

**OFFICIAL
COMMISSION MINUTES
JANUARY 24TH, 2022 – 4th DAY OF
THE JANUARY ADJOURN TERM**

FORMAL AGENDA

The County Commission met in the Commission Hearing Room with Mike Scofield (present), Brandon Williams (present), and Sheila Wyatt (present).

PUBLIC COMMENT

None.

CALL COUNTY COMMISSION MEETING TO ORDER

Presiding Commissioner Mike Scofield called the meeting to order at 9:01 a.m.

COMMISSION REMARKS

None.

APPROVAL OF ACCOUNTS PAYABLE

Commissioner Wyatt moved to approve Checks #466263 through Check #466332, Warrants #7855 through Warrant #7859, and one Journal Entry/Transfer. Commissioner Williams seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

APPROVAL OF PREVIOUS MINUTES

Commissioner Wyatt moved to approve Executive Session Minutes for January 18th, 2022. Commissioner Williams seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

Commissioner Wyatt moved to approve Regular Session Minutes for January 18th, 2022. Commissioner Williams seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

ENGAGEMENT LETTER FOR AUDITING SERVICES 2022 #22-005A

Presiding Commissioner Scofield referenced a letter from their attorney.

Commissioner Williams moved to approve the Engagement Letter for Auditing Services by and between KPM CPAs and Taney County. Commissioner Wyatt seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).



January 12, 2022

County Commission
Taney County
132 David Street
Forsyth, Missouri 65653

We are pleased to confirm our understanding of the services we are to provide the Taney County, Missouri, for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Taney County, Missouri as of and for the year ended December 31, 2021.

We have also been engaged to report on supplementary information that accompanies Taney County, Missouri's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, 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 non-major fund schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Management Discussion and Analysis
- 2) Budgetary Comparison Schedules

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Member of The Leading Edge Alliance

POLICY: MILEAGE RATES #22-003CM

Commissioner Wyatt noted that the Commission has already voted to approve the mileage rate to match the state mileage rate.

2021 FINAL SETTLEMENT AND INVESTMENT REPORT

Melanie Smith, Treasurer, was present.

Commissioner Williams moved to approve and accept into the record the 2021 Final Settlement and Investment Report as presented by Taney County Treasurer. Commissioner Wyatt seconded the motion with discussion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).



County of **TANEY** State of Missouri

MELANIE SMITH
 TANEY COUNTY TREASURER
 P.O. BOX 576 • FORSYTH, MO 65653
 Office: (417) 546-7207 • Fax: (417) 546-6213
 Email: melanie.smith@taneycountymo.gov

FINAL SETTLEMENT AND INVESTMENT REPORT

24 January 2022

AS OF DECEMBER 31, 2021:

Total Budget Funds	\$ 38,815,807.89
Total Treasurer's Funds	<u>\$ 6,862,433.70</u>
Grand Total All Funds	\$ 45,678,241.59

The attached report illustrates detailed fund balances, with the far right hand column (Year to Date) providing the breakdown of each fund. Beginning with balances as of January 1, 2021, revenues, expenditures, and ending balances per fund as of December 31, 2021. This report is per RSMO 54.150 regarding the semi-annual settlement delivered to the Taney County Commission. The next report illustrates all beginning balances as of January 1, 2022. The last report lists the financial institutions that hold Taney County's Certificates of Deposit and U.S. Agencies.

Investments and breakdown of cash on hand by the County Treasurer's Office as of December 31, 2021, are as follows:

Total Cash in Cash Account	\$ 27,011,007.52
Total Cash in Cash Account (ARPA)	\$ 5,442,898.27
Certificates of Deposit	\$ 11,674,036.84
U. S. Agency Investments	<u>\$ 1,550,298.96</u>
Grand Total	\$ 45,678,241.59

Melanie Smith

Melanie Smith
 Taney County Treasurer

COURT ORDERS

Wesley Shoemaker, Deputy Clerk, was present.

Commissioner Williams moved to approve Exhibit "A" dated January 24th, 2022. Commissioner Wyatt seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

Exhibit "A"

ERRONEOUS ASSESSMENT																
Exhibit: <u>A</u>		Date: <u>1-24-2022</u>														
AbNumber	AbYear	SuppDate	AbDate	Parcel	Name	Reason	EndRes	AdjRes	EndAg	AdjAg	EndCom	AdjCom	Notes	Approved	Denied	Tabled
212235	2021	0000-00-00	2022-01-14	08-2.0-10-000-000-014.000	VILLAGE OF BULL CREEK	ERRONEOUS ASSESSMENT	0	-480	0	0	0	0		<i>[Signature]</i>		

DEVELOPMENTAL CONNECTIONS/SB40 BOARD RESIGNATION ACCEPTANCE AND APPOINTMENT

Troy Rasmussen, Developmental Connections Executive Director, was present.

Commissioner Williams moved to accept the resignation of Brenda White from the SB40 Board. Commissioner Wyatt seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

Commissioner Williams moved to appoint Robert Paulson II also known as "Boston Bob" to the Developmental SB40 Board to finish the term ending December 31, 2022. Commissioner Wyatt seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

RECESS: 9:17 A.M.

EXECUTIVE SESSION 9:31 A.M.

EXECUTIVE SESSION PER SECTION 610.021. (1)(3) (LEGAL & PERSONNEL)

(Taney County Commission Conference Room)

Present: Presiding Commissioner Scofield, Commissioner Williams, and Commissioner Wyatt.

See the Executive Session Minutes for any motions made or votes taken.

END OF EXECUTIVE: 9:57 A.M.

ROAD & BRIDGE ROUND TABLE DISCUSSION

(Taney County Commission Conference Room)

Present: Presiding Commissioner Scofield, Commissioner Williams and Commissioner Wyatt.

Also present: Devin Huff, Road & Bridge Administrator, and Denzil Brown, Assistant Road & Bridge Administrator.

DAILY STAFF REVIEW AND AGENDA REQUESTS

(Taney County Commission Conference Room)

Present: Presiding Commissioner Scofield, Commissioner Williams and Commissioner Wyatt.

Also present: Lesley Wallace, Commissioner Assistant, and Nikki Lawrence, Purchasing Director & Legal Liaison.

The commission met with their staff to review the day's business and go over the agenda

ADJOURNMENT

Commissioner Williams moved to adjourn. Commissioner Wyatt seconded the motion. The motion passed by vote: Scofield (aye), Williams (aye), and Wyatt (aye).

ADJOURN: 10:39 A.M.

The minutes were taken by Mike Scofield, Presiding Commissioner, and Stephanie Spencer, Chief Deputy Clerk, and typed by Stephanie Spencer, Chief Deputy Clerk.