

**OFFICIAL
COMMISSION MINUTES
JANUARY 16th, 2024 – 5th DAY OF
THE JANUARY ADJOURN TERM**

FORMAL AGENDA

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

PUBLIC COMMENT

None.

CALL COUNTY COMMISSION MEETING TO ORDER

Presiding Commissioner Nick Plummer called the meeting to order at 9:01 a.m.

COMMISSION REMARKS

None.

APPROVAL OF ACCOUNTS PAYABLE

Commissioner Wyatt moved to approve Checks #474449 through Check #474525, Warrants #8304 to Warrant #8307 and one Journal Entries/Transfer. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

APPROVAL OF PAYROLL

Commissioner Williams moved to approve Payroll. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

PUBLIC HEARING FOR PROPOSED REZONING REQUESTS

Scott Starrett, Planning & Zoning Administrator, Presley Cozort, Permit Technician and Planning & Zoning Coordinator, and Amber Epps, Planning & Zoning Assistant, were present.

RZ23-019 ORDER #11-27-2023-01 K & H BUILDING LLC

The following individuals appeared in front of the Commission in reference to Order #11-27-2023-01:

- Cody Pender, Applicant - 240 McCarty Rd., Cedar Creek, Mo.
- Matthew Cesar - 220 Gilbert Ln., Kissee Mills.
- Helen Hill - 795 Jenkins Rd., Forsyth, Mo.
- Edwin Hill - 795 Jenkins Rd., Forsyth, Mo.
- William Lloyd - 302 Davidson Run, Kissee Mills, Mo.
- Jerrad Saffle – 1100 Patterson, Taneyville, Mo.
- Charlie Guinn - 20724 US HWY 160, Forsyth, Mo.
- Dr. James Lutz - 880 Roberts Ridge, Kissee Mills, Mo.
- William Smith - 246 Roberts Ridge, Kissee Mills, Mo.
- Shane Clinkenbeard - 1552 Roberts Ridge, Kissee Mills, Mo.

Commissioner Williams moved to close the Public Hearing for the Rezone Request. Presiding Commissioner Plummer seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (nay).

Commissioner Williams moved to table the Rezone Decision RZ23-019, Order #11-27-2023-01 K&H Building LLC, to a definite date on February 20, 2024. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

RZ24-001 ORDER #01-16-2024-01 AYAN LLC

RZ24-002 ORDER #01-16-2024-02 KARIE CHERRY

Commissioner Williams moved to table Rezone Request RZ24-001, Order #01-16-2024-01 for Ayan LLC, and RZ24-002 Order #01-16-2024-02 for Karie Cherry, to a definite date on February 20, 2024. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

APPROVAL OF PREVIOUS MEETING MINUTES

Commissioner Williams moved to approve Regular Session Minutes for January 8th, 2024.

Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

Commissioner Wyatt moved to approve the Executive Session Minutes for January 8th, 2024.

Presiding Commissioner Plummer seconded the motion. The motion passed by vote: Plummer (aye), Williams (abstain) and Wyatt (aye).

BOARD APPOINTMENTS

TANEY COUNTY SEWER DISTRICT

Commissioner Williams moved to appoint Dean Harmon to the Sewer Board effective January 1, 2024 through December 31, 2028. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

FILL DIRT AGREEMENT – DONALD E OR RITA CROSLY

Devin Huff, Road & Bridge Administrator, was present.

Commissioner Williams moved to approve the Fill Dirt Agreement by and between Donald E. and Rita Crosley and Taney County. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

unlimited

FILL DIRT AGREEMENT

COMES NOW the Taney County Commission on behalf of Taney County, Missouri, (hereinafter "Taney County") and enters into this agreement with Donald E. or Rita J Crosley (hereinafter Owner), regarding the dumping of dirt fill on Owner's property, and the particulars of the agreement are as follows:

WITNESSETH:

WHEREAS, Taney County, Missouri's Road and Bridge Department would benefit from a location near ongoing construction to dump excess and unneeded fill dirt; and,

WHEREAS, having said location would save Taney County's Road and Bridge Department a considerable amount in hauling costs; and

WHEREAS, Owner will benefit from having needed fill dirt dumped on Owner's property;

NOW THEREFORE IT IS AGREED AND COVENANTED BETWEEN THE PARTIES AS FOLLOWS:

General Provisions.

Taney County, as the need arises, is granted permission by Owner to dump fill dirt upon locations on Owner's property that Owner has previously designated to receive such material.

Term and Notice.

The term of this agreement shall commence upon the first date upon which all parties have signed this agreement and shall continue until terminated by one party or the other.

Hold Harmless

Owner agrees that it will hold Taney County, its employees, representatives, heirs and assigns harmless from any claims arising from or relating to this agreement except for any gross negligence.

If 3 loads or less needs approval of the County Highway Administrator only.

Devin Huff
Devin Huff County Highway Administrator

1-11-2024
Date:

ENGAGEMENT LETTER FOR AUDITING SERVICES #24-004A

Presiding Commissioner Plummer referenced a letter from their attorney.

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

No. 24-004A



January 8, 2024

Taney County Commission
132 David Street
Forsyth, MO 65653

We are pleased to confirm our understanding of the services we are to provide for Taney County, Missouri, for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, 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, 2023.

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.) Combining Statements of Nonmajor Funds
- 2.) Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe in our report.

- 1.) Budgetary Comparison Schedules
- 2.) Management's Discussion and Analysis

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 the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government*

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TREASURER FINAL SETTLEMENT AND INVESTMENT REPORT

Melanie Smith, Treasurer, was present.

Commissioner Wyatt moved to enter and accept into record the Final Settlement and Investment Report from the Taney County Treasurer. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).



County of **TANEY** State of Missouri

MELANIE SMITH
TANEY COUNTY TREASURER
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Office: (417) 546-7207 • Fax: (417) 546-6213
Email: melanie.smith@taneycountymo.gov

FINAL SETTLEMENT AND INVESTMENT REPORT

9 January 2023

This report is per RSMO 54.150 regarding the semi-annual settlement delivered to the Taney County Commission.

AS OF DECEMBER 31, 2022:

All Funds:

Total Budget Funds	\$ 52,114,155.35
Total Treasurer's Funds	\$ 11,484,552.94
Grand Total All Funds	\$ 63,598,708.29

Cash Accounts and Investments:

Total Cash in Cash Account	\$ 13,216,504.80
Total Cash in Cash Account (ARPA)	\$ 9,676,374.35
Certificates of Deposit	\$ 29,755,036.84
U.S. Agency Investments	\$ 10,950,792.30
Grand Total Cash & Investments	\$ 63,598,708.29

Reports Attached:

1. The first report illustrates detailed fund balances, with the far right hand column providing the breakdown of each fund. Beginning with balances as of January 1, 2022, revenues, expenditures, and ending balances per fund as of December 31, 2022.
2. Financial Institution report showing where Taney County's Certificates of Deposit and U.S. Agencies are held.
3. Next reports are the bank statements for the Cash Accounts.
4. Beginning balances as of January 1, 2023.

Melanie Smith
Melanie Smith
Taney County Treasurer

COURT ORDERS

Jennifer Hutchison, Deputy Clerk, and Alicia Caperton, Deputy Assessor, were present.

Commissioner Williams moved to approve Abatement #213518. Commissioner Wyatt seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

AbNumber	AbYear	Status	Date	Account	Name	Reason	EndVal	AdjVal	Approved	Denied	Tabled	Notes
213518	2023	PENDING	2024-01-04	1-94096-900	MHUSPLT11 STORLY NATAJIE JEAN	FRONTCUS ASSESSMENT	12260	-12260				X

Commissioner Wyatt moved to approve Exhibit "B" dated January 16, 2024. Commissioner Williams seconded the motion. The motion passed by vote: Plummer (aye), Williams (aye) and Wyatt (aye).

AbNumber	AbYear	Status	Date	Account	Name	Reason	EndVal	AdjVal	Approved	Denied	Tabled	Notes
300889	2023	PENDING	2024-01-04	1-91168-900	TOLIVAR ANDREW	DID NOT HAVE THE KIA	50	-2910	X			
300890	2023	PENDING	2024-01-10	1-1090-900	MR BUG KILLER INC	DID NOT OWN THE 2012 GMC	83830	-200	X			
300891	2023	PENDING	2024-01-10	1-94096-900	BURNETT ERIKIA	MH WAS ASSESSED INCORRECTLY	11120	-17523	X			

RECESS: 10:34 A.M.

RECONVENE: 10:47 A.M.

EMERGENCY MANAGEMENT ROUND TABLE

(Taney County Commission Conference Room)

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

Also present: Chris Berndt, Emergency Management Director/Fire Chief, and Kim Lovelace, Deputy Clerk.

Discussion ensued.

EXECUTIVE SESSION: 10:58 A.M.

EXECUTIVE SESSION PER SECTION 610.021(1)(3)(12) (LEGAL, PERSONNEL & CONTRACTS)

(Taney County Commission Conference Room)

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

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

END OF EXECUTIVE SESSION: 11:44 A.M.

DAILY STAFF REVIEW AND AGENDA REQUESTS

(Taney County Commission Conference Room)

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

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

Also present: Tami Koran, Commission Assistant.

ADJOURNMENT

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

ADJOURN: 12:08 P.M.

The minutes were taken by Nick Plummer, Presiding Commissioner, and Kim Lovelace, Deputy Clerk, and typed by Kim Lovelace, Deputy Clerk.