' compensation, unemployment insurance or similar benefits available to State of Wyoming employees will inure to the benefit of the User or the User's agents or employees as a result of this Contract.

- K. **Nondiscrimination.** The User shall comply with the Civil Rights Act of 1964, the Wyoming Fair Employment Practices Act (Wyo. Stat. § 27-9-105, *et seq.*), the Americans with Disabilities Act (ADA), 42 U.S.C. § 12101, *et seq.*, and the Age Discrimination Act of 1975 and any properly promulgated rules and regulations thereto and shall not discriminate against any individual on the grounds of age, sex, color, race, religion, national origin, or disability in connection with the performance under this Contract.

- L. **Notices.** All notices arising out of, or from, the provisions of this Contract shall be in writing either by regular mail or delivery in person at the addresses provided under this Contract.

- M. **Insurance Requirements.** The User is protected by the Wyoming Governmental Claims Act, Wyo. Stat. § 1-39-101, *et seq.*, and certifies that it is a member of the Wyoming Association of Risk Management (WARM) pool or the Local Government Liability Pool (LGLP), Wyo. Stat. § 1-42-201, *et seq.*, and shall provide a letter verifying its participation in the WARM or LGLP to WYDOT.

- N. **Publicity.** Any publicity given to the projects, programs, or services provided herein, including, but not limited to, notices, information, pamphlets, press releases, research, reports, signs, and similar public notices in whatever form, prepared by or for the User, shall identify WYDOT as the sponsoring agency and shall not be released without prior written approval from WYDOT.
- O. **Severability.** Should any portion of this Contract be judicially determined to be illegal or unenforceable, the remainder of the Contract shall continue in full force and effect, and the parties may renegotiate the terms affected by the severance.
- P. **Sovereign Immunity and Limitations.** Pursuant to Wyo. Stat. § 1-39-104(a), the State of Wyoming and WYDOT expressly reserve sovereign immunity by entering into this Contract and the User expressly reserves governmental immunity. Each of them specifically retains all immunities and defenses available to them as sovereign or governmental entities pursuant to Wyo. Stat. § 1-39-101, *et seq.*, and all other applicable law. The parties acknowledge that the State of Wyoming has sovereign immunity and only the Wyoming Legislature has the power to waive sovereign immunity. Designations of venue, choice of law, enforcement actions, and similar provisions shall not be construed as a waiver of sovereign immunity. The parties agree that any ambiguity in this Contract shall not be strictly construed, either against or for either party, except that any ambiguity as to immunity shall be construed in favor of immunity.
- Q. **Taxes.** The User shall pay all taxes and other such amounts required by federal, state, and local law, including, but not limited to, federal and social security taxes, workers' compensation, unemployment insurance, and sales taxes.
- R. **Termination of Contract.** This Contract may be terminated, without cause, by WYDOT upon thirty (30) days written notice. This Contract may be terminated by WYDOT immediately for cause if the User fails to perform in accordance with the terms of this Contract.
- S. **Third-Party Beneficiary Rights.** The parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this Contract shall not be construed so as to create such status. The rights, duties, and obligations contained in this Contract shall operate only between the parties to this Contract and shall inure solely to the benefit of the parties to this Contract. The provisions of this Contract are intended only to assist the parties in determining and performing their obligations under this Contract.
- T. **Time is of the Essence.** Time is of the essence in all provisions of this Contract.
- U. **Titles Not Controlling.** Titles of sections and subsections are for reference only and shall not be used to construe the language in this Contract.

- V. **Waiver.** The waiver of any breach of any term or condition in this Contract shall not be deemed a waiver of any prior or subsequent breach. Failure to object to a breach shall not constitute a waiver.

- W. **Counterparts.** This Contract may be executed in counterparts. Each counterpart, when executed and delivered, shall be deemed an original and all counterparts together shall constitute one and the same Contract. Delivery by the User of an originally signed counterpart of this Contract by facsimile or PDF shall be followed up immediately by delivery of the originally signed counterpart to WYDOT.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.

8. **Signatures.** The parties to this Contract, either personally or through their duly authorized representatives, have executed this Contract on the dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this Contract.

The Effective Date of this Contract is the date of the signature last affixed to this page.

WYDOT:
Wyoming Department of Transportation

Dennis Byrne, Chief Financial Officer


Date

USER:
City of Lander

Name, Title

Date

ATTORNEY GENERAL'S OFFICE: APPROVAL AS TO FORM

 # 2381647

Madison Barber, Assistant Attorney General
Date contract prepared: 4/8/2024

4/9/24

Date

945 LINCOLN STREET
LANDER, WYOMING 82520



PHONE 307.332.4545
WWW.307CPAS.COM

April 29, 2024

The City of Lander
City Council and City Management
240 Lincoln
Lander, WY 82520

We are pleased to confirm our understanding of the services we are to provide the City of Lander for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Lander, as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Lander's 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 City of Lander's 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 following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) GASB-required supplementary pension information.

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

- 1) Schedule of expenditures of federal awards.
- 2) Combining financial statements for nonmajor governmental funds.

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. 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. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities

by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Grant compliance.
- Identification of federal awards and expenditures.
- Proper accounting of fixed assets and project cost tracking as well as the associated funding sources.
- Revenue recognition.
- Identification and implementation of new accounting standards

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

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Lander's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Lander's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Lander's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

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

and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review prior to the issuance of your report.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary 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 supplementary 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 and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and 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 engagements, performance audits, or 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.

Other Services

We will also assist in converting financial information from the cash basis of accounting to the modified accrual basis of accounting, full accrual basis of accounting for the government wide statements as well as in preparing the financial statements, schedule of expenditures of federal awards, completing the data collection form, calculating the unfunded pension liability as well as calculation of the related lease and subscription software present value schedules (using information you provide us), and related notes to financial statements for the City of Lander in conformity with U.S. generally accepted accounting principles based on information provided by you. You also have requested that we make corrections and bookkeeping entries to the City's financials and workpapers as necessary to present the financial statements in accordance with GAAP if those circumstances are encountered as part of the audit. Additionally, our firm will provide Information Technology services to the City to the extent that it does not impair our independence. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, to federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

In certain cases, we may note certain areas that need to have additional work performed in order to bring the City's financial statements in compliance with Generally Accepted Accounting Standards in the United States of America. These services are not part of the standard audit and will be billed at standard hourly rates. Management agrees to assume responsibility for these services and any related adjustments that are made since the information is provided by the City. Examples of these types of nonaudit services include: balancing transfers across funds, reconciling cash accounts, reconciling allocated cash accounts, reconciling capital projects that are paid for with multiple funding sources, posting prior year audit adjustments, reviewing individual grant files and calling granting agencies to determine if a single audit is required. These are some of the described services that will be billed at standard hourly rates and not part of the audit fee estimates as shown below.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, 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, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, 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.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

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

The audit documentation for this engagement is the property of Summit West CPA Group, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Wyoming Department of Audit 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 Summit West CPA, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Wyoming Department of Audit. 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.

We expect to begin our audit on a mutually agreeable date. Bryan Brown, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). We estimate that our gross fee, including expenses, will approximate \$68,000 – \$74,500 based on the additional projects, grant funds, potential conduit debt arrangements, subscription software contracts that have to be valued as leases, leasing arrangements, and work that needs to be performed in relation to those items. This is approximately a 0% -5% increase from the prior year.

It is also important to note that the fees above are estimates and do not constitute a fixed price contract. If difficulties are encountered during this year's audit forcing us to incur more time to reconcile bank accounts, fixed assets, transfers, allocated cash, transfers, post prior year adjustments, rolling fund balances, sorting our adjustments from different basis in accounting, perform additional testing on new systems the City has put in place, performing additional single audits under Uniform Guidance, determining what compliance requirements the City is subject to related to federal awards, and are provided an incomplete preparation guide by the City, etc., we will be unable to meet this estimate and the City will be billed for the additional time incurred to complete the engagement at standard hourly rates as noted above. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2023 peer review report accompanies this letter.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to city council and the mayor of the City of Lander. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose

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

Very truly yours,

SUMMIT WEST CPA GROUP, P.C.

Summit West CPA Group, P.C.
Lander, Wyoming

RESPONSE:

This letter correctly sets forth the understanding of the City of Lander.

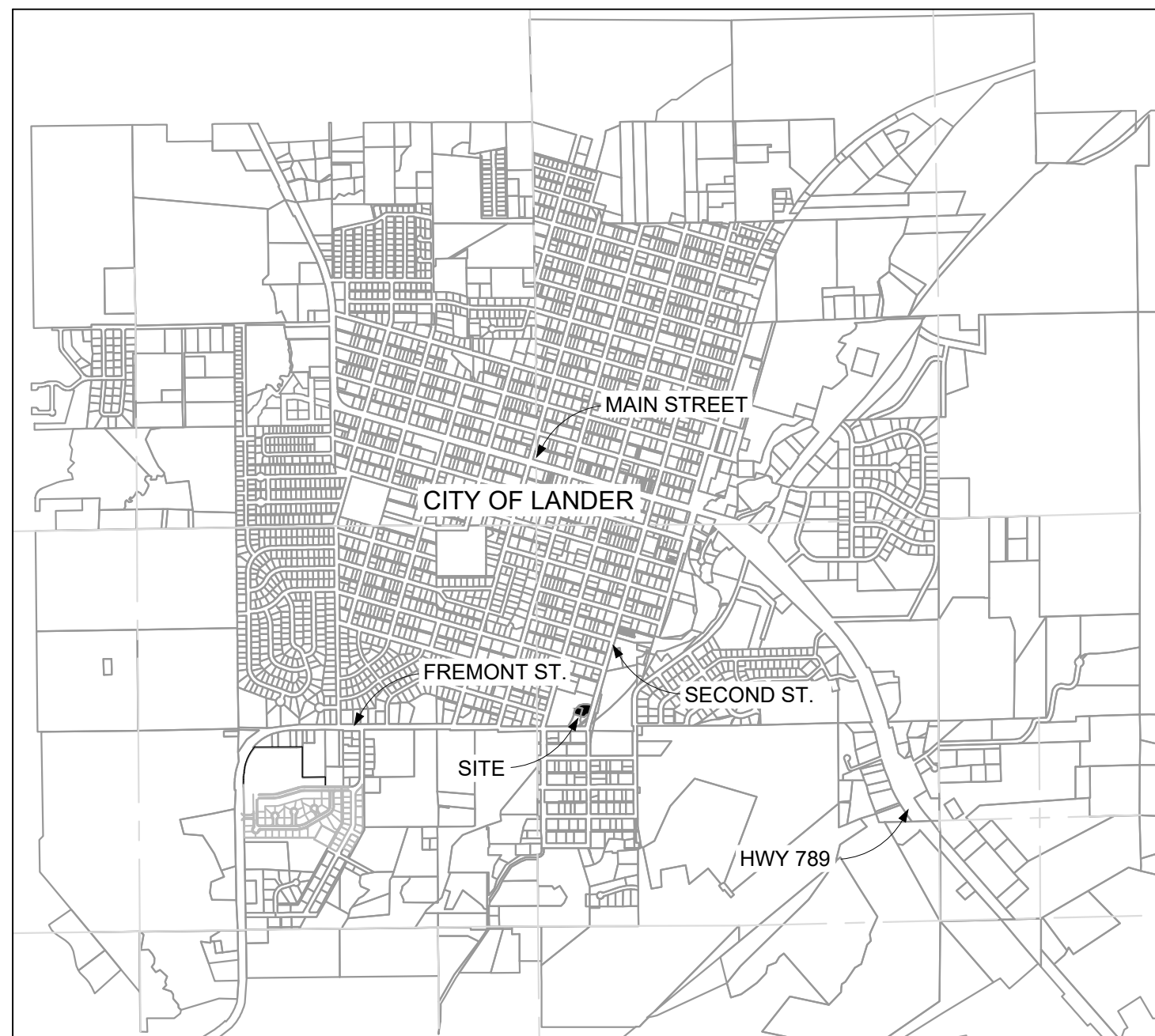
Management signature: _____

Title: _____

Governance signature: _____

Title: _____

LANDENT SUBDIVISION TRACTS A & B RE-PLAT TO THE CITY OF LANDER LOCATED IN THE SW 1/4 SE 1/4 SECTION 18, T33N, R99W, 6th PM FREMONT COUNTY, WY



VICINITY MAP SCALE: 1" = 2000'

LEGEND: Set Property Corner - 2" Aluminum Cap on a 5/8" x 24' rebar marked PELS 10052, Found 5/8" Rebar, Found 1-1/2" Aluminum Cap PLS 6048, (R) Record - (M) Measured, Subdivision Boundary, Utility Easements, Adjacent property boundary, Parking & access easement

RE-PLAT INFORMATION: 2 LOTS - 27,443 SF (0.63 AC.), ZONE R-MED

CITY COUNCIL CERTIFICATE:

Approved by the City Council of Lander on this ___ day of ___ 2024

Mayor

City Clerk

CLERK OR RECORDERS CERTIFICATE:

This plat was filed for record on the Office of the Clerk and Recorder at ___ o'clock ___ on the ___ day of ___ 2024 and is duly recorded in Plat Cabinet ___ Page ___ No ___

Clerk

Deputy Clerk

PLANNING COMMISSION CERTIFICATE:

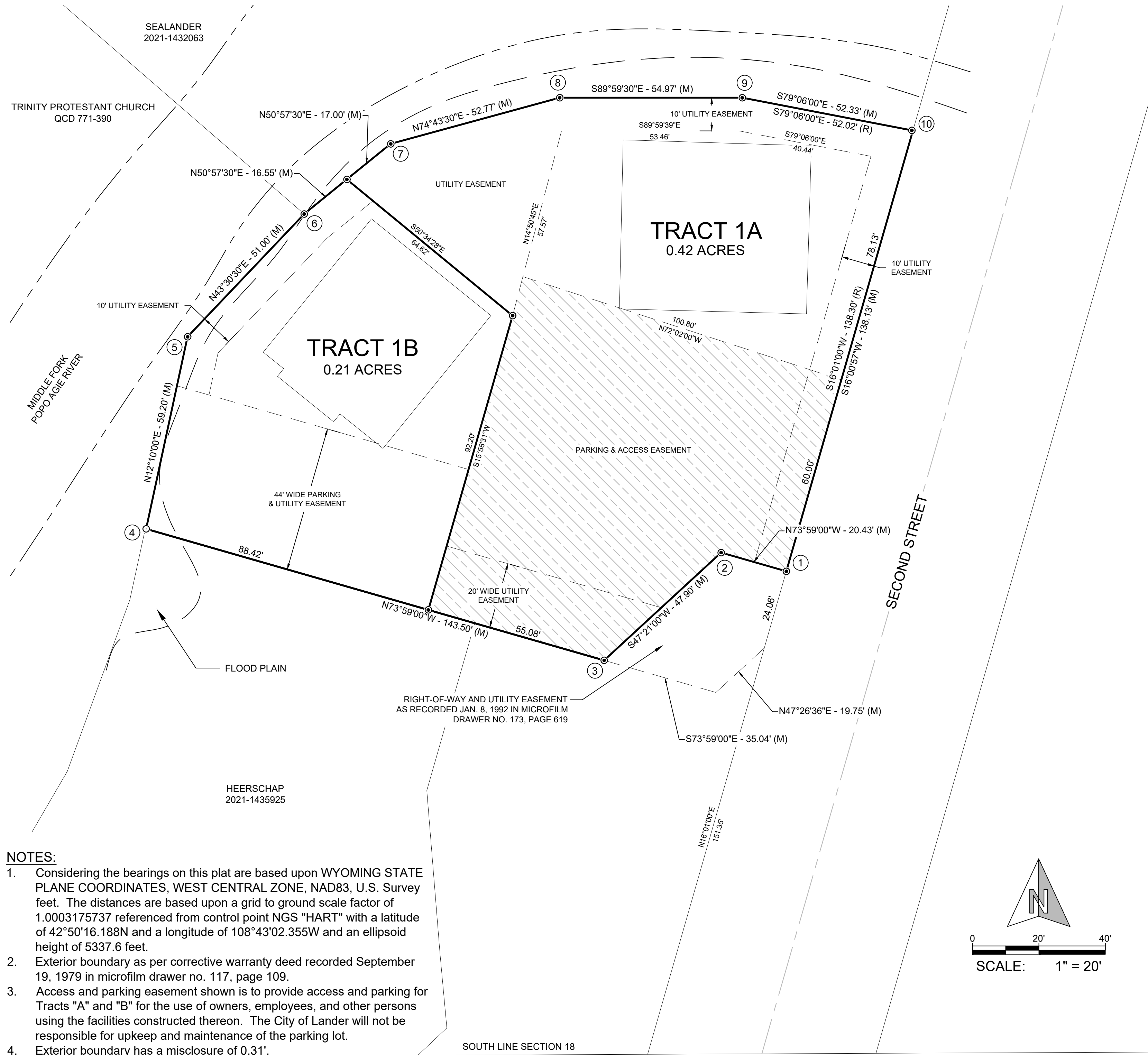
This plat approved by the City Of Lander Planning Commission on this ___ day of ___ 2024.

Chairman

CITY ENGINEER CERTIFICATE:

Data on this plat approved by the City Of Lander Engineer on this ___ day of ___ 2024.

City Engineer

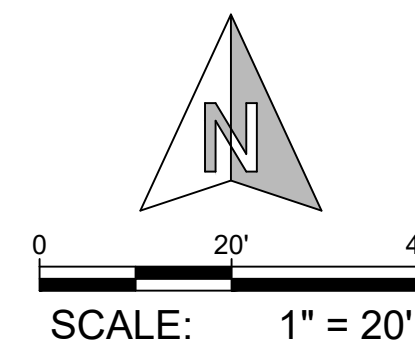


NOTES:

- 1. Considering the bearings on this plat are based upon WYOMING STATE PLANE COORDINATES, WEST CENTRAL ZONE, NAD83, U.S. Survey feet. The distances are based upon a grid to ground scale factor of 1.0003175737 referenced from control point NGS "HART" with a latitude of 42°50'16.188N and a longitude of 108°43'02.355W and an ellipsoid height of 5337.6 feet.
2. Exterior boundary as per corrective warranty deed recorded September 19, 1979 in microfilm drawer no. 117, page 109.
3. Access and parking easement shown is to provide access and parking for Tracts "A" and "B" for the use of owners, employees, and other persons using the facilities constructed thereon. The City of Lander will not be responsible for upkeep and maintenance of the parking lot.
4. Exterior boundary has a misclosure of 0.31'.

CERTIFICATE OF SURVEYOR

I, David A. Fehringer, of Lander, Wyoming, do hereby certify that I am a Registered Land Surveyor licensed under the laws of the State of Wyoming, that this plat is a true, complete, and correct representation of the LANDENT SUBDIVISION, TRACTS A & B RE-PLAT, City of Lander, Fremont County, Wyoming; that this plat was made from an accurate survey of said property, made by me, and correctly shows that location and dimensions of the lot and streets of said subdivision to the best of my knowledge.



CERTIFICATE OF OWNERSHIP AND DEDICATION:

Know all men by these presents that:

LANDBUILT, a Limited Liability Company, owner of Tract A, Landent Subdivision, and SECRET VALLEY, LLC, owner of Tract B, Landent Subdivision, being the owners of the real property more particularly described as follows:

A tract of land within the SW 1/4 SE 1/4 of Section 18, Township 33 North, Range 99 West, 6th P.M., Fremont County, Wyoming, being more particularly described as follows:

Beginning at a point on the west boundary line of said Second Street which point lies N16°01'00"E, a distance of 151.35 feet from intersection of the said west boundary of Second Street and the South boundary of Section 18, Township 33 North, Range 99 West, 6th P.M.) for Corner No. 1 of this description: Thence N73°59'00"W, a distance of 20.43 feet to Corner No. 2; Thence S47°21'00"W, a distance of 47.90 feet to Corner No. 3; Thence N73°59'00"W, a distance of 143.50 feet to the east bank of the Popo Agie River to Corner No. 4; Thence Northeasterly along said river bank N12°10'00"E, a distance of 59.20 feet to Corner No. 5; Thence N43°30'30"E, a distance of 51.00 feet to Corner No. 6; Thence N50°57'30"E, a distance of 33.55 feet to Corner No. 7; Thence N74°43'30"E, a distance of 52.77 feet to Corner No. 8; Thence S89°59'30"E, a distance of 54.97 feet to Corner No. 9; Thence S79°06'00"E, a distance of 52.33 feet, more or less, to an intersection with said West boundary line of said Second Street for Corner No. 10; Thence S16°01'00"W along said West boundary line of said Second Street a distance of 138.13 feet, more or less, to Corner No. 1, the point of beginning. Described tract contains 0.63 acres, more or less.

That this subdivision, as it is described and as it appears on this plat is made with the free consent and in accordance with the desires of the undersigned owners and proprietors, and that this is a correct plat of the area as it is divided into tracts and easements, and do hereby designate the same as the LANDENT SUBDIVISION, TRACTS A&B RE-PLAT.

Utility easements as designated on this plat are hereby dedicated to the City of Lander and its licensees for perpetual public use for the purpose of installing, repairing, re-installing, replacing and maintaining sewers, water lines, gas lines, electric lines, telephone lines, cable television lines and other forms and types of public utilities now and hereafter generally utilized by the public.

All rights under and by virtue of the homestead exemption laws of the State of Wyoming are hereby waived and released.

EXECUTED this ___ day of ___, 2024

DALE R. PETERSON, DDS Registered Agent LANDBUILT, A LIMITED LIABILITY COMPANY

STATE OF WYOMING) COUNTY OF FREMONT) SS.

The foregoing dedication was acknowledged before me by DALE R. PETERSON, DDS, Registered Agent for LANDBUILT, A Limited Liability Company this

___ day of ___, 2024.

By: _____

Witness my hand and official seal

My commission expires _____

MARC OLSEN Register Agent SECRET VALLEY, LLC

STATE OF WYOMING) COUNTY OF FREMONT) SS.

The foregoing dedication was acknowledged before me by MARC OLSEN, Registered Agent for SECRET VALLEY, LLC, A Limited Liability Company this

___ day of ___, 2024.

By: _____

Witness my hand and official seal

My commission expires _____



155 N 1ST ST., STE A LANDER, WY 82520

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