

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

February Session of the January Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the Purchasing Departments request to use Contract EC07-20 – 911 Equipment & Emergency Notification Software and Services with Evans Consoles Incorporated. The Contract has been established as a Cooperative Contract through HGACBuy. The Contract provides 24-7 heavy duty work chairs the Sheriff’s Office.

The Contract period runs February 22, 2022 through June 30, 2023.

Three old office chairs will be disposed of/put into surplus. The Disposal Form is attached for the Commission’s approval.

Payments will be made using this coding: Department 1228 – GF Sheriff/Detention Administration Account 92300 Replacement Machinery & Equipment: In the amount of \$7,500.00.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon

Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 02/09/22

Fixed Asset Tag Number: N/A

RECEIVED

Description of Asset: Old Chairs

FEB 10 2022

**BOONE COUNTY
AUDITOR**

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): 3 old office chairs

Condition of Asset: Poor

Reason for Disposition: Being replaced, old and worn

Location of Asset and Desired Date for Removal to Storage: Admin/after the new chairs arrive

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: Sheriff's 1251

Signature 

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836-5

Original Acquisition Amount _____

Original Funding Source 

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade ____ Auction ____ Sealed Bids

____ Other Explain _____

Commission Order Number 103-2022

Date Approved 2/24/2022

Signature 

604-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

February Session of the January Adjourned

Term. 20 22

County of Boone

} ea.

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Contract Amendment #2 to 36-13SEP18 - Live Well Boone County with City of Columbia.

This amendment adds a renewal total amount of \$98,099.92 which will allow the City of Columbia to provide services for another year ending December 31, 2022.

The services include providing health education, physical health assessment, public awareness, and best practices training to empower all residents to be healthy by eating healthy, being physically active, and avoiding tobacco (including e-cigarette devices).

Invoices will be paid from Department 2132 - Program Funding/Community Health Fund, Account 71106 - Contracted Services. \$780,000.00 is budgeted for 2022.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon

Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

Boone County Purchasing

Melinda Bobbitt, CPPO
Director of Purchasing



613 E. Ash, Room 110
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Melinda Bobbitt, CPPO, CPPB
DATE: November 22, 2021
RE: Amendment #2 to: *36-13SEP18 - Live Well Boone County* with City of Columbia

Attached for signature is contract amendment #2 to *36-13SEP18 - Live Well Boone County* with City of Columbia.

This amendment adds a renewal total amount of \$98,099.92 which will allow the City of Columbia to provide services for another year ending December 31, 2022. The services include providing health education, physical health assessment, public awareness, and best practices training to empower all residents to be healthy by eating healthy, being physically active, and avoiding tobacco (including e-cigarette devices).

Invoices will be paid from department 2132 - Program Funding/Community Health Fund, account 71106 - Contracted Services. \$780,000 is budgeted for 2022.

cc: Contract File

Commission Order # 104-2022

AGREEMENT FOR PURCHASE OF SERVICES Contract Amendment Number Two Live Well Boone County

THIS AGREEMENT dated the 24th day of February 20, 2022 Purchase Agreement 36-13SEP18 for the Community Health/Medical Fund dated January 24, 2019 made by and between Boone County, Missouri and City of Columbia, for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

- 1) Extend the contract for one (1) additional year beginning January 1, 2022 and ending on December 31, 2022.
- 2) ADD a renewal of funding for the following:

SERVICE DESCRIPTION	UNIT MEASUREMENT	UNIT RATE	# OF UNITS	TOTAL AMOUNT REQUESTED
Health Education (LWBF)	1 session/person	\$45.46	947	\$43,050.62
Physical Health Assessment	1 assessment	\$10.81	300	\$3,243.00
Public Awareness/Education	15 minutes	\$14.36	2,680	\$38,484.80
Consultation	15 minutes	\$29.41	150	\$4,411.50
Best Practices Training	1 individual	\$59.40	150	\$8,910.00
Total Renewal Amount	\$98,099.92			

- 3) The City of Columbia agrees to update and adhere to the information entered into the Agreement Form. Requests of any additional changes during the contract year will be made to the Boone County Community Services Department prior to implementation of requested changes.
- 4) Except as specifically amended hereunder, all other terms, conditions and provisions of the original agreement shall remain in full force and effect.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

City of Columbia

DocuSigned by:
By: De'Carlton Seewood
Signature

By: De'Carlton Seewood, City Manager

Printed Name

APPROVED AS TO FORM:

[Signature]
County Counselor

Boone County, Missouri

By: Boone County Commission

[Signature]
Daniel K. Atwill, Presiding Commissioner

ATTEST:

[Signature]
County Clerk

Approved as to form:

DocuSigned by:
[Signature]
City Counselor

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

February Session of the January Adjourned

Term. 20 22

County of Boone

} ea.

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Amendment #1 to Contract 156-123120SS for the PulsePoint System for Boone County Joint Communications that was awarded December 22, 2020 (Commission Order 600-2020) and is being amended to change the contract period to match the subscription period, and to correct a typo about the contract number in paragraph #1 of the agreement.

All other terms, conditions and prices of the original agreement remain unchanged.

This is considered a Term and Supply contract. Payments will be paid from Department 2708 – 911/EM IT Hardware & Software/ Account 70100 – Software Subscriptions.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon

Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

Boone County Purchasing

Liz Palazzolo
Senior Buyer



613 E. Ash, Room 109
Columbia, MO 65201
Phone: (573) 886-4392
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Liz Palazzolo, CPPO, C.P.M.
DATE: February 17, 2022
RE: Amendment #1 to Contract 156-123120SS for the PulsePoint System for Boone County Joint Communications – Term & Supply

Amendment #1 to contract 156-123120SS for the PulsePoint System for Boone County Joint Communications that was awarded December 22, 2020 (Commission Order 600-2020) is being amended to change the contract period to match the subscription period, and to correct a typo about the contract number in paragraph #1 of the agreement.

All other terms, conditions and prices of the original agreement remain unchanged.

This is considered a Term and Supply contract. Payments will be paid from 2708 – 911/EM IT Hardware & Software/70100 – Software Subscriptions.

/lp

cc: Beth Boos
Contract File

Commission Order: 65-2022

Date: 02/24/2022

**CONTRACT AMENDMENT NUMBER ONE
PURCHASE AGREEMENT FOR
PULSEPOINT SYSTEM**

The Purchase Agreement dated December 22, 2020 made by and between Boone County, Missouri and PulsePoint Foundation for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

1. The contract period for contract 156-123120SS is hereby amended. The first contract period referenced in paragraph 3 of the original award ran December 22, 2020 through December 21, 2021. This first period shall be extended to run through March 15, 2022 in order to capture the first full annual term of the subscription. Effective March 16, 2022, the contract period shall be amended to run coterminous with the subscription period. The subscription renewal period, and amended contract period, shall run March 16, 2022 through March 15, 2023. The agreement may be extended as mutually agreed by both parties on a year-to-year basis, subject to provisions in paragraph 3 of the original purchase agreement.
2. The contract number referenced in paragraph #1 of the Purchase Agreement is being corrected to refer to the correct sole source number: CHANGE the reference in paragraph 1 to 156-123121SS to sole source number **156-123120SS**.
3. Except as specifically amended hereunder, all other terms, conditions provisions and prices of the original agreement shall remain in full force and effect.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

PULSEPOINT FOUNDATION

BOONE COUNTY, MISSOURI

by DocuSigned by:
Kymie Erickson
9038626140EF4B4...

by: Boone County Commission

title VP, Community Engagement

DocuSigned by:
Daniel K. Atwill
Presiding Commissioner

APPROVED AS TO FORM:

ATTEST:

DocuSigned by:
[Signature]
County Counselor

DocuSigned by:
Brianna L. Hanson
County Clerk

Commission Order: 65-2022

Date: 02/24/2022

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

2708/70100: Term & Supply

DocuSigned by: <i>[Signature]</i>	2/11/2022	
Signature	Date	Appropriation Account

Feb-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI
County of Boone

} ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

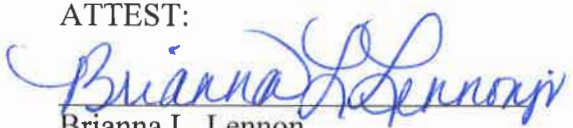
the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Contract Amendment #1 to 34-18JUL19 – Great Futures Start Here with Boys and Girls Clubs of the Columbia Area. This Amendment renews the contract for the period January 1, 2022 through December 31, 2022. It adds a renewal amount of \$136,498.92

Invoices will be paid from Department 2162 – CSF Program Funding, Account 71106 - Contracted Services. \$12,500,000.00 is budgeted for 2022.

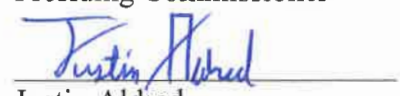
Done this 24th day of February 2022.

ATTEST:

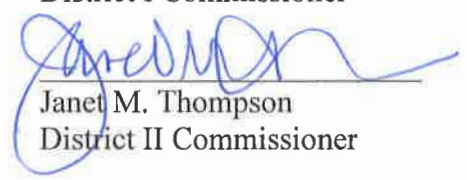

Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Boone County Purchasing

Melinda Bobbitt, CPPO
Director of Purchasing



613 E. Ash, Room 110
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Melinda Bobbitt, CPPO, CPPB
DATE: February 24, 2022
RE: Amendment #1 to: *34-18JUL19 – Great Futures Start Here* with Boys and Girls Clubs of the Columbia Area

Attached for signature is contract amendment #1 to *34-18JUL19 – Great Futures Start Here* with Boys and Girls Clubs of the Columbia Area. This amendment renews the contract for the period January 1, 2022 through December 31, 2022. It adds a renewal amount of \$136,498.92

The program provides youth development services to benefit youth, strengthen families and address mental health behaviors.

Invoices will be paid from department 2162 – CSF Program Funding, account 71106 - Contracted Services. \$12,500,000.00 is budgeted for 2022.

cc: Contract File

Commission Order # 66-2022

AGREEMENT FOR PURCHASE OF SERVICES
Contract Amendment Number One
Great Futures Start Here

THIS AGREEMENT dated the 24th day of February, 2022, Purchase Agreement **34-18JUL19** for the Children's Services Fund dated December 31, 2019 made by and between Boone County, Missouri and Boys & Girls Clubs of the Columbia Area, for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

- 1) Extend the contract for an additional six (6) months beginning January 1, 2022 and ending on June 30, 2022.
- 2) Allow for one (1) six-month renewal for up to \$136,500.00 beginning July 1, 2022 and ending on December 31, 2022.
- 3) ADD a renewal of funding for the following:

SERVICE DESCRIPTION	UNIT MEASUREMENT	UNIT RATE	# OF UNITS	TOTAL AMOUNT REQUESTED
Out of School Programming	1 hr/Individual	\$4.62	25,957.25	\$119,922.50
Best Practices Training	1 Individual	\$6.58	120	\$789.60
Personal Development	1 hour	\$7.22	881	\$6,360.82
Individual Therapy – Child	1 hour	\$43.52	200	\$8,704.00
Social/Emotional Screening	1 screening	\$7.22	100	\$722.00
Total Renewal Amount	\$136,498.92			

- 4) Boys & Girls Club of the Columbia Area agrees to update and adhere to the information entered into the Agreement Form. Requests of any additional changes during the contract year will be made to the Boone County Community Services Department prior to implementation of the requested changes.
- 5) Except as specifically amended hereunder, all other terms, conditions and provisions of the original agreement shall remain in full force and effect.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

Boys & Girls Clubs of the Columbia Area

DocuSigned by:
 By: Abigail Anderson
09A0174BF9A54B4
 Signature

Boone County, Missouri

By: Boone County Commission

DocuSigned by:
Daniel K. Atwill
BA4B93CE0B4E0
 Daniel K. Atwill, Presiding Commissioner

By: Abigail Anderson
 Printed Name/ Title

07-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Amendment #1 to Contract 46-06DEC17 with U.S. Imaging, Inc. for Computer Output to Microfilm Service that was awarded February 20, 2018 (Commission Order 90-2018) which revises the requirement about the contractor including an index on microfilm, changing it from mandatory to optional.

All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:


- Department 2800 – Record Preservation Fund Activity/Account 71100 – Outsourced Services;
- Department 2110 - Collector Tax Maintenance Fund Activity/Account 71100 - Outsourced Services;
- Department 1110 - Auditor/71100 – Outsourced Services.

Done this 24th day of February 2022.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

Boone County Purchasing

Liz Palazzolo
Senior Buyer



613 E. Ash, Room 109
Columbia, MO 65201
Phone: (573) 886-4392
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Liz Palazzolo, CPPO, C.P.M.
DATE: February 17, 2022
RE: Amendment #1 to Contract 46-06DEC17 – Computer Output to Microfilm Service -Term & Supply

Amendment #1 to contract 46-06DEC17 with U.S. Imaging, Inc. for Computer Output to Microfilm Service that was awarded February 20, 2018 (Commission Order 90-2018) revises the requirement about the contractor including an index on microfilm, changing it from mandatory to optional. The contractor changed equipment and can no longer provide an index; the County offices using the contract were contacted and all indicated that the index is not necessary.

All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:

- 2800 – Record Preservation Fund Activity/Account 71100 – Outsourced Services;
- 2110 - Collector Tax Maintenance Fund Activity/Account 71100 - Outsourced Services;
- 1110 - Auditor/71100 – Outsourced Services.

/lp

cc: Contract File

**CONTRACT AMENDMENT NUMBER ONE
FOR
COMPUTER OUTPUT TO MICROFILM SERVICES – TERM AND SUPPLY**

The Agreement **46-07DEC17** dated the 20th day of February 2018 made by and between Boone County, Missouri and **U.S. Imaging, Inc.**, for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

1. **REVISE** paragraph 3.2.4 as follows:

3.2.4 Each microfilm roll *should* contain index marks indicating the beginning of each document and page consistent with Missouri Secretary of State Guidelines for Local Records Microfilming.

2. **REVISE** paragraph 3.2.7 as follows:

3.2.7 The contractor *should* insert an index of all documents on the microfilm at the beginning of each microfilm roll. *If provided, then the* index image must describe the roll's entire contents and include the file names of the files that are stored on the microfilm, and include a date range from beginning to end.

3. **REVISE** paragraph 3.4.2 as follows:

3.4.2 The contractor must receive Tagged Image Format File (TIFF) version 6 images (Tagged Image File Format – Group IV multi-page TIFF images on CD or electronically transferred) or other formats that may be accepted by the County as the national standard format from CD's written by the Boone County Recorder of Deeds and convert them to human readable/legible images on 35mm roll microfilm. *If an index is provided, then the* images must be indexed with image marks that are compatible with the Recorder of Deed's imaging platform and automated 35mm microfilm retrieval units.

4. **REVISE** paragraph 3.6.2 as follows:

3.6.2 The Boone County Auditor will provide multiple-page budget reports for a specific fiscal year(s) in PDF format that the contractor must convert to human readable images on ANSI quality 35mm roll microfilm. Each budget report for a fiscal year on average contains approximately 500 pages. The PDF records are available for fiscal years 2003 and forward. The contractor *should* insert an index image on each microfilm roll to describe the roll's contents.

5. **REVISE** paragraph 3.9.5 as follows:

3.9.5 The contractor must provide a copy of any requested record within 24-hour's notice by an authorized County representative. Each document *should* be indexed by "book page" in the TIFF (or other format that may be accepted by County as the national standard format) image.

6. **DELETE** line item #4 for indexing from the Vendor Response and Pricing Pages.

7. All other terms, requirements, conditions and pricing of the original contract, except as modified by agreed renewal pricing, shall remain the same and apply hereto.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Amendment #1 to Contract 46-07DEC21 with Pyramid School Products for Janitorial Supplies for the Boone County Facilities Maintenance Department, the Road and Bridge Department, and the Sheriff's Office that was awarded January 27, 2022 (Commission Order 40-2022) This Amendment adds 12 line items to the award that were overlooked in the original award, i.e., line items 4.10.14 through 4.10.20, 4.10.24 through 4.10.27, and item 4.10.36.

All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:

- Department 6101 – Facilities Maintenance Housekeeping & Custodial Services/23031 – Custodial Supplies
- Department 2705 – 911/EM Facilities Maintenance Building Maintenance /23031 – Custodial Supplies
- Department 2040 – Road & Bridge Road Maintenance/23036 – Safety Supplies & Equipment
- Department 1255 – GF Detention Operations/23025– Resident Supplies

Done this 24th day of February 2022.

Daniel K. Atwill
Presiding Commissioner

Justin Aldred
District I Commissioner

Janet M. Thompson
District II Commissioner

ATTEST:

Brianna L. Lennon
Clerk of the County Commission

Boone County Purchasing

Liz Palazzolo
Senior Buyer



613 E. Ash, Room 109
Columbia, MO 65201
Phone: (573) 886-4392
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Liz Palazzolo, CPPO, C.P.M.
DATE: February 17, 2022
RE: Amendment #1 to Contract 46-07DEC21 – Janitorial Supplies – Term & Supply
– Pyramid School Products

Amendment #1 to contract 46-07DEC21 with Pyramid School Products for Janitorial Supplies for the Boone County Facilities Maintenance Department, the Road and Bridge Department, and the Sheriff's Office that was awarded January 27, 2022 (Commission Order 40-2022) adds 12 line items to the award that were overlooked in the original award, i.e., line items 4.10.14 through 4.10.20, 4.10.24 through 4.10.27, and item 4.10.36.

All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:

- 6101 – Facilities Maintenance Housekeeping & Custodial Services/23031 – Custodial Supplies
- 2705 – 911/EM Facilities Maintenance Building Maintenance /23031 – Custodial Supplies
- 2040 – Road & Bridge Road Maintenance/23036 – Safety Supplies & Equipment
- 1255 – GF Detention Operations/23025– Resident Supplies

/lp

cc: Contract File

**CONTRACT AMENDMENT NUMBER ONE
FOR
JANITORIAL SUPPLIES – TERM AND SUPPLY**

The Agreement **46-07DEC21** dated the 27th day of January 2022 made by and between Boone County, Missouri and **Pyramid School Products** for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

1. **ADD** the following items – case packaging and pricing: 4.10.14, 4.10.17 through 4.10.20, 4.10.25 through 4.10.27, and 4.10.36.
2. All other terms, requirements, conditions and pricing of the original contract shall remain the same and apply hereto.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

PYRAMID SCHOOL PRODUCTS

BOONE COUNTY, MISSOURI

By:  _____
DocuSigned by:
1D31D6D8BC1B4CD...

By: Boone County Commission

Title: Vice-President

 _____
DocuSigned by:
Presiding Commissioner

APPROVED AS TO FORM:

ATTEST:

 _____
DocuSigned by:
County Counselor

 _____
DocuSigned by:
County Clerk

AUDITOR CERTIFICATION: In accordance with §RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

6101/23031; 2705/23031; 2040/23036; 1255/23025: Term & Supply

 _____
DocuSigned by:
Signature

2/14/2022

Date

Appropriation Account

6.9 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Road & Bridge's request to utilize the Buy Board Cooperative Contract 611-20 to purchase one (1) MowerMax Boom Mower from Atmax Equipment Co.

The cost of this Agreement is \$198,641.50 and will be paid from Department 2040 – RB Maintenance Operations, Account 92300 – Replacement Equipment.

The Purchasing Department also requests permission to dispose of the following surplus by sale:

- 2013 John Deere 6125 Tractor with fixed asset tag 18624
- 2013 50" Deck Boom Mower with fixed asset tag 18622

Disposal Forms are attached for signature.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon
Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill
Daniel K. Atwill
Presiding Commissioner

Justin Aldred
Justin Aldred
District I Commissioner

Janet M. Thompson
Janet M. Thompson
District II Commissioner

Boone County Purchasing

Robert Wilson
Buyer



613 E. Ash Street, Room 113
Columbia, MO 65201
Phone: (573) 886-4393
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Robert Wilson
DATE: February 24, 2022
RE: BuyBoard Cooperative Contract: **611-20 – Grounds Maintenance Equipment, Irrigation Parts, Supplies, and Installations**

Road & Bridge requests permission to utilize the **Buy Board Cooperative Contract 611-20** to purchase one (1) MowerMax Boom Mower from Atmax Equipment Co.

Cost of this agreement is \$198,641.50 and will be paid from department 2040 – RB Maintenance Operations, account 92300 – Replacement Equipment.

This is a replacement purchase and the 2022 budgeted amount was \$187,750.00. The budgeted sale price was \$30,000.00, yielding a net cost of \$157,750.00

The contract price is \$198,641.50 less the sale price of \$30,000.00, yielding a net cost of \$168,641.50.

The Purchasing Department requests permission to dispose of the following surplus by sale:

2013 John Deere 6125 Tractor with **fixed asset tag 18624**
2013 50" Deck Boom Mower with **fixed asset tag 18622**

Attached is the Disposal Form for signature.

cc: Greg Edington, RB
Contract File

**PURCHASE AGREEMENT
FOR
MOWERMAX BOOM MOWER**

THIS AGREEMENT dated the 24th day of February 2022 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" and **Atmax Equipment Co.**, herein "Vendor."

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. **Contract Documents** - This agreement shall consist of this Purchase Agreement for one (1) MowerMax Gen 3 Unit with 24ft Boom Arm, quoted 11/18/21, the **Buy Board Contract Number 611-20** with any addendums and Boone County Standard Terms and Conditions. All such documents shall constitute the contract documents which are incorporated herein by reference. Service or product data, specification and literature submitted with bid response may be permanently maintained in the County Purchasing Office bid file for this bid if not attached. In the event of conflict between any of the foregoing documents, this Purchase Agreement, the **Buy Board Contract Number 611-20** and Boone County Standard Terms and Conditions shall prevail and control over the vendor's bid response.

2. **Purchase** - The County agrees to purchase from the Vendor and the Vendor agrees to supply the County with one (1) MowerMax Gen 3 Unit with 24ft Boom Arm and Additional Options as follows:

	<u>Unit Price</u>
MowerMax Gen 3 Boom Standard	\$ 165,516.25
• MMB Gen 3 Base Unit	
Additional Options	
24 ft Boom Arm without Head Attachment	\$ 10,986.25
60 in. Rotary Deck	\$ 11,623.75
90 Degree Swivel Deck	\$ 2,885.75
Reversing Radiator Fan	\$ 998.75
Quick Disconnect Boom Arm	\$ 2,630.75
<u>Shipping/Handling</u>	<u>\$ 4,000.00</u>
Total	\$198,641.50

3. **Delivery** - Vendor agrees to deliver equipment as set forth in the bid documents and within 180 days after receipt of order. Delivery shall be to Boone County Road & Bridge, Attn: Greg Edington, 5551 Tom Bass Road, Columbia, MO 65201.

4. **For Fixed Asset Tracking** – Send list of equipment described in this contract, with their individual serial numbers to Boone County Auditor, Attention: Heather Acton, 801 East Walnut Street, Room 304, Columbia, MO 65201 within thirty (30) days from date of purchase order.

5. **Billing and Payment** - All billing shall be invoiced to the Boone County Road & Bridge Department and billings may only include the prices listed in the vendor's bid response. No additional fees for paperwork processing, labor, or taxes shall be included as additional charges in excess of the charges in the Vendor's bid response to the specifications. The County agrees to pay all invoices within thirty days of receipt of an accurate statement. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Vendor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

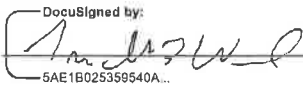
6. **Binding Effect** - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

7. **Termination** - This agreement may be terminated by the County upon thirty days advance written notice for any of the following reasons or under any of the following circumstances:

- a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. County may terminate this agreement if in the opinion of the Boone County Commission if delivery of products are delayed or products delivered are not in conformity with bidding specifications or variances authorized by County, or
- c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

ATMAX EQUIPMENT COMPANY

By  _____
DocuSigned by:
5AE1B025359540A...

Title President

BOONE COUNTY, MISSOURI

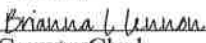
By: Boone County Commission

 _____
DocuSigned by:
BA4B934CE6E4EB
Presiding Commissioner

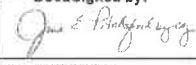
APPROVED AS TO FORM:

 _____
DocuSigned by:
A0008A89077400
County Counselor

ATTEST:

 _____
DocuSigned by:
A0008A89077400
County Clerk

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

 _____
DocuSigned by:
E0008A89077400
Signature

2/8/2022

Date

2040-92300 - \$198,641.50

Appropriation Account

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: January 7, 2022

Fixed Asset Tag Number: 18622

Description of Asset: 2013 50" Deck Boom Mower

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): SN: 8107; Model: Bengal TRB50

Condition of Asset: Poor

Reason for Disposition: Planned replacement for 2022

Location of Asset and Desired Date for Removal to Storage: NA

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 2040 Road & Bridge

Signature 

To be Completed by: AUDITOR

Original Acquisition Date 10-24-13

G/L Account for Proceeds 2040-3835 NA

Original Acquisition Amount \$46,568.98

Original Funding Source 2741

Account Group 1604

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 09-2022

Date Approved 2/24/2022

Signature 

RECEIVED

JAN 28 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: January 7, 2022

Fixed Asset Tag Number: 18624

Description of Asset: 2013 John Deere 6125 Tractor

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): SN: L06125M767719

Condition of Asset: Fair

Reason for Disposition: Planned replacement for 2022

Location of Asset and Desired Date for Removal to Storage: NA

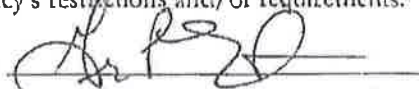
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 2040 Road & Bridge

Signature



To be Completed by: AUDITOR

Original Acquisition Date 10-24-2013

G/L Account for Proceeds 2040-3835 NA

Original Acquisition Amount \$78,412.58

Original Funding Source 2741

Account Group 1605

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 169-2022

Date Approved 2/24/2022

Signature 

RECEIVED
JAN 28 2021
BOONE COUNTY
AUDITOR

70 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

February Session of the January Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the Purchasing Departments request to dispose of the attached list of surplus equipment by auction on GovDeals or by destruction for whatever is not suitable for auction.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon

Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

Boone County Purchasing
David Eagle
Purchasing Assistant



613 E. Ash Street
Columbia, MO 65201
Phone: (573) 886-4394

MEMORANDUM

TO: Boone County Commission
FROM: David Eagle
RE: Surplus Disposal
DATE: February 23, 2022

The Purchasing Departments requests permission to dispose of the following list of surplus equipment by auction on GovDeals or by destruction for whatever is not suitable for auction.

	Asset #	Description	Make & Model	Department	Condition of Asset	
1	5433	LARGE WHITE BOARD	PANABOARD	CIRCUIT COURT	UNKNOWN	
2	NO TAG	SMALL SIDE TABLE		CIRCUIT COURT	GOOD	
3	10958	SMALL DESK		CIRCUIT COURT	USED	
4	5192	PRINTER TABLE		CIRCUIT COURT	USED	
5	NO TAGS	TWO BOXES OF OFFICE SUPPLIES		CIRCUIT COURT	VARIES	
6	NO TAG	RED LEATHER VIA OFFICE CHAIR		CIRCUIT COURT	RECYCLED	
7	16460	DESK CHAIR		CIRCUIT COURT	RECYCLED	

8	16461	DESK CHAIR		CIRCUIT COURT	RECYCLED	
9	16457	DESK CHAIR		CIRCUIT COURT	RECYCLED	
10	NO TAG	DESK CHAIR		COUNTY COUNSELOR	FAIR	
11	13681	CONFERENCE ROOM CLOTH CHAIR		JUVENILE OFFICE	RECYCLED	
12	NO TAG	TELEVISION	RCA	JJC	RECYCLED	
13	NO TAGS	6 VHS TAPES		JJC	RECYCLED	
14	NO TAG	HAND MIXER		JJC	RECYCLED	
15	NO TAG	UNIVERSIAL CONFIDENTIAL STAMP		JJC	RECYCLED	
16	NO TAG	21 PLASTIC BOWLS		JJC	RECYCLED	
17	NO TAG	KITCHEN SUPPLIES		JJC	RECYCLED	
18	NO TAG	KITCHEN SUJPLIES		JJC	RECYCLED	
19	NO TAGS	SPORT SUPPIES		JJC	DESTROYED	

20	NO TAGS	SPORT SUPPLIES		JJC	DESTROYED	
21	NO TAG	2 HOLE PUNCH		JJC	RECYCLED	
22	NO TAG	3-RING BINDERS		JJC	DESTROYED	
23	NO TAG	LEATHER DESKTOP CALENDAR MAT		JJC	NEW	
24	NO TAG	WOODEN EASEL		JJC	DESTROYED	
25	NO TAG	SMALL WALL CABINET WITH WHITE BOARD INSIDE		JJC	GOOD	
26	NO TAGS	OFFICE SUPPLIES		CIRCUIT COURT	FAIR	
27	13211	4 SECTIONS OF METAL FILE CABINETS		CIRCUIT CLERK	GOOD	
28	12723	OVERHEAD PROJECTOR/PRINTER		CIRCUIT COURT	GOOD	
29	NO TAGS	2 METAL CHAIRS		CIRCUIT COURT	FAIR	
30	NO TAG	TELEVISION WITH CART		CIRCUIT COURT	GOOD	
31	NO TAG	LARGE BLACK TV CART		CIRCUIT COURT	GOOD	

32	NO TAG	TWO PULL DOWN PROJECTOR SCREENS		CIRCUIT COURT	FAIR	
33	NO TAGS	THREE BOXES OF PLASTIC 3-RING BINDERS		CIRCUIT COURT	GOOD	
34	NO TAG	PHOTO/VIDEO TRIPOD		CIRCUIT COURT	GOOD	
35	NO TAGS	THREE ROLEDEX CARD HOLDERS		CIRCUIT COURT	FAIR	
36	NO TAGS	FIVE FLIP FOLDERS		CIRCUIT COURT	FAIR	
37	NO TAGS	TWO METAL WALL FOLDER HOLDERS		CIRCUIT COURT	GOOD	
38	NO TAG	MICROWAVE		AUDITOR	RECYCLED	
39	17968	DRYER	AMANA	JJC	POOR	
40	NO TAG	SIX VINYL MATTRESS COVERS		JJC	DESTROYED	
41	NO TAGS	TWO BOGEN PUSH BUTTON CALL-IN SPEAKERS AND TSK CABLE		JJC	RECYCLED	
42	NO TAG	ONE POT WITH GLASS LID		JJC	RECYCLED	
43	NO TAGS	THREE RED PARTITIONED FOOD TRAYS		JJC	RECYCLED	
44	NO TAG	PENCIL SHARPENER		JJC	RECYCLED	

46	NO TAG	CORK BULLETIN BOARD		JJC	DESTROYED	
47	NO TAG	CAMERA AND HOUSING	GANZ	JJC	RECYCLED	
48	NO TAG	NINETEEN BOOKS		JJC	DESTROYED	
49	NO TAGS	SIX MATTRESS COVERS		JJC	DESTROYED	
50	NO TAGS	EIGHTEEN AST. PLATIC PAPER TRAYS		CIRCUIT COURT	FAIR	
51	NO TAGS	FIVE METAL PAPER TRAYS		CIRCUIT COURT	FAIR	
52	24340	IN-CAR VIDEO SYSTEM	GETAC	SHERIFF	RETURNED TO VENDOR	
53	NO TAGS	MISC CELL PHONES		SHERIFF	RETURNED TO VENDOR	

cc: Heather Acton, Jacob Flowers, Auditor's office
Surplus File

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 5433

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

Description of Asset: Panaboard Large White Board

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Used - NOT SURE OF WORKING CONDITION

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Candy Semits

To be Completed by: AUDITOR

Original Acquisition Date 11/03/86

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount \$1,945.00

Original Funding Source 2731

Account Group 1601

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

Date: 11/09/2021

Fixed Asset Tag Number: No tag

Description of Asset: Small Side Table

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Good

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Jones

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Ha

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 10958

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

Description of Asset: Small Desk

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Used

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature

Cindy Senne

To be Completed by: AUDITOR $\angle \$1,000$

Original Acquisition Date _____

G/L Account for Proceeds 1190-3836 *no*

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 20-2022

Date Approved 2/24/2022

Signature *[Signature]*

H:\voethbara\PAT'S FILES\INVENTORY ADDITIONS AND SURPLUS\Inventory Forms\Fixed Asset Disposal Form

Blank.docx

Revised: September 2016

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 5192

Description of Asset: Small Desk - Printer table

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NOV 10 2021

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Used

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature

Cindy Gault

To be Completed by: AUDITOR

< \$1,000

Original Acquisition Date _____

G/L Account for Proceeds 1190-3836 Na

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature *[Signature]*

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/10/2021

Fixed Asset Tag Number: No Tags

Description of Asset: 2 Boxes asstd outdated stamps, Broken hole punch & staplers, typewriter ribbons, etc.

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: varies

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library area - ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature

Cindy James

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 No

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature *[Signature]*

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 12/01/2021

Fixed Asset Tag Number: None

Description of Asset: Red Leather VIA office chair

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: broken but repairable - back of chair needs bolted to the metal frame

Reason for Disposition: No longer needed

Location of Asset and Desired Date for Removal to Storage: Law Library - Judges Offices

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Barnett

To be Completed by: AUDITOR N/A

Original Acquisition Date _____

G/L Account for Proceeds 1190-3836 HA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 16460

RECEIVED

Description of Asset: Blue & Green Plaid Desk Chair

NOV 10 2021

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

BOONE COUNTY
AUDITOR

Other Information (Serial number, etc.):

Condition of Asset: Ripped Seat

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Gault

To be Completed by: AUDITOR

Original Acquisition Date < \$1,000

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 16461

RECEIVED

Description of Asset: Blue & Green Plaid Desk Chair

NOV 10 2021

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Loose Handles & Seat Leans

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Jamit

To be Completed by: AUDITOR

Original Acquisition Date < \$11,000

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 170-2022

Date Approved 12/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/09/2021

Fixed Asset Tag Number: 16457

Description of Asset: Blue & Green Plaid Desk Chair

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: poor -Ripped material

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library - As soon as possible

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Hambl

To be Completed by: AUDITOR

Original Acquisition Date L\$1,000

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/10/2021

Fixed Asset Tag Number:

Description of Asset: Grey/Black Office Desk Chair

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Fair - arm rest is split and reclining lever no longer works

Reason for Disposition: Replaced

Location of Asset and Desired Date for Removal to Storage: 801 E Walnut, Suite 211 (Jennifer Rodewald's Office Number 210); please remove at first convenience

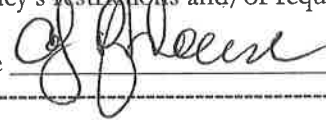
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1126 - County Counselor

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

NOV 10 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/30/2021

Fixed Asset Tag Number: 13681

Description of Asset: Conference Room Cloth Chair

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Rip in seat - seat was urinated on by a client

Reason for Disposition: NO way to get the extent of urine smell out of chair

Location of Asset and Desired Date for Removal to Storage: Facilities has chair somewhere

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: Juvenile Office
513-886-4200

Signature: Linelle Romine

To be Completed by: AUDITOR

Original Acquisition Date 4/1,000

G/L Account for Proceeds 1190-8835 NR

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 11/24/2021

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/01/2021

Fixed Asset Tag Number: N/A

Description of Asset: RCA Television

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): P91939

Condition of Asset: Poor

Reason for Disposition: Doesn't work

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature *Dana Egan*

To be Completed by: AUDITOR

Original Acquisition Date N/A G/L Account for Proceeds 1190-3836 *HA*

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature *[Signature]*

RECEIVED
DEC 01 2021
BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 6 VHS Tapes

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): 10 Ways to Boost Self-Estem, STI's, Teen Parent, Life or Meth 1 & 2, Straight Talk

Condition of Asset: Poor

Reason for Disposition: Won't play anymore

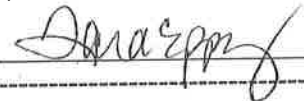
Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021 Fixed Asset Tag Number: N/A

Description of Asset: Hamilton Beach Hand Mixer

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): 040094626830

Condition of Asset: Poor

Reason for Disposition: Wont mix anymore

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: Universal Confidential Stamp

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Handle has worn away

Location of Asset and Desired Date for Removal to Storage: JJC asap

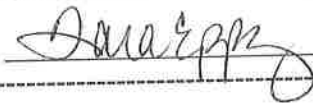
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

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DEC 06 2021

**BOONE COUNTY
AUDITOR**

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 16 tan bowls and 5 peach bowls

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Old and stained

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 AQ

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 3 icecream scoops, 2 glass spice shakers, 1 cloth pot holder

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: broken, rusted, and worn through

Location of Asset and Desired Date for Removal to Storage: JJC asap

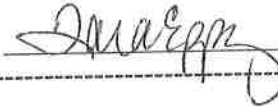
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 1 plastic spoon, 2 spatulas, 2 plastic cups, 3 partitioned food trays

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: cracked, scratched, and broken

Location of Asset and Desired Date for Removal to Storage: JJC asap

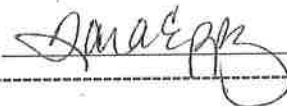
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Na

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

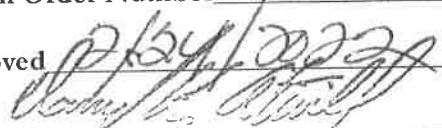
Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 705022

Date Approved 12/24/2021

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 1 basketball net, 1 bat, and 1 air pump

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: broken

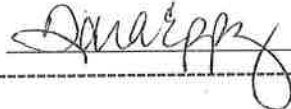
Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Na

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/03/2021

Fixed Asset Tag Number: N/A

Description of Asset: 6 basketballs, 1 football, 1 volleyball

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: flat, will not inflate

Location of Asset and Desired Date for Removal to Storage: JJC asap

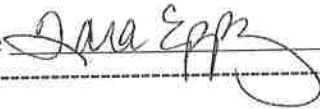
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

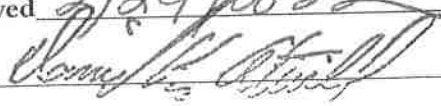
Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 06 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/01/2021

Fixed Asset Tag Number: N/A

Description of Asset: Swingline 2 hole paper punch

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): 74045/50/51

Condition of Asset: Poor

Reason for Disposition: Doesn't punch holes anymore

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 4A

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____


Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 01 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/01/2021

Fixed Asset Tag Number: N/A

Description of Asset: three 3-ring binders colored gray, black, and white

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Falling apart

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 HR

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

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DEC 01 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 12/02/2021

Fixed Asset Tag Number: None

Description of Asset: Leather Desktop Calendar Mat

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): none

Condition of Asset: New in box

Reason for Disposition: Not used

Location of Asset and Desired Date for Removal to Storage: Law Library, Judges Offices

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature

Cindy Sandt

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NR

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 20-0022

Date Approved 2/24/2022

Signature *[Signature]*

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**BOONE COUNTY
AUDITOR**

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/02/2021

Fixed Asset Tag Number: None

Description of Asset: Wooden Easel

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): none

Condition of Asset: Poor

Reason for Disposition: Broken Leg - not usable

Location of Asset and Desired Date for Removal to Storage: Law Library, Judges Offices

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature Cindy Janits

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

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DEC 02 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 11/10/2021

Fixed Asset Tag Number: No Tags

Description of Asset: Small wall cabinet with white board inside

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Good

Reason for Disposition: No longer used

Location of Asset and Desired Date for Removal to Storage: Law Library area - ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1210

Signature

Cindy Smith

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Na

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature *Cindy Smith*

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DEC 02 2021
BOONE COUNTY
AUDITOR

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 12/09/2021

Fixed Asset Tag Number: NA

Description of Asset: Misc Office Supplies

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Fair

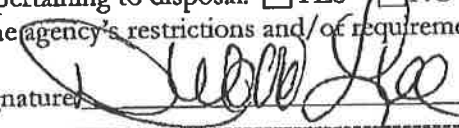
Reason for Disposition: No longer needed

Location of Asset and Desired Date for Removal to Storage: Behind 2 South Courtroom-ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1221 Circuit Clerk

Signature: 

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount: _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

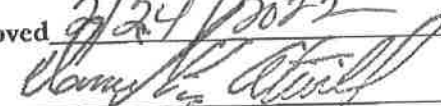
Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other . Explain _____

Commission Order Number 70-3022

Date Approved 2/24/2022

Signature 

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/09/2021

Fixed Asset Tag Number: 13211

Description of Asset: 4 sections of metal file cabinets

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: good

Reason for Disposition: No longer needed

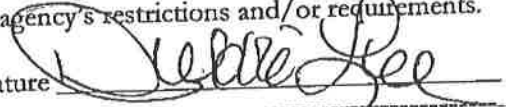
Location of Asset and Desired Date for Removal to Storage: Behind 2 South Courtroom-ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
 If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1221 Circuit Clerk

Signature



To be Completed by: AUDITOR

Original Acquisition Date Already Retired

G/L Account for Proceeds 1190-3836

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 76-2022

Date Approved 2/24/2022

Signature 

H:\CIRCUIT_CLERKS\CC Admin\Disposal of County Property send to HEATHER ACTON\Fixed Asset Disposal 2017.docx

Revised: September 2016

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DEC 15 2021

BOONE COUNTY

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number: 12723

Description of Asset: overhead projector/printers

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Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

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BOONE COUNTY
AUDITOR

Other Information (Serial number, etc.):

Condition of Asset: Good

Reason for Disposition: NO longer use/needed

*was previously in
1 West 2
Suppose per tape on
side of machine (?)*

Location of Asset and Desired Date for Removal to Storage:
Boone County Storage Room Remove ASAP.

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County

Signature: Luelle Romine

To be Completed by: AUDITOR

Original Acquisition Date < \$1,000

G/L Account for Proceeds 1190-3836 4/a

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number: -

RECORDED

Description of Asset: 2 Metal Chairs

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BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Fair

Reason for Disposition: NO longer use needed

Location of Asset and Desired Date for Removal to Storage: Boone County Juvenile Office

Was asset purchased with grant funding? YES NO
Remove ASAP

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: Boone County Jo

Signature: Luella Romine

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3836 HA

Original Acquisition Amount: _____

Original Funding Source: _____

Account Group: _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number: 70-2022

Date Approved: 2/24/2022

Signature: _____

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number:

Description of Asset: TV w/ cart

Cart 15532
TV 15529

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

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BOONE COUNTY
AUDITOR

Other Information (Serial number, etc.):

Condition of Asset: Good

Reason for Disposition: No longer use/needed

Location of Asset and Desired Date for Removal to Storage: Boone County Jo | Back Storage Room

Was asset purchased with grant funding? YES NO
If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200 Boone County Jo

Signature: *Luella Romie*

To be Completed by: AUDITOR <\$1,000 G/L Account for Proceeds 1190-3836

Original Acquisition Date _____
Original Acquisition Amount _____
Original Funding Source _____
Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____
Location within Department _____
Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 20-2072
Date Approved 2/24/2022
Signature *[Signature]*

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21 Fixed Asset Tag Number: —

Description of Asset: Large Black TV Cart 2 shelves

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BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): —

Condition of Asset: Good

Reason for Disposition: NO longer use / needed

Location of Asset and Desired Date for Removal to Storage: Boone County DO / Back office area
Remove ASAP

Was asset purchased with grant funding? YES NO
 If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
 If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200 Boone County DO Signature: Jessie Rennie

To be Completed by: AUDITOR N/A G/L Account for Proceeds 1190-3836 #A
 Original Acquisition Date _____
 Original Acquisition Amount _____
 Original Funding Source _____
 Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:
 Transfer Department Name _____ Number _____
 Location within Department _____
 Individual _____
 Trade Auction Sealed Bids
 Other Explain _____

Commission Order Number 70-2022
 Date Approved 2/24/2022
 Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

DEC 08 2021

Date: 12/2/21

Fixed Asset Tag Number: —

Description of Asset:

2 pull down screens for classrooms

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): —

Condition of Asset: Fair/Good

Reason for Disposition: No longer used/needed

Location of Asset and Desired Date for Removal to Storage: Boone County 20 / Back office Area

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County 20

Signature: Janelle Romine

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3836 42

Original Acquisition Amount: /

Original Funding Source: /

Account Group: /

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

___ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

___ Trade ___ Auction ___ Sealed Bids

___ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature: [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

DEC 08 2021

BOONE COUNTY
AUDITOR

Date: 12/2/21

Fixed Asset Tag Number: —

Description of Asset: 3 Large Boxes of Asst Plastic Binder

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Fair to good

Reason for Disposition: NO longer use/need

Location of Asset and Desired Date for Removal to Storage:

Boone County Jo/ Back office area

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County Jo

Signature: Luella Romin

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3336 HA

Original Acquisition Amount: /

Original Funding Source: /

Account Group: /

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name Number

Location within Department

Individual

Trade Auction Sealed Bids

Other Explain

Commission Order Number: 70-2022

Date Approved: 2/24/2022

Signature: [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number: -

RECEIVED

Description of Asset: Photo/video tripod

DEC 08 2021

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Great

Reason for Disposition: Do NOT use

Location of Asset and Desired Date for Removal to Storage: Boone County DU / Back Area ^{office}

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4206
Boone County DU

Signature: Luella Romin

To be Completed by: AUDITOR

Original Acquisition Date: N/A G/L Account for Proceeds: 1190-3836 HA

Original Acquisition Amount: _____

Original Funding Source: _____

Account Group: _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number: 70-2022

Date Approved: 2/24/2022

Signature: _____

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

Date: 12/2/21

Fixed Asset Tag Number: -

DEC 08 2021

Description of Asset: 3 asst sizes of Flip Rotary card holders

BOONE COUNTY
AUDITOR

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): -

Condition of Asset: Fair

Reason for Disposition: NO longer use needed

Location of Asset and Desired Date for Removal to Storage: Boone County 201 Back office Area

Was asset purchased with grant funding? YES NO
Remove ASPM

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County 20

Signature: Jenelle Romi

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3836 NA

Original Acquisition Amount: /

Original Funding Source: /

Account Group: /

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

___ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

___ Trade ___ Auction ___ Sealed Bids

___ Other Explain _____

Commission Order Number: 70-2022

Date Approved: 2/24/2022

Signature: [Handwritten Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number: -

RECEIVED

Description of Asset: 5 flip folders for desk or wall mount

DEC 08 2021

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

BOONE COUNTY
AUDITOR

Other Information (Serial number, etc.): -

Condition of Asset: fair to good

Reason for Disposition: NO longer used/needed

Location of Asset and Desired Date for Removal to Storage: Boone County JO - Back office area

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County JO

Signature: Hevelle Romine

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 AP

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

DEC 08 2021

BOONE COUNTY
AUDITOR

Date: 12/2/21

Fixed Asset Tag Number: -

Description of Asset: 2 metal wall folder holders

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): -

Condition of Asset: Good

Reason for Disposition: No longer used/needed

Location of Asset and Desired Date for Removal to Storage: Boone County DO - Back office Area
Remove ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: Boone County DO 573-886-4206 Signature: Janelle Romine

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Ha

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED
DEC 15 2021
BOONE COUNTY
AUDITOR

Date: 12/09/21

Fixed Asset Tag Number: n/a

Description of Asset: Microwave

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): white kenmore brand, serial #14122001032

Condition of Asset: non-working

Reason for Disposition: non-working, light comes on but will not the heat/cook and rotation functions will not activate

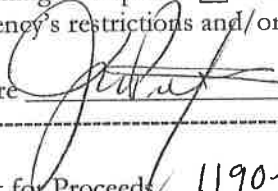
Location of Asset and Desired Date for Removal to Storage: Auditor's Office

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1110

Signature 

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 HA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED
JAN 18 2021
BOONE COUNTY
AUDITOR

Date: January 18, 2022

Fixed Asset Tag Number: 17968

Description of Asset: Amana Dryer Model NED7500VMG

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): MW4502426

Condition of Asset: Poor

Reason for Disposition: Bearing Squeel

Location of Asset and Desired Date for Removal to Storage: JJC asap

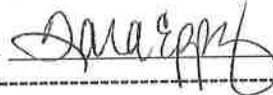
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 Tara Eppy

Signature



To be Completed by: AUDITOR

<\$1,000

Original Acquisition Date _____

G/L Account for Proceeds 1190-3836 Na

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 01/11/2022

Fixed Asset Tag Number:

Description of Asset: 6 Vinyl Mattress Cover (32"x75")

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Old, worn beyond use

Location of Asset and Desired Date for Removal to Storage: JJC asap

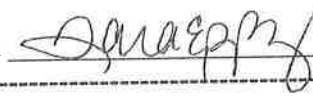
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 Tara Eppy

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 HA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

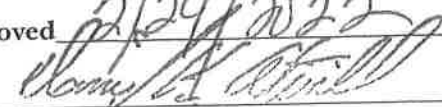
Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

JAN 13 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 01/11/2022

Fixed Asset Tag Number: N/A

Description of Asset: 2 Bogen Push Button Call-In Speakers and TSK Cable

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Does not work anymore

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 Tara Eppy

Signature Tara Eppy

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 Ha

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature Cheryl L. Atwell

RECEIVED

JAN 12 2021

**BOONE COUNTY
AUDITOR**

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: January 3, 2021 Fixed Asset Tag Number:

Description of Asset: 1 Pot with Glass Lid

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Burned

Reason for Disposition: Burned beyond use

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO
If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 Tara Eppy

Signature Tara Eppy

RECEIVED
JAN 04 2021
BOONE COUNTY
AUDITOR

To be Completed by: AUDITOR N/A
Original Acquisition Date _____ G/L Account for Proceeds 1190-3836 Ha
Original Acquisition Amount _____
Original Funding Source _____
Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:
____ Transfer Department Name _____ Number _____
Location within Department _____
Individual _____
____ Trade _____ Auction _____ Sealed Bids
____ Other Explain _____

Commission Order Number 20-5022
Date Approved 2/24/2022
Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: January 3, 2021

Fixed Asset Tag Number:

Description of Asset: 3 red partitioned food trays

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Cracked

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
 If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 Tara Eppy

Signature *Tara Eppy*

To be Completed by: AUDITOR N/A G/L Account for Proceeds 1190-3836 Na
 Original Acquisition Date _____
 Original Acquisition Amount _____
 Original Funding Source _____
 Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____
 Location within Department _____
 Individual _____
 _____ Trade _____ Auction _____ Sealed Bids
 _____ Other Explain _____

Commission Order Number 70-5022
 Date Approved 2/24/2022
 Signature *Clayton K. Atwell*

RECEIVED
JAN 04 2021
 BOONE COUNTY
 AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: December 13, 2021

Fixed Asset Tag Number: N/A

Description of Asset: Elmer's Products, Inc. Electric Pencil Sharpener

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): W19505 CN

Condition of Asset: Poor

Reason for Disposition: Doesn't work

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

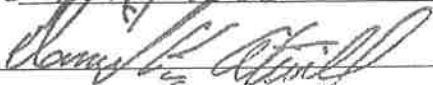
Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 20-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 14 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: December 13, 2021

Fixed Asset Tag Number: N/A

Description of Asset: 4'x6' Cork Bulletin Board

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Torn up from use

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 HA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED
DEC 14 2021
BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: December 13, 2021

Fixed Asset Tag Number: N/A

Description of Asset: Ganz Camera and Housing

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): AHA00408

Condition of Asset: Poor

Reason for Disposition: Doesn't work

Location of Asset and Desired Date for Removal to Storage: JJC asap

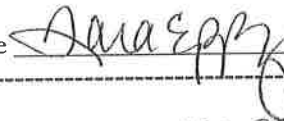
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 KP

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

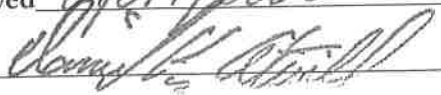
Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 14 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: December 15, 2021

Fixed Asset Tag Number: N/A

Description of Asset: 19 Books

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Torn and Damaged

Location of Asset and Desired Date for Removal to Storage: JJC asap

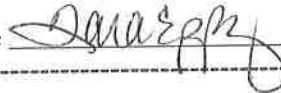
Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

DEC 15 2021

BOONE COUNTY
AUDITOR

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: December 21, 2021

Fixed Asset Tag Number: N/A

RECEIVED

DEC 22 2021

BOONE COUNTY
AUDITOR

Description of Asset: 6 Mattress Covers (30"x75")

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Poor

Reason for Disposition: Too worn and torn to use anymore

Location of Asset and Desired Date for Removal to Storage: JJC asap

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1242 JJC

Signature



To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 412

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12/2/21

Fixed Asset Tag Number: —

RECEIVED

DEC 08 2021

BOONE COUNTY
AUDITOR

Description of Asset: 18 Asst Plastic Paper trays

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.):

Condition of Asset: Fair to Good

Reason for Disposition: No longer need

Location of Asset and Desired Date for Removal to Storage: Boone County Juvenile Office - Back area of office
Remove ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO
If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

573-886-4200

Dept Number & Name: Boone County Juvenile Office

Signature: Deville Romine

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3836 NA

Original Acquisition Amount: _____

Original Funding Source: _____

Account Group: _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

____ Trade _____ Auction _____ Sealed Bids

____ Other Explain _____

Commission Order Number: 70-2022

Date Approved: 12/24/2021

Signature: _____

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

RECEIVED

DEC 08 2021

BOONE COUNTY
AUDITOR

Date: 12/2/21

Fixed Asset Tag Number: —

Description of Asset: 4 Black metal paper trays
1 grey metal paper tray

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): —

Condition of Asset: GOOD

Reason for Disposition: NO longer need

Location of Asset and Desired Date for Removal to Storage: Boone County Juvenile office - Back of Office
Remove ASAP

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 573-886-4200
Boone County Juvenile Office

Signature: Anelle Romine

To be Completed by: AUDITOR

Original Acquisition Date: N/A

G/L Account for Proceeds: 1190-3836 NA

Original Acquisition Amount: /

Original Funding Source: /

Account Group: /

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

___ Transfer Department Name: _____ Number: _____

Location within Department: _____

Individual: _____

___ Trade ___ Auction ___ Sealed Bids

___ Other Explain: _____

Commission Order Number: 70-2022

Date Approved: 2/24/2022

Signature: [Signature]

RMA# 0001100-
Outgoing DVR 24340

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 12-20-2021

Fixed Asset Tag Number: 24340

Description of Asset: Getac VR-X20 In-Car Video System (ICV)

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain: RMA return to Getac

Other Information (Serial number, etc.): Serial: VL301V0034

Condition of Asset: Poor

Reason for Disposition: Repair of POE board requires replacement of DVR

Location of Asset and Desired Date for Removal to Storage: Shipped to Getac on 12/20/2021

Was asset purchased with grant funding? YES NO

Warranty Replace

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 1251 Sheriff Enforcement

Signature Daniel Alexander 12-20-2021

To be Completed by: AUDITOR

Original Acquisition Date 8-14-2020

G/L Account for Proceeds N/A HA

Original Acquisition Amount \$3,737.81

Original Funding Source 2731

Account Group 1604

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature [Signature]

BOONE COUNTY

Request for Disposal/Transfer of County Property

Complete, sign, and return to Auditor's Office

Date: 1/1/22

Fixed Asset Tag Number: None

Description of Asset: Misc cellular phones

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain: Return to US Cellular

Other Information (Serial number, etc.):

Condition of Asset: Fair

Reason for Disposition: Outdated/old

Location of Asset and Desired Date for Removal to Storage: N/A

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: Sheriff's

Signature 

To be Completed by: AUDITOR

Original Acquisition Date N/A

G/L Account for Proceeds 1190-3836 NA

Original Acquisition Amount _____

Original Funding Source _____

Account Group _____

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

_____ Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

_____ Trade _____ Auction _____ Sealed Bids

_____ Other Explain _____

Commission Order Number 70-2022

Date Approved 2/24/2022

Signature 

RECEIVED

JAN 20 2021

BOONE COUNTY
AUDITOR

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Amendment #2 to Contract 46-07DEC21 with Royal Papers for Janitorial Supplies for the Boone County Facilities Maintenance Department, the Road and Bridge Department, and the Sheriff's Office that was awarded January 25, 2022 (Commission Order 34-2022) corrects a typographical error: line item 4.10.44 was identified twice as both a first (primary) and third-ranked (tertiary) item. The amendment corrects the record to indicate that the award of item 4.10.44 is a third-rank or tertiary item for Royal Papers.

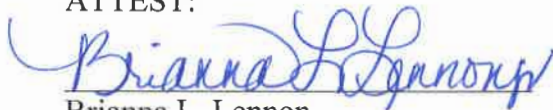
All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:

- Department 6101 – Facilities Maintenance Housekeeping & Custodial Services Account 23031 – Custodial Supplies
- Department 2705 – 911/EM Facilities Maintenance Building Maintenance Account 23031 – Custodial Supplies
- Department 2040 – Road & Bridge Road Maintenance Account 23036 – Safety Supplies & Equipment
- Department 1255 – GF Detention Operations Account 23025– Resident Supplies


Done this 24th day of February 2022.

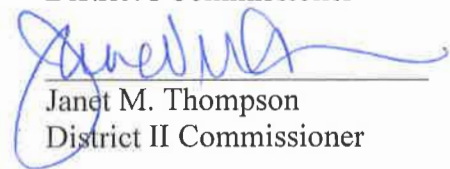
ATTEST:


Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Boone County Purchasing

Liz Palazzolo
Senior Buyer



613 E. Ash, Room 109
Columbia, MO 65201
Phone: (573) 886-4392
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Liz Palazzolo, CPPO, C.P.M.
DATE: February 17, 2022
RE: Amendment #2 to Contract 46-07DEC21 – Janitorial Supplies – Term & Supply
– Royal Papers

Amendment #2 to contract 46-07DEC21 with Royal Papers for Janitorial Supplies for the Boone County Facilities Maintenance Department, the Road and Bridge Department, and the Sheriff's Office that was awarded January 25, 2022 (Commission Order 34-2022) corrects a typographical error: line item 4.10.44 was identified twice as both a first (primary) and third-ranked (tertiary) item. The amendment corrects the record to indicate that the award of item 4.10.44 is a third-rank or tertiary item for Royal Papers.

All other terms, conditions, including pricing of the original agreement remain unchanged.

This is a Term & Supply contract. Payments will be made using this coding:

- 6101 – Facilities Maintenance Housekeeping & Custodial Services/23031 – Custodial Supplies
- 2705 – 911/EM Facilities Maintenance Building Maintenance /23031 – Custodial Supplies
- 2040 – Road & Bridge Road Maintenance/23036 – Safety Supplies & Equipment
- 1255 – GF Detention Operations/23025– Resident Supplies

/lp

cc: Contract File

Commission Order: 71-2022

Date: 02/24/2022

**CONTRACT AMENDMENT NUMBER TWO
FOR
JANITORIAL SUPPLIES – TERM AND SUPPLY**

The Agreement **46-07DEC21** dated the 25th day of January 2022 made by and between Boone County, Missouri and **Royal Papers** for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

1. **DELETE** line item 4.10.44 from the listing of "Primary" items but retain it in the listing of "Tertiary" items.
2. All other terms, requirements, conditions and pricing of the original contract shall remain the same and apply hereto.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

ROYAL PAPERS

BOONE COUNTY, MISSOURI

By: DocuSigned by:
Tyler England
1111D279B5AF485...

By: Boone County Commission

Title: Branch Manager

DocuSigned by:
Daniel K. Atwill
Presiding Commissioner

APPROVED AS TO FORM:

ATTEST:

DocuSigned by:
Jeff Bane
County Counselor

DocuSigned by:
Brianna L. Lennon
County Clerk

AUDITOR CERTIFICATION: In accordance with §RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

6101/23031; 2705/23031; 2040/23036; 1255/23025: Term & Supply

DocuSigned by:
Diana Reedford
Signature

2/15/2022

Date

Appropriation Account

72-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned


Term. 20 22

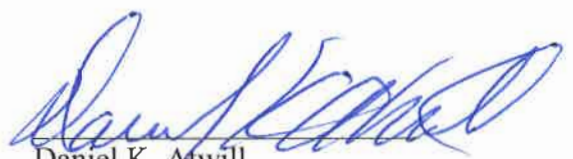
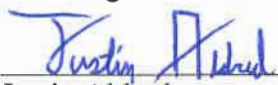

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the Resolution authorizing the application for loans / grants for the Phenora North Sanitary Sewer Neighborhood Improvement District.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner

Justin Aldred
District I Commissioner

Janet M. Thompson
District II Commissioner

RESOLUTION OF THE BOONE COUNTY, MISSOURI COMMISSION

Resolution authorizing the filing of an application with the Missouri Department of Natural Resources, State Revolving Fund Program for loans and/or grants under the Missouri Clean Water Law (Chapter 644, RSMo.).

WHEREAS pursuant to the terms of the Missouri Clean Water Law, Chapter 644, Revised Statutes of Missouri, the State of Missouri has authorized the making of loans and/or grants to authorized applicants to aid in the construction of specific public projects.

NOW THEREFORE, be it resolved by the Boone County Commission

1. That Thomas T. Ratermann be and he is hereby authorized to execute and file an application on behalf of the Boone County Commission with the State of Missouri for a loan and/or grant to aid in the construction of the Phenora North Sanitary Sewer Neighborhood Improvement District (NID) connection of the Phenora North Sanitary Sewer NID Service Area to the Boone County Regional Sewer District's Rocky Fork Wastewater Treatment Plant.
2. That Thomas T. Ratermann, General Manager is hereby authorized and directed to furnish such information as the Missouri Department of Natural Resources may reasonably request in connection with the application which is herein authorized, to sign all necessary documents on behalf of the applicant, to furnish such assurances to the Missouri Department of Natural Resources as may be required by statute or regulation, and to receive payment on behalf of the applicant.

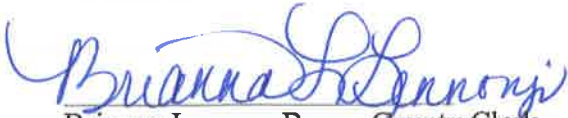
BOONE COUNTY COMMISSION

For its Commission



Dan Atwill, Presiding Commissioner

ATTEST:



Brianna Lennon, Boone County Clerk

CERTIFICATE OF RECORDING OFFICER

The undersigned, duly qualified and acting Boone County Clerk, does hereby certify: That the attached resolution is a true and correct copy of the resolution adopted at a legally convened meeting of the Boone County Commission held on the 24th day of February, 2022; and further that such resolution has been fully recorded in the journal of proceedings and records in my office.

IN WITNESS WHEREOF, I have hereunto set my hand this 24th day of February, 2022.


Brianna Lennon, Boone County Clerk

CERTIFIED COPY OF ORDER

(Rev. Stat. Sec. 1331.)

358-97

STATE OF MISSOURI

County of Boone

} ss.

August Session of the August Adjourned

Term 19 97

In the County Commission of said county, on the

26th

day of August

19 97

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize the Order attached Calling a Special Election on a General Obligation Bond Question I in Boone County, Missouri and authorize the Presiding Commissioner to sign the order.

Done this 26th day of August, 1997.

Attest:

Wendy S. Noren
WENDY S. NOREN
Clerk of the County Commission

Don Stamper

DON STAMPER
Presiding Commissioner

Karen M. Miller
KAREN M. MILLER
District I Commissioner

Linda V. Vocht
LINDA VOGT
District II Commissioner

ORDER CALLING A SPECIAL ELECTION ON A GENERAL OBLIGATION BOND QUESTION IN BOONE COUNTY, MISSOURI.

WHEREAS, the Clerk of the County Commission presented the Report of the Clerk of the County Commission certifying to the Commission that the Petition heretofore filed with the Commission for a bond election in the County, on the question of issuing the general obligation bonds of the County in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm drains and sanitary sewer systems and appurtenances thereto, is signed by 574 qualified voters of the County, and that the total vote for Governor cast in the County at the last general election was 52,216 votes; and

WHEREAS, the Commission, having examined and considered said Petition and Report and being fully advised in the premises, hereby finds and determines that the Petition is in writing and sets forth the object and purposes for which certain indebtedness of the County is desired to be incurred, namely for incurring indebtedness and issuing general obligation bonds in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm drains and sanitary sewer systems and appurtenances thereto; that the Petition is signed by 574 qualified voters of the County, that at the last election at which the Governor was elected, to wit, the general election held on November 5, 1996, 52,216 votes were cast for Governor in the County; that the Petition is legally sufficient, is in due form and conforms in all respects to the provisions of the statutes of the State of Missouri applicable thereto;

NOW, THEREFORE, BE IT ORDERED BY THE COUNTY COMMISSION OF BOONE COUNTY, MISSOURI, AS FOLLOWS:

Section 1. The County Commission finds it necessary and hereby declares its intent to borrow \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm water drains and sanitary sewer systems and appurtenances thereto (the "Project") and to evidence such borrowing by the issuance of general obligation bonds (the "Bonds") of the County in the amount of \$5,500,000.

Section 2. A special bond election is hereby ordered to be held in Boone County, Missouri, on Tuesday, November 4, 1997, on the following question:

QUESTION 1

Shall Boone County, Missouri, issue its general obligation bonds in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm water drains and sanitary sewer systems and appurtenances thereto?

The authorization of the Bonds will authorize the levy and collection of an annual tax in addition to the other taxes provided for by law on all taxable tangible property in the County sufficient to pay the interest and principal of the Bonds as they fall due and to retire the same within twenty years from the date thereof.

Section 3. The form of Notice of Special Election showing said question, a copy of which is attached hereto and made a part hereof, is hereby approved.

Section 4. The Clerk of the County Commission shall be notified of the passage of this Order no later than 5:00 P.M. on Tuesday, August 26, 1997, and to include in said notification all of the terms and provisions required by Chapter 115, RSMo, as amended.

Section 5. The County expects to make expenditures on and after the date of passage of this Order in connection with the Project, and the County intends to reimburse itself for such expenditures with the proceeds of the Bonds. The maximum principal amount of Bonds expected to be issued for the Project is \$5,500,000.

Section 6. This Order shall be in full force and effect from and after its passage.


PASSED by the County Commission this 26th day of August, 1997.

(SEAL)



Presiding Commissioner

ATTEST:



Clerk of the County Commission

NOTIFICATION OF ELECTION AUTHORITY

August 26, 1997

To: Wendy Noren
Clerk of the County Commission
Boone County Government Center
Columbia, Missouri

Re: Special Election in Boone County, Missouri

Dear Wendy:

In accordance with Section 115.125, RSMo, you are hereby notified that Boone County, Missouri, by Order passed by the County Commission, has called a special election to be held in the County concurrently with the general election on November 4, 1997. A copy of the Order along with the form of the legal Notice of Special Election is enclosed.

We are advised by our bond counsel that because (1) *The Columbia Missourian* is an Independent newspaper published within the bounds of the County, (2) *The Columbia Daily Tribune* is an Independent newspaper published within the bounds of the County, (3) the *Ashland Boone County Journal* is a Democrat newspaper published within the bounds of the County and (4) the *Centralia Fireside Guard* is a Republican newspaper published within the bounds of the County, and no other newspapers are published within the bounds of the County, then publication of the Notice of Special Election in (1) *The Columbia Missourian* on October 22 and October 29, (2) *The Columbia Daily Tribune* on October 22 and October 29, (3) the *Ashland Boone County Journal* on October 23 and October 30, and (4) the *Centralia Fireside Guard* on October 22 and October 29 will meet the requirements of Section 115.127(2), RSMo, as amended. If any of the above statements regarding the newspapers are incorrect or if your office intends to use any different newspapers or publication dates, please contact Nancy Lear, Gilmore & Bell, P.C., Kansas City, Missouri (816-931-7500), bond counsel, to confirm the proposed changes in the publication plans.

We understand that as a result of this Notification, your office will be responsible for publication of the Notice of Special Election and the conduct of the election.

We enclose several copies of this Notification and request that you sign the receipt at the bottom of each copy, retain one copy and return the remaining copies to us.

Upon successful conclusion of the election, please send us five original affidavits of publication from each newspaper in which the Notice of Bond Election was published and five copies of the election ballot and the abstract of votes.

If you have any questions, please let us know.

BOONE COUNTY, MISSOURI

By: _____
Presiding Commissioner

Filed in my office at 12:56 P.M.,
on August 26, 1997.

Clerk of the County Commission
of Boone County, Missouri

EXCERPT OF MINUTES OF MEETING

The County Commission of Boone County, Missouri, met in regular session on August 26, 1997, at 9:30 a.m. at the Boone County Government Center in Columbia, Missouri. The following officers were present or absent as indicated:

	<u>Present/Absent</u>
Don Stamper, Presiding Commissioner	<u>Present</u>
Karen M. Miller, District I Commissioner	<u>Present</u>
Linda Vogt, District II Commissioner	<u>Present</u>
Wendy S. Noren, Clerk of the County Commission	<u>Present</u>

The Presiding Commissioner declared that a quorum was present and called the meeting to order.

* * * * *

(Other Proceedings)

The matter of calling a special election on a general obligation bond question came on for consideration. Commissioner Miller introduced an Order entitled as follows:

ORDER CALLING A SPECIAL ELECTION ON A GENERAL OBLIGATION BOND QUESTION IN BOONE COUNTY, MISSOURI.

On motion duly made and seconded for the adoption of the Order, the Order was considered and discussed and the Presiding Commissioner put the question of the passage of the Order to a roll call vote, and the vote thereon was as follows:

Aye: Commissioners Stamper, Miller and Vogt.

Nay: _____

The Presiding Commissioner declared the motion carried and the Order duly adopted.

(Other Proceedings)

There being no other business to come before the meeting, on motion duly made, seconded, and carried, the meeting was adjourned.

(SEAL)

Clerk of the County Commission

NOTICE OF MEETING

Public notice is hereby given that a meeting of the County Commission of Boone County, Missouri, will be held at the Boone County Government Center in Columbia, Missouri, on August 26, 1997, at 9:30 a.m., to consider and act upon the matters on the following tentative agenda and such other matters as may be presented at the meeting and determined to be appropriate for discussion at that time.

1. Order calling an election on the question whether to issue general obligation bonds for sewer purposes.
2. Other matters.

The meeting will be open to the public.

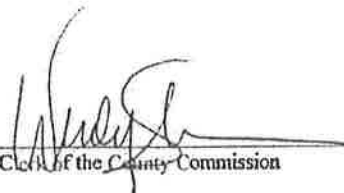
DATED: August 24, 1997.

WENDY NOREN
Clerk of the County Commission

CERTIFICATE REGARDING NOTICE OF MEETING

I hereby certify that the attached notice of the meeting held on August 26, 1997, by the County Commission of Boone County, Missouri, (1) was posted at least 24 hours (excluding weekends and holidays) prior to the commencement of the meeting on a bulletin board or other prominent place which is easily accessible to the public and clearly designated for posting notices at the principal office and meeting place of the County Commission, and (2) was made available at least 24 hours (excluding weekends and holidays) prior to the commencement of said meeting to any representative of the news media who requested notice of the meeting.

DATED: August 26, 1997.



Clerk of the County Commission

NOTICE OF SPECIAL ELECTION

BOONE COUNTY, MISSOURI

Notice is hereby given to the qualified voters of Boone County, Missouri, that the County Commission of the County has called a special election to be held in the County on Tuesday, November 4, 1997, commencing at 6:00 A.M. and closing at 7:00 P.M., on the question contained in the following sample ballot:

OFFICIAL BALLOT
SPECIAL ELECTION
BOONE COUNTY, MISSOURI

TUESDAY, NOVEMBER 4, 1997

QUESTION 1

Shall Boone County, Missouri, issue its general obligation bonds in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm water drains and sanitary sewer systems and appurtenances thereto?

YES
NO

INSTRUCTIONS TO VOTERS: If you are in favor of the question, place an X in the box opposite "YES." If you are opposed to the question, place an X in the box opposite "NO."

The election will be held at the following polling places in the County.

PRECINCT

POLLING PLACE

DATED: Aug 26, 1997.


Clerk of the County Commission of Boone County,
Missouri

CERTIFIED COPY OF ORDER

(Rev. Stat. Sec. 2321.)

516-97

STATE OF MISSOURI }
County of Boone } ss.

December Session of the November Adjourned Term 19 97

In the County Commission of said county, on the

16th day of December 19 97

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby accept the attached certification.

Done this 16th day of December, 1997.

Attest:

Wendy S. Noren
WENDY S. NOREN
Clerk of the County Commission

Don Stamper
DON STAMPER
Presiding Commissioner

Karen M. Miller
KAREN M. MILLER
District I Commissioner

Linda V. Vocht
LINDA VOGT
District II Commissioner

State of Missouri)
)ss.
County of Boone)

I, Wendy S. Noren, Clerk of the County Commission and Election Authority in and for the County of Boone, State of Missouri, do hereby certify that at the election held in the County of Boone, State of Missouri, on Tuesday, November 4, 1997, there were cast by the qualified voters of said County the following votes:

Proposition 2

Shall the County of Boone impose a county-wide sales tax of 1/2 (one half) of one percent for the purpose of improving and maintaining county roads, bridges and right-of-ways; reducing county property taxes levied for road purposes and increasing the amounts paid to cities and the special road district from the county road and bridge fund? The authorization for this sales tax shall expire September 30, 2008.

Yes	6,894
No	4,180


Question 1

Shall Boone County, Missouri, issue its general obligation bonds in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm water drains and sanitary sewer systems and appurtenances thereto?

Yes	8,131
No	2,874

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the County of Boone, done at office in Columbia, Missouri, this 6th day of November, 1997.

(seal)



Wendy S. Noren
Clerk of the County Commission
and Election Authority in and for
the County of Boone, State of Missouri

OFFICIAL BALLOT

<p>A BOONE COUNTY, MISSOURI</p> <p>Instructions to Voters: If you are in favor of the proposition, darken the oval () opposite the word "Yes". If you are opposed to the proposition, darken the oval () opposite the word "No".</p> <p>Spilled Ballot: If you incorrectly mark, tear or deface the ballot, return it to the election judges for another one.</p> <p>County of Boone</p> <p>Proposition 2</p> <p>Shall the County of Boone impose a county-wide sales tax of 1/2 (one half) of one percent for the purpose of improving and maintaining county roads, bridges and right-of-ways; reducing county property taxes levied for road purposes and increasing the amounts paid to cities and the special road district from the county road and bridge fund? The authorization for this sales tax shall expire September 30, 2008.</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p>Instructions to Voters: If you are in favor of the proposition, darken the oval () opposite the word "Yes". If you are opposed to the proposition, darken the oval () opposite the word "No".</p> <p>County of Boone</p> <p>Question 1</p> <p>Shall Boone County, Missouri, issue its general obligation bonds in the amount of \$5,500,000 for the purpose of constructing, installing and extending main and lateral storm water drains and sanitary sewer systems and appurtenances thereto?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p>Instructions to Voters: If you are in favor of the question, darken the oval () opposite the word "Yes". If you are opposed to the question, darken the oval () opposite the word "No".</p>	<p>B SPECIAL ELECTION</p> <p>Boone County Regional Sewer District</p> <p>Question 2</p> <p>Shall Boone County Regional Sewer District, issue its sewerage system revenue bonds in the amount of \$3,800,000.00 for the purpose of acquiring, constructing, improving and extending the existing sewerage system, the cost of operation and maintenance of said sewerage system and the principal of and interest on said revenue bonds to be payable solely from the revenues derived by the District from the operation of its sewerage system, including all future improvements and extensions thereto?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p>The authorization of said bonds will authorize the District to fix, establish, maintain and collect rates and charges for the services provided by the District through its sewerage system, including all extensions and improvements thereto hereafter constructed or acquired by the District, in addition to the other rates and charges for such services provided by law, as will produce income and revenues sufficient to provide funds to pay the costs of operation and maintenance of said sewerage system and the principal of and interest on said bonds as they become due and to provide for the establishment of reasonable reserves therefor.</p> <p>Instructions to Voters: If you are in favor of the question, darken the oval () opposite the word "Yes". If you are opposed to the question, darken the oval () opposite the word "No".</p>	<p>C NOVEMBER 4, 1997</p> <p>City of Columbia</p> <p>Proposition 1</p> <p>Shall the City of Columbia, Missouri issue its Sewer System Revenue Bonds in the amount of Eighteen Million Nine Hundred One Thousand Dollars (\$18,901,000) for the purpose of constructing, improving and extending the City-owned sanitary sewer utility including constructing and improving an additional wetland area?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p>The authorization of said bonds will authorize the City to fix, establish, maintain and collect rates and charges for the use and services provided by the City through its Sewer System, including all extensions and improvements thereto hereafter constructed or acquired by the City, in addition to the other rates and charges for such services provided by law, as will produce income and revenues sufficient to provide funds to pay the costs of operation and maintenance of said Sewer System and the principal of and interest on said bonds as they become due and to retire the same within twenty-five years from the date thereof, and to provide for the establishment of reasonable reserves therefor.</p> <p>Instructions to Voters: If you are in favor of the proposition, darken the oval () opposite the word "Yes". If you are opposed to the proposition, darken the oval () opposite the word "No".</p>
<p>A 1A</p>	<p>B 001:1</p>	<p>C 001</p>

AFFIDAVIT OF PUBLICATION

STATE OF MISSOURI)
) ss.
 County of Boone

I, Randy L. Smith being duly sworn according to law state that I am one of the publishers of the Columbia Daily Tribune, a daily newspaper of general circulation in the County of Boone where located; which has been admitted to the Post Office as second class matter in the City of Columbia, Missouri, the city of publication; which newspaper has been published regularly and consecutively for a period of three years and has a list of bona fide subscribers voluntarily engaged as such who have paid or agreed to pay a stated price for a subscription for a definite period of time, and that each newspaper has complied with the provision of Section 493.050, Revised Statutes of Missouri, 1949. The affixed notice appeared in said newspaper on the following consecutive issues:

1st Insertion	<u>October 27</u>	19 <u>87</u>
2nd Insertion	<u>October 28</u>	19 <u>87</u>
3rd Insertion		19
4th Insertion		19
5th Insertion		19
6th Insertion		19
7th Insertion		19
8th Insertion		19
9th Insertion		19
10th Insertion		19
11th Insertion		19
12th Insertion		19
13th Insertion		19
14th Insertion		19
15th Insertion		19
16th Insertion		19
17th Insertion		19
18th Insertion		19
19th Insertion		19
20th Insertion		19
21st Insertion		19
22nd Insertion		19

PRINTER'S FEE 6.25

TRIBUNE PUBLISHING COMPANY

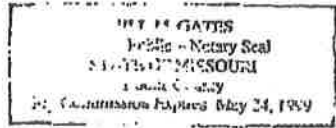
By Randy L. Smith

Subscribed and sworn to before me this 15th day of

January, 19 98

Sam M. Bates
 Notary Public

My Commission Expires May 24, 1999





1314 North 7th Street
Columbia, MO 65201
p: 573-443-2774
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February 18, 2022

Sara Pringer
Director
Financial Assistance Center
Water Protection Program
Missouri Department of Natural Resources (MDNR)
P. O. Box 176
1101 Riverside Drive
Jefferson City, MO 65102-0176

RE: Clean Water State Revolving Fund (SRF) Loan and Grant Application for the Boone County Commission for the Phenora North Sanitary Sewer Neighborhood Improvement District (NID)

Dear Ms. Pringer:

On behalf of the Boone County Commission, enclosed are the following:

- The SRF Loan Application for the Phenora North Sanitary Sewer NID;
- A Resolution authorizing the filing of a grant/loan application;
- Exhibit A – General obligation bond election information for the Boone County Commission;
- Exhibit B – the most recent financial audit for the Boone County Commission;
- Exhibit C – User charge budgets (income statements) showing revenues and expenses;
- Exhibit D – Documentation showing that an inflow/infiltration reduction program is in place;
- Exhibit F – Documentation showing training; and
- Exhibit G – Abatement Order on Consent – Number 1100 dated July 6th, 2011.

Also enclosed are the following:

- The Facility Plan for the Phenora North Sanitary Sewer NID Wastewater Improvements dated October 4, 2018 prepared by Engineering Surveys and Services; and
- An Energy Conservation Plan.


I hope this information is acceptable and I look forward to hearing from you in regards to the Boone County Commission's funding. My purpose in applying to the MDNR is to acquire a loan, but to especially acquire any grants that may be available from the MDNR for the Boone County Commission, particularly the Water Quality Incentive Grant.

Due to the complexity of this matter, I would like to meet with you to discuss these loans and grants.

Further, if there are any requirements that have not been met in filing this application, I would appreciate it if you would contact me immediately.

If you have any questions, please call me at 573-443-2765. Thank you for your cooperation in this matter.

Sincerely,
BOONE COUNTY REGIONAL SEWER DISTRICT


Tom Ratermann
General Manager

Enclosures

C: File
Justin Aldred, Boone County
Christy Johnson, Boone County
Jason Gibson, Boone County



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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

The County Commissioners
Boone County, Missouri

Report on The Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change In Accounting Principle

As discussed in Notes 1(g) and 8 to the financial statements, in 2020 the County adopted GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedules of Selected Pension Information, and the Schedules of Selected Postemployment Healthcare Plan Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and budgetary comparison information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the budgetary comparison information schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

RubinBrown LLP

June 30, 2021

BOONE COUNTY, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the County's Annual Comprehensive Financial Report (ACFR) presents a narrative overview and analysis of the financial activities of Boone County, Missouri, for the fiscal year ended December 31, 2020. Readers are encouraged to consider the information presented here in conjunction with additional information provided in the letter of transmittal, located at the front of this report, along with the County's basic financial statements (including footnotes), which are presented in the following section.

Financial Highlights

- On a government-wide basis, Boone County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$193.7 million. Of this amount, approximately \$23.0 million is unrestricted and may be used to meet the government's on-going obligations to citizens and creditors.
- On a government-wide basis, Boone County's total net position increased by \$12.4 million or 6.9% during the fiscal year. The cost of Boone County's governmental activities was \$93.7 million and combined revenues, including program revenues and general revenues, totaled \$106.1 million.
- At the close of the current fiscal year, Boone County's governmental funds reported combined ending fund balances of \$99.6 million, an increase of \$10.5 million in comparison with the prior year. Approximately 21% of the combined fund balances (\$21 million) is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed, assigned, and unassigned components of fund balance*) for the General Fund was \$24.5 million, or approximately 83% of total General Fund expenditures. Of this amount, \$2.3 million was appropriated for spending in the FY 2021 budget (*assigned*), \$823,000 was set aside for open encumbrances (*assigned fund balance*), and \$335,000 was dedicated to one or more future non-recurring projects to be determined by the Commission at a future date (*committed fund balance*) resulting in \$21.0 million *unassigned fund balance* in the General Fund.
- Boone County's total long-term liabilities decreased by approximately \$1.5 million. The decrease is primarily attributable to a \$1.6 million decrease in the County's net pension liability. Long-term liabilities associated with bonded debt decreased by approximately \$794,000, the result of scheduled principal repayments and premium amortization. The accrued compensated absence and other post-employment benefits (OPEB) liabilities increased by approximately \$47,000 and \$155,000, respectively. The County implemented GASB 87 for lease compliance which added approximately \$778,000 in lease liabilities.
- General fund revenues totaled \$34.1 million, which exceeded budgetary estimates by approximately \$2.3M, or 7.07%.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

- General fund expenditures (GAAP basis) were \$29.5 million. On a budgetary basis, the General fund expenditures totaled \$29.2 million which resulted in a favorable budgetary variance of \$5.4 million, or 15.55%.
- Fund balance in the General Fund increased by approximately \$4.8M, due to revenues and other financing sources exceeding expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to Boone County's basic financial statements. This Annual Comprehensive Financial Report (ACFR) includes supplementary information intended to furnish additional detail to support the basic financial statements themselves and is organized as follows:

- **Introductory Section**--includes the transmittal letter and general information;
- **Management Discussion and Analysis (MD&A)**, this part of the report;
- **The Basic Financial Statements**—consists of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) the notes to financial statements includes;
- **Required Supplementary Information**--includes budgetary comparison information for certain major funds and certain other required disclosures;
- **Other Supplementary Information**--includes combining statements for nonmajor governmental funds, internal service funds, and fiduciary funds, as well as budgetary comparison schedules for nonmajor special revenue, debt service, and capital project funds; and,
- **Statistical Information**—includes additional information intended to provide a context for understanding information presented in other sections of the report.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Boone County's finances in a manner similar to a private-sector business, using a full accrual basis of accounting. These financial statements report information about the County as a whole and provide both long-term and short-term information about the County's overall financial condition. The two government-wide financial statements, **Statement of Net Position** and **Statement of Activities**, report Boone County's net position and how it has changed from the previous year. Boone County does not provide services through *business-type activities* (such as a public utility); consequently, only *governmental activities* are included in the County's financial statements.

The **Statement of Net Position** presents information on all of Boone County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Boone County is improving or deteriorating. (A ten-year history is presented in the statistical section of this report.)

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

The **Statement of Activities** presents information showing how Boone County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The Statement of Activities presents the various governmental activities of Boone County and the degree to which they are supported by charges for services, federal and state grants and contributions, tax revenues, and investment income.

The government-wide financial statements are the first statements included in the Basic Financial Statements tab section.

Fund Financial Statements

The second set of financial statements is the **Fund Financial Statements** which provide information about groupings of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Boone County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Boone County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- ***Governmental Funds.*** Governmental funds are used to account for governmental activities; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

As noted above, Boone County does not operate business-type activities; because of this, the government-wide financial statements reflect only those balances and results of operations pertaining to *governmental activities*. It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Boone County maintains numerous individual governmental funds according to their type (general, special revenue, debt service, and capital projects). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for funds that are considered to be a major fund. Financial information for all nonmajor funds is combined into a single aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Fund financial statements for governmental funds are prepared using a modified accrual basis of accounting which differs from the full-accrual basis of accounting used to prepare the government-wide financial statements. Because of the resulting differences, a reconciliation of the fund financial statements to the government-wide financial statements is provided.

- **Proprietary Funds.** Proprietary funds offer short-term and long-term financial information about the various internal services which the County provides through a business-type operation, using a full accrual basis of accounting. The County does not operate enterprise activities, where the customers are primarily external to the County, such as a public utility. Rather, the County operates several internal service activities, where the customers are internal County departments, such as Facilities Maintenance and Housekeeping and self-insured employee benefits.
- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of individuals or entities outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support Boone County's operations and services.

Boone County maintains three different types of fiduciary funds. The *pension trust fund* is used to report resources held in trust for retirees and beneficiaries covered by the *Boone County Matching Pension Plan*. *Private purpose trust funds* are used to report resources held in trust for maintenance and upkeep of private cemeteries and an educational scholarship fund where Boone County has been appointed trustee. *Custodial Funds* report resources held by Boone County in a custodial capacity for individuals, private organizations, and other governments.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning Boone County's budgetary compliance for the general fund and major special revenue funds as well as progress in funding its obligation to provide OPEB benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service, and agency funds are presented immediately following the required supplementary information, in the *other supplementary information* section.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

Financial Analysis of the County as a Whole

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. Boone County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$193.7 million at the close of the most recent fiscal year.

Net Position

On a government-wide basis, the County's net position increased by \$12.4 million over the previous year, as shown in the table below. A discussion and analysis of the various factors resulting in this increase are presented in the following section.

Boone County, Missouri Schedule of Net Position As of December 31,

	2020 Governmental Activities	2019 Governmental Activities
Assets:		
Current and other assets	\$ 130,349,289	\$ 102,170,460
Capital assets, net	105,968,585	106,123,930
Total assets	<u>236,317,874</u>	<u>208,294,390</u>
Deferred Outflows of Resources		
Deferred outflow related to pension	2,955,065	2,954,651
Deferred outflow related to other post-employment benefit	173,005	65,190
Total deferred outflows of resources	<u>3,128,070</u>	<u>3,019,841</u>
Liabilities:		
Long-term liabilities outstanding	20,414,730	23,857,098
Other liabilities	22,898,354	4,717,130
Total liabilities	<u>43,313,084</u>	<u>28,574,228</u>
Deferred Inflows of Resources:		
Deferred inflow related to pension	1,452,034	1,395,497
Deferred inflow related to other post-employment liability	7,182	10,333
Lease related	915,966	—
Total deferred inflows of resources	<u>2,375,182</u>	<u>1,405,830</u>
Net Position:		
Net investment in capital assets		
related debt	95,256,060	96,412,257
Restricted	75,436,228	69,052,066
Unrestricted	23,065,390	15,869,850
Total net position	<u>\$ 193,757,678</u>	<u>\$ 181,334,173</u>

BOONE COUNTY, MISSOURI

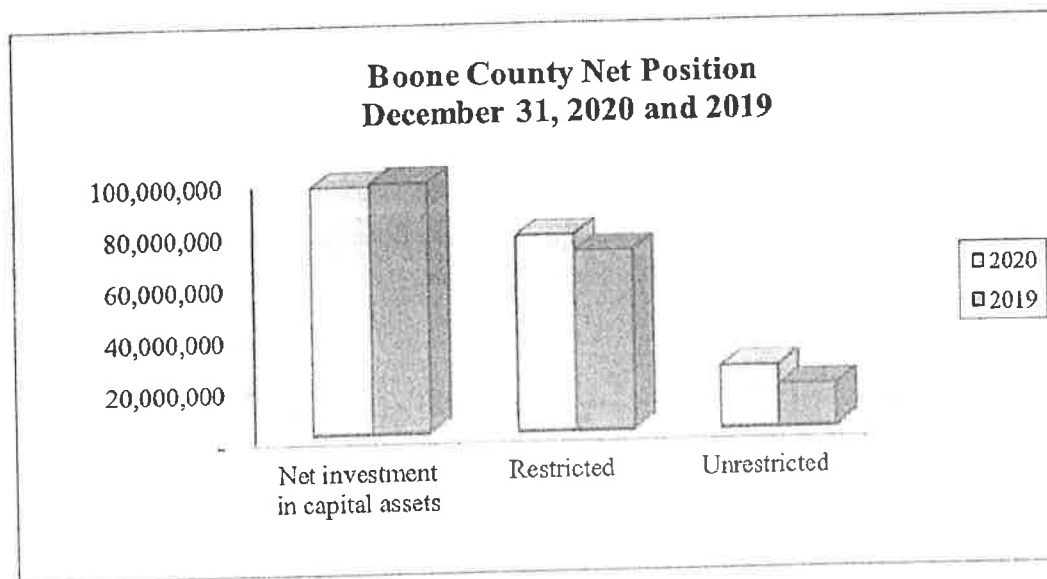
Management's Discussion And Analysis (Continued)

The increase in net position is primarily attributable to revenues exceeding expenses for the year, particularly for the General Fund, Road & Bridge Fund, and 911/Emergency Management Fund. For the General Fund, revenues exceeded projections in sales taxes, intergovernmental revenue in the form of grants, and other revenue in the form of reimbursements for COVID related expenses at the County. High vacancies in multiple offices in the County as well as delayed expenses in several projects contributed to actual expenses that were below budget. For the Road & Bridge Fund, actual expenses were significantly below budget because of delays in road projects due to the pandemic. For 911/Emergency Management, actual expenses were significantly below budget due to high staff vacancies and turnover combined with several large infrastructure improvement projects being delayed.

By far, the largest portion of the County's net position, or approximately 49%, reflects its investment of more than \$95 million in capital assets (i.e., land, buildings, construction in progress, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt used to acquire these assets. Boone County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although Boone County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be liquidated for the liabilities.

An additional portion of Boone County's total net position (39%) represents resources that are subject to external restrictions on how they may be used; these restrictions total \$75 million. The remaining balance of \$23 million (12%) are unrestricted and may be used for any permissible county purpose or to meet the government's obligations to creditors.

The chart below shows the change in net position components from the prior fiscal year.



BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Governmental Activities

The schedule on the following page shows the revenues and expenses for the County's activities for the current fiscal year as compared to the previous fiscal year.

The County's total revenue on a government-wide basis was \$106.1 million, an increase of \$28.2 million over the previous fiscal year. The increase is primarily associated with operating and capital grants related to CARES Act funding for the pandemic.

County sales tax revenue increased by 0.8% compared to the prior year. This was a favorable increase that the County did not expect as the projection was for a decrease in revenue due to the pandemic and the growing problem of untaxed remote (internet) economic activity. However, it should be noted that *taxable sales* for the 1st three quarters in Boone County increased by approximately 6% compared to taxable sales in the prior year during the same period as reported by the Missouri Department of Revenue but sales tax revenue did not increase commensurately. This difference between sales tax revenue growth and taxable sales is associated with growing e-commerce activity and is expected to continue until the County can capture sales tax revenue on remote purchases. The Missouri General Assembly passed legislation in May 2021 requiring out-of-state retailers to collect and remit state and local sales taxes for remote purchases; if signed by the governor, the new law would take effect January 2023. Missouri law, however, requires voter approval of a local "use tax" which enables the County to collect the equivalent of sales taxes on remote purchases. If the legislation is signed into law, County officials will need to present a ballot measure to Boone County voters for approval.

Taxes (all sources combined) comprise approximately 53.4% of total revenue, with sales tax as the largest single source, accounting for 47.3% of all County revenue. Sales tax revenue is a primary source of operating revenue to the General Fund and the Road and Bridge Fund and it is the sole revenue source (other than investment income) to the Law Enforcement Services Fund, Community Children's Services Fund, and 911/Emergency Management Fund. As noted above, sales tax revenue increased by 0.8% in 2020 while taxable sales in the County increased at a substantially higher rate. In 2019 and 2018, sales tax declined by 0.3% and 1%, respectively, while taxable sales increased. This is a growing concern for the County as sales tax is the largest source of revenue for the County but is not able to keep pace with growth of the County.

Charges for services account for approximately 14.2% of total revenue; grants and other support account for approximately 28.1% of total revenue. The large increase in grants in the current year is due to the County receiving approximately \$21M in CARES Act grant funds. Most of this revenue, approximately \$18.4M, was paid out to other entities including other governmental entities, schools, and not for profits for eligible expenses related to the pandemic.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

The remaining 4.3% of County revenues are derived from hospital lease revenue, investment income, gains on sale of capital assets, and other revenue. As described more fully in the Notes to the Financial Statements, the hospital lease continues through December 31, 2021, but details regarding continuation beyond 2021 are unknown at this time. Hospital lease revenue accounts for 2.4% of total operating revenue; within the General Fund, hospital lease revenue accounts for 6.6% of total revenue.

Boone County, Missouri Changes in Net Position For the Fiscal Years Ended December 31,

	2020 Governmental Activities	2019 Governmental Activities
Revenues:		
Program revenues:		
Charges for services	\$ 15,024,224	\$ 11,418,530
Operating Grants and Contributions	28,335,452	4,950,532
Capital Grants and Contributions	1,534,237	86,508
General revenues:	5,700,372	5,540,529
Property Taxes	50,187,990	49,783,513
Sales Taxes	756,500	228,669
Franchise and other taxes	1,619,249	2,879,567
Investment income	2,565,382	2,508,196
Hospital lease revenue	27,639	195,384
Gain on sale of capital assets	382,940	310,309
Miscellaneous	106,133,985	77,901,737
Total revenues		
Expenses:		
General government operations	21,986,080	14,512,995
Public safety and judicial	34,130,579	31,024,890
Environment, protective inspection, and infrastructure	17,318,598	17,648,653
Community health and public services	18,522,507	10,279,787
Economic vitality	1,222,957	53,000
Beautification and recreation	144,300	137,960
Interest and fiscal charges	385,459	336,940
Total expenses	93,710,480	73,994,225
Change in net position	12,423,505	3,907,512
Net position, beginning of year (as previously reported)	181,334,173	177,350,501
Restatement of net position due to the adoption of GASB Statement No. 84	—	76,160
Net position, end of year	\$ 193,757,678	\$ 181,334,173

The total cost of all programs and services was \$93.7 million, an increase of approximately \$19.7 million over the previous year. The increase is primarily attributable to costs related to the pandemic in general government operations and community health and public services. As noted earlier, the County paid out approximately \$18.4M in reimbursements for approved expenses related to the pandemic.

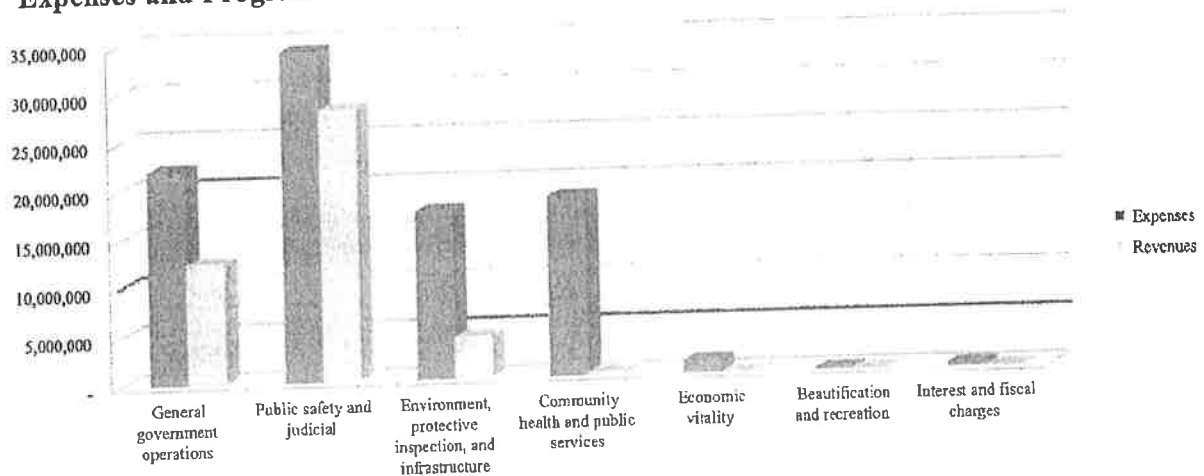
BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

The County's expenses cover a broad range of services typically provided by county government. Public Safety and Judicial accounts for 36.4% of total expenses; Environment, Protective Inspection, Infrastructure (primarily road and bridge activities) accounts for 18.5% of total expense; General Government Operations accounts for 24%; and Community Health and Public Services accounts for 19.8% of total expenses. These areas also account for the largest burden on general tax revenues in the amount of \$18.3 million (Community Health and Public Services, \$13.1 million (Environment, Protective Inspection and Infrastructure), \$9.6 million (General Government), \$6.1 million (Public Safety and Judicial)

The graph below shows the relationship of program revenues to functional area of expense for the year.

Expenses and Program Revenues - Governmental Activities



As previously noted, governmental activities increased the County's net position by approximately \$12.4 million compared to an increase of \$3.9 million the previous year and is primarily the result of revenues exceeding expenses in the General Fund, Road & Bridge Fund, and 911/Emergency Management Sales Tax Fund.

Financial Analysis of the County's Funds

As noted earlier, Boone County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As such, the focus of Boone County's governmental funds is significantly different than that of the government-wide financial statements. A discussion and analysis of the County's three types of fund financial statements (governmental funds, proprietary funds, and fiduciary funds) is presented below.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

General Fund and Other Governmental Funds

The focus of Boone County's *governmental funds* is to provide information on the inflows, outflows, and balances of resources that are available for spending as well as to demonstrate compliance with budgetary, statutory, and other legal requirements. Such information is useful in assessing Boone County's financing requirements. As a result, the fund financial statements reflect a *current financial resources* focus rather than a focus on *total economic resources*, which is used in the government-wide financial statements.

In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not been limited to use for a particular purpose by either an external party or by Boone County itself.

At the end of the fiscal year, Boone County's governmental funds reported combined fund balances of \$99.6 million, an increase of \$10.5 million in comparison with the prior year. Approximately 21% (\$21.1 million) of total fund balances constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned*, with the largest amount (75%) classified as *restricted*.

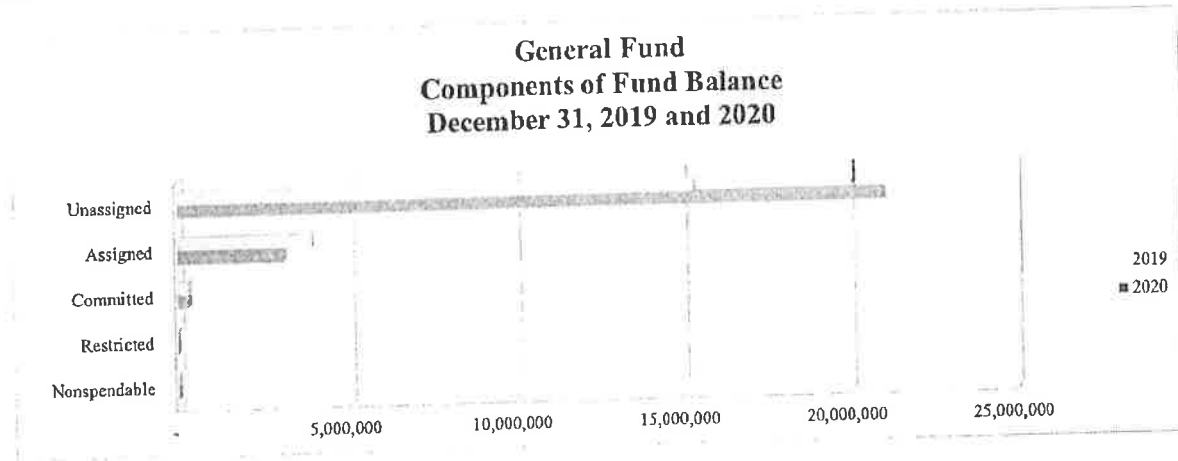
At the end of the fiscal year, total fund balance in the General Fund increased by approximately \$4.8 million to a total of \$24.5 million. Of this total fund balance, \$2.3 million was appropriated in the following year's budget and \$824,000 was set aside for open encumbrances; therefore, these amounts are classified as *assigned fund balance*. Unassigned fund balance of the General Fund was \$21.1 million at the end of the fiscal year. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures; unassigned fund balance represents approximately 71% of total General Fund expenditures.

The increase in total fund balance in the General Fund resulted primarily from favorable spending variances, augmented by positive revenue variances (\$2.2 million, or 7.1%). As previously noted, the County's primary revenue source, sales tax, increased in 2020; the impact to the General Fund was a revenue increase of approximately \$266,000. In addition to the increased sales tax revenue, additional contributing factors included a significant "catch-up" reimbursement from the state for prisoners per diem and *Coronavirus Aid, Relief, and Economic Security Act (CARES)* grant revenues. Favorable spending variances resulted from public safety and judicial operations; general government operations including unspent emergency appropriations; and capital outlay projects. In addition, the County's share of operating costs for the jointly-funded City of Columbia/Boone County Health Department were significantly reduced as a result of CARES Act monies awarded from the County to the City of Columbia for public health. The County has experienced unusually high favorable spending variances in recent years due to the high number of vacancies in the various offices.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

The chart below provides a comparison of fund balance components for the General Fund for the most recent two fiscal years.



The Road and Bridge Fund, a major fund, provides financing for roadway infrastructure maintenance activities, pavement preservation activities, distributions to local cities and a special road district, as well as limited, small-scale road improvements. The \$4.1 million increase in fund balance is primarily due road projects having to be put on hold due to the pandemic. Externally imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The Community Children's Services Fund was a new major fund in 2013. This fund was created to account for the permanent one-quarter cent sales tax approved by voters that became effective April 1, 2013. The \$1.2 million decrease in fund balance is due to sales tax revenues received in a prior year being spent in the current year. Externally imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The 911/Emergency Management Sales Tax Fund was a new major fund in 2013. This fund was created to account for the permanent three-eighths cent sales tax approved by voters that became effective October 1, 2013. The county issued special revenue bonds in January 2015 to fund the construction of the new facility which was completed in late 2016. Operational activities were moved to the new facility in 2017. The \$4.2 million increase in fund balance is the result of revenues exceeding expenditures. Accumulated fund balance resources will be used to pay for future infrastructure improvements to the 911 radio infrastructure network. Externally imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

The fund balance in the Law Enforcement Services Fund, a major fund, decreased by approximately \$242,000. This increase is primarily due to revenue exceeding expenditures in the current year. Externally imposed restrictions result in the entire fund balance being classified as *restricted fund balance*.

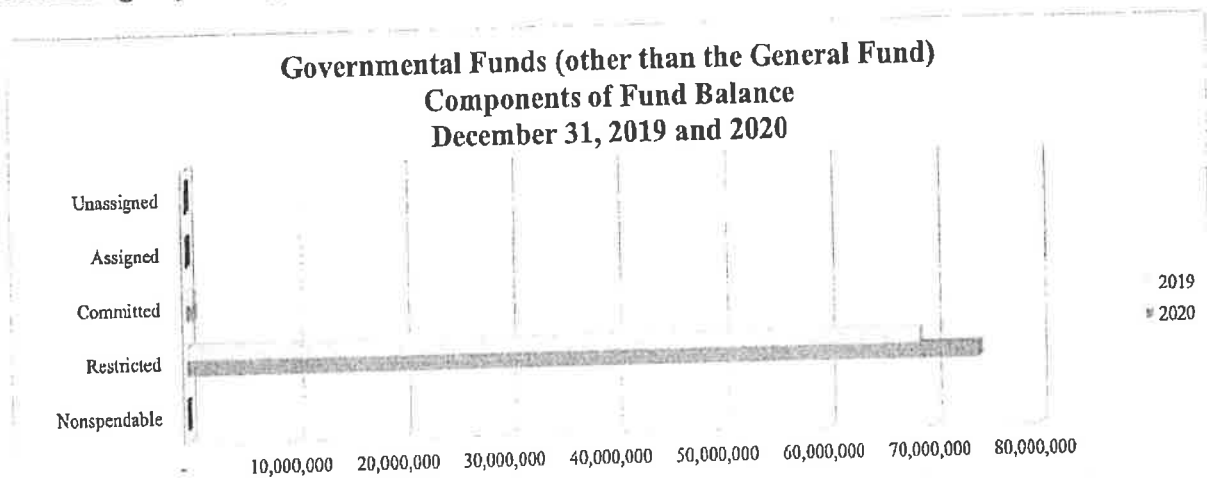
BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

The Recovery Act Stimulus Fund is a new major fund in 2020. This fund was created to account for Coronavirus Relief Funds received pursuant to the CARES Act and are to be utilized for expenses related to the COVID-19 pandemic. The majority of the funds were expended in the current year.

Fund balances in the County's non-major governmental funds, all combined, totaled \$14.7 million at year end. The \$1.8 million decrease is due to expenditures exceeding revenues, most of this excess spending occurred in capital project funds. Of the \$14.7 million total fund balance, approximately \$14 million, or 95% is subject to externally imposed restrictions.

The chart on the following page provides a comparison of fund balance components for all governmental funds combined other than the General Fund. The increase in restricted fund balance is primarily the result of increased fund balances in the General Funds, Road & Bridge Fund, and the 911/Emergency Management Sales Tax Fund and various non-major funds.



Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As previously noted, the County does not operate enterprise funds; however, it does utilize several internal service funds to account for services provided to county departments on a cost recovery basis. At the end of the fiscal year, total unrestricted net position of \$7.6 million for the County's various internal service funds were comprised of the following:

• Self-Insured Health Plan:	\$ 2,945,582
• Self-Insured Dental Plan:	\$ 348,021
• Self-Insured Workers' Compensation:	\$ 509,219
• Facilities and Grounds:	\$ 931,314
• Building/Ground Capital Repair and Replacement:	\$ 1,593,043
• Building Utilities:	\$ 220,953

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

Fiduciary Funds

The County maintains a fiduciary fund for the assets of the pension trust fund for Boone County Matching Pension Plan for county employees. At the end of the current fiscal year, the net position of the pension fund totaled approximately \$4.7 million, representing an increase of approximately \$794,000, or 20%, in comparison to the previous year. The increase is due to investment income and employer contributions exceeding benefit disbursements.

The County is trustee for three private-purpose trust funds. At the end of the current fiscal year, net position of the trust funds totaled approximately \$96,000 representing a decrease of approximately \$2,500 in comparison to the previous year. The change is due to expenses exceeding investment income.

The County holds financial assets in numerous custodial funds. The most common use of custodial funds is to account for pass-through activity associated with property tax collection and distribution; however, the County administers numerous custodial funds for various other purposes such as pass-through criminal costs, inmate funds, and unclaimed fees. At the end of the fiscal year, the combined total assets of the custodial funds totaled approximately \$207 million.

The County holds money as a custodian or agent for numerous custodial investment funds. These monies are held for individuals, for other governmental units, or private organizations for the purposes of investing in an external investment pool. At the end of the fiscal year, the combined gross assets of the custodial investment funds totaled approximately \$29.5 million.

The combined total assets of Custodial Funds and Custodial Investment Funds was \$237 million at fiscal year end.

General Fund Budgetary Highlights

The final budget for the County's General Fund represents the original budget plus any supplemental appropriations approved during the year, combined with transfers of budgeted funds between departments and accounts. Prior year encumbrances are accounted for in designated accounts within each respective fund and are not added to the subsequent year's budget. Supplemental appropriations to the General Fund for the year totaled approximately \$1.7 million and represent budgetary increases associated with various grants and contracts received during the year as well as increases to re-appropriate the unexpired balances of various grants where the grant year does not align with the County's fiscal year.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

Several revenue sources exceeded budgetary estimates, contributing to the overall favorable budget variance of 7%. These revenue sources included sales taxes; building permit fees; intergovernmental reimbursements (prisoner per diem); real estate recording fees; and Coronavirus Aid, Relief, and Economic Security Act (CARES) revenues. Actual spending was less than budgeted, representing 85% of budget. Appropriate adjustments, if needed, were implemented in the Fiscal Year 2021 budget process, depending on the causal factors of these variances. Actual spending in the General Fund is consistently less than budget due to the unspent emergency appropriations and miscellaneous savings across a variety of departments and accounts. However, due to the COVID-19 pandemic, operations of the Boone County/City of Columbia Health Department were re-directed to pandemic-related activities and thus eligible for CARES Act grant reimbursements. As the operational costs for the Health Department are paid by the City, funds appropriated for the Health department for the County's share of normal operation costs were not utilized. In addition, the pandemic also impacted many other areas of County operations, suspending jury trials, cancelling planned training, and delaying project implementations. Sheriff and Corrections operations experienced high turnover and vacancies that contributed to significant budget variances. Given that it is not legally permissible for County spending to exceed budgetary amounts, spending variances will always be favorable.

Capital Assets and Debt Administration

Capital Assets

At the close of the fiscal year, the County's investment in a broad range of capital assets, including infrastructure assets (net of accumulated depreciation) totaled approximately \$106 million. This amount represents a net decrease of approximately \$155,000, or -0.1%, in comparison to the previous year and is the result of retirements and depreciation of capitals assets exceeding investment in capitals assets for the year. Detailed information is provided in the schedule on the following page.

Boone County, Missouri Schedule of Changes in Capital Assets, Net of Accumulated Depreciation December 31,

	2020 Governmental Activities	2019 Governmental Activities
Land	\$ 6,868,333	\$ 7,778,333
Land-Infrastructure	10,693,210	10,526,025
Construction in progress	1,101,605	1,706,000
Construction in progress-Infrastructure	360,282	150,369
Works of art	131,228	131,228
Buildings and improvements	45,597,665	44,986,041
Vehicles and equipment	8,890,646	8,494,667
Office furniture and equipment	1,629,501	1,983,931
Infrastructure	29,935,155	30,367,336
Intangible right to use leases - land and building	760,960	
Total capital assets	\$ 105,968,585	\$ 106,123,930

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (Continued)

For government-wide financial presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements, however, reflect capital asset purchases as expenditures and ignore depreciation. Depreciation expense of \$5.5 million was recognized in the government-wide financial statements for fiscal year 2020; this compares to \$6.2 million for the previous year.

Capital asset additions in the current year totaled approximately \$7.1 million. Capital asset retirements and disposals in the current year totaled approximately \$1.7 million (net of accumulated depreciation) and consisted primarily of land, buildings, vehicles, office furniture, equipment, and infrastructure.

Additional information on Boone County's capital assets can be found in footnote 7 on page 52 of this report.

Long-term Debt

The schedule on the following page summarizes the changes in net outstanding debt. As previously noted, the County does not report business type activities; accordingly, all debt is attributable to governmental activities.

Boone County, Missouri
Schedule of Changes in Net Outstanding Debt
December 31,

	Fiscal Year 2020		Fiscal Year 2019
Governmental Activities			
General Obligation Debt	\$ 1,054,337	\$	1,183,002
Special Obligation Debt	9,935,000		10,600,000
Unamortized premiums	198,100		212,776
Accrued compensated absences	1,857,062		1,810,362
Total	\$ 13,044,499	\$	13,806,140

At the end of the current fiscal year, the County had long-term liabilities for governmental activities in the amount of \$13 million, which reflects a decrease of approximately \$762,000 in comparison to the previous year. Of the total outstanding debt amount, \$9.9 million, or 76%, are special obligation bonds being retired through a combination of general fund and special revenue fund appropriations. Approximately \$1.1 million, or 8%, are general obligation bonds issued for the Neighborhood Improvement District program and are being retired through special assessments. Accrued compensated absences liability accounts for 14% of total long-term debt at approximately \$1.9 million. Additional information on Boone County's long-term debt can be found in footnote 9 on page 54 of this report.

BOONE COUNTY, MISSOURI

Management's Discussion And Analysis (*Continued*)

Economic Outlook

The County's unemployment rate of 4.2% compares favorably to the state and federal rates of 6.1% and 8.1%, respectively (published rates as of December 31, 2020). With a population of approximately 180,500 (2019 estimate), Boone County ranks behind six of Missouri's 114 counties as well as the city of Saint Louis (which is a city-not-within-a-county). Boone County has experienced population growth of approximately 9% over the past decade which compares to 2.4% population growth for the state for the same period. Boone County is one of Missouri's fastest growing communities.

The local economy appears to be gradually returning to pre-pandemic conditions and activity levels, which is encouraging. County officials will continue monitoring local economic indicators. As previously noted, the County is primarily dependent on local sales tax revenues to pay for county services. Because of this, it will be important to resolve the problem of untaxed e-commerce. If the legislation approved by the General Assembly is signed into law this year, local officials will need to begin planning for the necessary local ballot measure that will be required to capture sales taxes on e-commerce activity.

The hospital lease provides significant revenue to the County; this lease arrangement has been in place since 1988 and the current term expires December 31, 2021. Continuation of the lease arrangement along with the associated revenue beyond this date is uncertain.

The County expects to receive approximately \$35 million American Rescue Plan in direct assistance from the federal government and this is expected to have a significant positive impact on the local community. The spending plan for these monies will be directed and approved by the County Commission in the coming months.

Requests for Information

This financial report is designed to provide a general overview of the finances of Boone County, Missouri, for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the office of Boone County Auditor, Roger B. Wilson Government Center, 801 E. Walnut, Room 304, Columbia, MO 65201.

Basic Financial Statements

BOONE COUNTY, MISSOURI
STATEMENT OF NET POSITION
December 31, 2020

		<u>Governmental Activities</u>
ASSETS		
	\$	51,157,479
Cash and cash equivalents		64,049,837
Investments		241,793
Accrued interest		407,003
Accounts receivable		443,275
Commissions receivable		756,365
Property taxes receivable, net		659,899
Assessments receivable		9,387,675
Sales taxes receivable		933,029
Lease receivable		2,287,446
Due from other governments		
Restricted assets:		25,439
Cash and cash equivalents		
Capital assets, net:		19,154,658
Nondepreciable		86,052,967
Depreciable		760,960
Intangible right to use asset - leases, net		236,317,874
Total assets		<u>236,317,874</u>
 DEFERRED OUTFLOWS OF RESOURCES		
		2,955,065
Deferred outflow related to pension		173,005
Deferred outflow related to other post-employment benefit		<u>3,128,070</u>
Total deferred outflows of resources		<u>3,128,070</u>

BOONE COUNTY, MISSOURI

STATEMENT OF NET POSITION (CONTINUED)
December 31, 2020

LIABILITIES

	\$	18,628,084
Accounts payable		841,360
Wages payable		124,102
Accrued liabilities		157
Due to other governments		157,995
Due to others		
Estimated liability for claims incurred but not paid		779,090 301,046
Unearned revenue		82,250
Interest payable		
Long-term liabilities:		1,984,270
Due within one year		11,060,229
Due within more than one year		777,525
Lease payable		7,663,901
Net pension liability		913,075
Other post-employments liability		43,313,084
Total liabilities		<u>43,313,084</u>

DEFERRED INFLOWS OF RESOURCES

	1,452,034
Deferred inflow related to pension	7,182
Deferred inflow related to other post-employment liability	915,966
Deferred inflow related to leases	<u>2,375,182</u>
Total deferred inflows of resources	<u>2,375,182</u>

NET POSITION

	95,256,060
Net investment in capital assets	
Restricted for:	1,238,526
Debt service	4,998,002
Capital projects	17,311,229
Roads and bridge infrastructure	13,452,896
Community health	29,591,680
Law enforcement services	8,843,895
Statutory restrictions	23,065,390
Unrestricted	\$ <u>193,757,678</u>
Total net position	<u>193,757,678</u>

See the notes to basic financial statements.

BOONE COUNTY, MISSOURI

**STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2020**

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES:					
General government operations	\$ 21,986,080	\$ 11,133,464	\$ 1,254,408	\$ —	\$ (9,598,208)
Public safety and judicial	34,130,579	2,800,421	25,229,773	—	(6,100,385)
Environment, protective inspection and infrastructure	17,318,598	898,379	1,819,358	1,534,237	(13,066,624)
Community health and public services	18,522,507	191,960	31,913	—	(18,298,634)
Economic vitality	1,222,957	—	—	—	(1,222,957)
Beautification and recreation	144,300	—	—	—	(144,300)
Interest and fiscal charges	385,459	—	—	—	(385,459)
Total	93,710,480	15,024,224	28,335,452	1,534,237	(48,816,567)

GENERAL REVENUES:

Property taxes	\$ 5,700,372
Sales taxes	50,187,990
Franchise and other taxes	756,500
Investment revenue	1,619,249
Hospital lease revenue	2,565,382
Gain on sale of capital assets	27,639
Miscellaneous	382,940
Total general revenues	61,240,072
Change in net position	12,423,505
NET POSITION -- beginning of year	181,334,173
NET POSITION -- end of year	\$ 193,757,678

BOONE COUNTY, MISSOURI
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2020

	Major Funds							Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Recovery Act Stimulus Fund	Nonmajor Governmental Funds	
ASSETS								
Cash and cash equivalents	\$ 18,836,089	\$ 1,184,277	\$ —	\$ 11,165,246	\$ —	\$ 18,621,443	\$ 1,350,424	\$ 51,157,479
Investments	336,620	13,675,821	12,794,657	13,702,220	2,243,619	—	13,151,332	54,904,269
Accrued interest	51,308	33,643	34,672	58,317	6,150	—	35,202	218,692
Accounts receivable	223,392	35	61,872	500	—	5,043	98,802	389,644
Commissions receivable	213,720	1,592	—	—	—	—	227,963	443,275
Property taxes receivable	557,172	266,317	—	—	—	—	—	823,489
Assessments receivable	—	—	—	—	—	—	659,899	659,899
Sales taxes receivable	2,704,942	2,703,881	1,274,069	3,027,297	675,969	—	1,517	9,387,675
Lease receivable	879,581	—	—	—	—	—	—	879,581
Due from other funds	1,453,623	64,774	3,375	922,350	228,618	—	17,313	2,690,053
Due from other governments	1,770,600	152,365	3,697	33,994	367	186,276	140,747	2,287,446
Advance to other funds	1,973	—	—	—	—	—	—	1,973
Due from others	—	—	—	—	—	—	49	49
Total assets	27,029,020	18,082,705	14,171,142	26,909,924	3,154,723	18,812,762	15,683,248	123,843,524
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 610,364	\$ 527,299	\$ 710,725	\$ 248,326	\$ 47,425	\$ 16,139,302	\$ 229,745	\$ 18,511,186
Wages payable	513,732	109,099	6,809	110,808	49,720	—	25,104	815,272
Accrued liabilities	90,161	11,181	712	11,602	5,086	—	2,489	121,231
Due to other funds	171	—	—	—	—	2,673,410	40,310	2,713,891
Due to other governments	157	—	—	—	—	—	—	157
Due to others	20,730	135,491	—	—	—	—	1,774	157,995
Advance from other funds	—	—	—	—	—	—	1,973	1,973
Unearned revenues	300,557	—	—	—	—	—	289	300,846
Total liabilities	1,535,872	783,070	718,246	370,736	102,231	18,812,712	301,684	22,624,551
Deferred Inflows of Resources:								
Unavailable revenue - property taxes, special assessments, and admin fees	102,674	38,650	—	—	—	—	640,017	781,341
Leases	863,083	—	—	—	—	—	—	863,083
Total deferred inflow of resources	965,757	38,650	—	—	—	—	640,017	1,644,424
Fund balances:								
Restricted	—	17,260,985	13,452,896	26,539,188	3,052,492	50	14,013,626	74,319,237
Committed	335,000	—	—	—	—	—	727,921	1,062,921
Assigned	3,132,072	—	—	—	—	—	—	3,132,072
Unassigned, reported in:								
General fund	27,060,319	—	—	—	—	—	—	27,060,319
Total fund balances	34,527,391	17,260,985	13,452,896	26,539,188	3,052,492	50	14,741,547	99,574,549
Total liabilities, deferred inflows of resources and fund balances	\$ 27,029,020	\$ 18,082,705	\$ 14,171,142	\$ 26,909,924	\$ 3,154,723	\$ 18,812,762	\$ 15,683,248	\$ 123,843,524

BOONE COUNTY, MISSOURI

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2020**

Total fund balance-- total governmental funds \$ 99,574,549

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities (excluding internal service fund capital assets) are not financial resources and, therefore, are not reported in the fund financial statements. 105,623,415

Some of the County's property taxes and special assessments will be collected after the 60-day availability period and are deferred in the fund financial statements. However, revenue for this amount is recognized in the government-wide financial statements, net of allowance for uncollectible amounts. 714,217

Internal service funds are used by management to charge the cost of building and custodial maintenance and self-insurance to the individual governmental funds, generally on a cost-reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 7,646,799

Certain deferred outflows and inflows of resources related to pensions and leases represent a consumption or acquisition of net position in a future period and therefore are not reported in the funds

Deferred outflow related to pension investment return 2,955,065
Deferred inflows of resources related to pensions (1,452,034)

Long-term liabilities, including leases, applicable to the County's governmental activities (excluding internal service fund accrued compensated absences) are not due and payable in the current period and, accordingly, are not reported as liabilities within the fund financial statements. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities -- both current and long-term -- are reported on the government-wide statement of net assets. Discounts and premiums are reported in the governmental fund financial statements when the debt was issued, whereas these amounts are deferred and amortized over the life of the debt as an adjustment to interest expense on the government-wide financial statements. Net pension obligations are not due and payable in the current period and, therefore, are not reported in the funds.

Balances as of December 31, 2020 are:

Bonds payable	(10,989,337)
Leases Payable, net	(562,724)
Accrued interest on long-term debt	(82,250)
Unamortized premiums	(198,100)
Accrued compensated absences	(1,808,021)
Net Pension Liability	(7,663,901)

Total net position -- governmental activities -- statement of net position \$ 193,757,678

BOONE COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2020

	Major Funds							Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Recovery Act Stimulus Fund	Nonmajor Governmental Funds	
REVENUES								
Property taxes	\$ 3,979,529	\$ 1,703,606	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,683,135
Assessments	---	---	---	---	---	---	128,689	128,689
Sales taxes	14,459,278	14,452,403	6,818,501	10,838,195	3,613,099	---	6,614	50,187,990
Other taxes	164,049	---	---	---	---	---	---	164,049
Licenses and permits	950,729	15,518	---	---	---	---	---	1,097,922
Intergovernmental	4,064,324	2,053,396	20,920	114,779	---	21,171,910	---	27,606,465
Charges for services	4,549,816	50,477	---	117	61	---	---	10,923,341
Fines and forfeitures	21,169	---	---	---	---	---	---	121,846
Investment income	364,795	200,497	240,662	358,545	43,054	2,366	---	1,475,405
Interfund services provided	3,206,642	94,043	3,375	922,350	226,618	---	---	4,474,317
Macellaneous:								
Hospital lease revenue	1,996,087	---	---	---	---	---	568,695	2,565,382
Contributions	---	---	---	---	---	---	---	---
Other	310,064	38,143	3,814	17,091	3,269	---	10,559	382,940
Total revenues	34,069,073	18,668,083	7,037,272	12,256,977	3,888,101	21,174,276	7,933,702	105,011,484
EXPENDITURES								
Current:								
General government operations	8,598,825	---	---	---	---	4,603,109	5,437,314	18,639,248
Public safety and judicial	16,906,522	---	---	6,552,110	3,088,603	4,276,618	336,983	31,160,836
Environment, protective inspection, and infirmities	1,196,883	13,076,156	---	---	---	---	100,330	14,373,369
Community health and public services	905,495	---	7,061,872	---	---	8,379,704	1,112,311	18,359,382
Economic vitality	53,000	---	---	---	---	1,169,957	---	1,222,957
Interfund services used	26,799	675,000	254,295	475,291	---	2,649,572	353,369	4,474,317
Capital outlay	1,776,632	904,070	---	64,175	662,620	95,266	1,915,573	5,419,236
Debt service:								
Principal retirement	---	---	---	39,645	---	---	793,665	833,310
Interest and fiscal charges	---	---	---	14,174	---	---	337,764	351,938
Total expenditures	29,464,147	14,656,126	8,256,167	7,145,395	3,751,223	21,174,226	10,387,309	94,834,593
REVENUES OVER (UNDER) EXPENDITURES	4,604,926	3,951,957	(1,168,895)	5,105,582	136,878	50	(2,453,607)	10,176,891
OTHER FINANCING SOURCES (USES)								
Transfers in	189,572	---	---	---	6,201	---	906,209	1,101,982
Transfers out	(11,745)	---	---	(889,217)	---	---	(220,950)	(1,101,982)
Insurance proceeds	46,257	451	---	---	1,205	---	---	47,893
Sale of capital assets	10	150,671	---	110	98,106	---	1,853	250,752
Total other financing sources (uses)	224,074	151,122	---	(869,177)	105,512	---	687,114	298,645
NET CHANGE IN FUND BALANCES	4,329,000	4,103,079	(1,168,895)	4,236,405	242,390	50	(1,766,493)	10,475,536
FUND BALANCES, beginning of year	19,698,391	13,157,906	14,621,791	22,302,783	2,810,162	---	16,508,040	85,099,013
FUND BALANCES, end of year	\$ 24,027,391	\$ 17,260,985	\$ 13,452,896	\$ 26,539,188	\$ 3,052,492	\$ 50	\$ 14,741,547	\$ 95,574,549

BOONE COUNTY, MISSOURI

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO
THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2020**

Net change in fund balances -- governmental funds-- statement of revenues, expenditures, and changes in fund balances \$ 10,475,536

Amounts reported for governmental activities in the statement of net assets are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets that meet the capitalization threshold is allocated over their estimated useful lives and recorded as depreciation expense. This is the amount by which such capital outlays (\$4,724,938) was less than depreciation expense (\$5,570,748) in the current period. (845,810)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, contributed capital assets) is to increase net assets. (117,546)

Revenues in the statement of activities (net of allowance for uncollectible amounts) that do not provide current financial resources are not reported as revenues in the fund financial statements. This amount represents the extent to which revenues not providing current financial resources in the current fiscal year exceeded revenues not providing current financial resources in the prior fiscal year (which are recognized in the fund financial statements in the current year). 1,176,449

Internal service funds are used by management to charge the cost of building and custodial maintenance and self-insurance to the individual governmental funds. The net income of internal service funds attributable to governmental activities is reported on the statement of activities. 601,964

Governmental funds report repayment of principal on bonds payable and leases as an expenditure. However, repayment of principal is not recognized as an expense in the statement of activities; instead, it reduces the liability in the statement of net assets.

Annual principal payments on bonds payable and capital leases 833,310

Under the modified accrual basis of accounting used in the governmental funds financial statements, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

This adjustment combines the net changes of the following:

Accrued compensated absences	\$ (34,671)
Accrued interest on bonds	5,777
Premiums on debt issuances, net of amortization	14,676
Pension related amounts, pension expense	313,820
	<u>299,602</u>

Change in net position -- governmental activities -- statement of activities \$ 12,423,505

BOONE COUNTY, MISSOURI

STATEMENT OF NET POSITION - PROPRIETARY FUNDS December 31, 2020

		Governmental Activities—Internal Service Funds
ASSETS		
Current assets:	\$	9,145,567
Investments		23,101
Accrued interest		17,359
Accounts receivable		23,838
Due from other funds		25,439
Restricted cash		9,235,304
Total current assets		
Noncurrent assets:		132,606
Capital assets, net		212,564
Intangible right to use asset-leases, net		53,448
Lease receivable, net		398,618
Total noncurrent assets		9,633,922
Total assets		
DEFERRED OUTFLOWS		173,005
Deferred Inflows, changes in assumptions		
LIABILITIES		
Current liabilities:		114,898
Accounts payable		26,087
Wages payable		49,041
Compensated absences		2,871
Accrued liabilities		
Estimated liability for claims incurred but not paid		779,090
Unearned revenue		200
Total current liabilities		972,187
Long-term liabilities:		214,801
Lease payable		913,075
Other post-employment benefit		1,127,876
Total noncurrent liabilities:		2,100,063
Total liabilities		
DEFERRED INFLOWS		7,182
Deferred Inflows, changes in assumptions		52,883
Deferred Inflows, leases		60,065
Total deferred inflows:		
NET POSITION		345,170
Investment in capital assets		25,439
Restricted for workers' compensation expenses		7,276,190
Unrestricted		8,026,879
Total net position	\$	8,026,879

See the notes to basic financial statements.

BOONE COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Year Ended December 31, 2020

		Governmental Activities—Internal Service Funds
OPERATING REVENUES	\$	6,241,742
Charges for services		57,056
Miscellaneous		6,298,798
Total operating revenues		<u>6,298,798</u>
 OPERATING EXPENSES		 1,011,724
Salaries and employee benefits		1,025,424
Supplies, services, and other charges		2,757,978
Claims expense		31,400
Professional services		953,835
Administrative fees		44,354
Other post-employment benefit expense		22,624
Amortization		24,036
Depreciation		5,871,375
Total operating expenses		<u>5,871,375</u>
 Operating income (loss)		 <u>427,423</u>
 NONOPERATING REVENUES (EXPENSES)		 33,991
Insurance proceeds		(5,473)
Interest expense - leases		143,841
Investment income		2,182
Capital assets reassigned		174,541
Total nonoperating revenues (expenses)		<u>601,964</u>
Income before capital contributions and transfers		<u>7,044,835</u>
 Net position, beginning of year		 7,044,835
 Net position, end of year	\$	<u><u>7,646,799</u></u>

BOONE COUNTY, MISSOURI
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For The Year Ended December 31, 2020

		Governmental Activities—Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	\$	6,535,271
Receipts from customers		1,436
Other operating cash receipts		(993,324)
Payments to employees		(4,760,329)
Payments to suppliers for goods and services		783,054
Net cash provided by (used in) operating activities		
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		 (25,860)
Leases		(14,931)
Purchase of capital assets		22,994
Insurance proceeds		(17,797)
Net cash provided by (used in) capital and related financing activities		
 CASH FLOWS FROM INVESTING ACTIVITIES		 5,833,134
Proceeds from sales and maturities of investments		(6,766,523)
Purchase of investments		178,571
Interest received		(754,818)
Net cash provided by (used in) investing activities		
Net increase in cash and cash equivalents		10,439
Cash and cash equivalents, beginning of year		15,000
Cash and cash equivalents, end of year	\$	25,439

BOONE COUNTY, MISSOURI
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (Continued)
For The Year Ended December 31, 2020

		<u>Governmental Activities—Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by (used in)		
operating activities:	\$	427,423
Operating income		22,624
Amortization		24,036
Depreciation		(107,815)
Changes in deferred outflows related to the other post-employment benefit		(3,151)
Changes in deferred inflows related to the other post-employment benefit		(6,222)
Changes in deferred inflows, leases		
Change in assets and liabilities:		236,999
Decrease (increase) in receivables		7,032
Decrease (increase) in lease receivable		
Increase (decrease) in accounts payable and estimated liability for		7,701
claims incurred but not paid		6,372
Increase (decrease) in wages payable		607
Increase (decrease) in accrued liabilities		12,028
Increase (decrease) in compensated absences		100
Increase (decrease) in unearned revenue		155,320
Increase (decrease) in other post-employment benefit		783,054
Net cash provided by (used in) operating activities		783,054
Noncash investing, capital, and financing activities:		
Net appreciation (depreciation) in value of investments reported at		12,948
fair value (not classified as cash equivalents)		2,182
Capital assets reassigned	\$	15,130
Net noncash investing, capital and financing activities		15,130

See the notes to basic financial statements.

BOONE COUNTY, MISSOURI

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS December 31, 2020

	Pension Trust Fund	Private-Purpose Trust Funds	Custodial Funds	Custodial Investment Funds
ASSETS				
Cash and cash equivalents	\$ —	\$ —	\$ 177,865,248	\$ —
Receivables:				
Accrued interest	—	248	923	82,335
Accounts receivable	—	—	516,495	—
Commissions receivable	—	—	286,557	—
Property taxes receivable	—	—	28,190,785	—
Total receivables	—	248	28,994,760	82,335
Investments:				
U.S. Government and agency securities	—	95,766	658,011	29,435,290
Money market mutual funds	4,672,245	—	—	—
Total investments	4,672,245	95,766	658,011	29,435,290
Total assets	4,672,245	96,014	207,518,019	29,517,625
LIABILITIES				
Accounts payable	—	—	316,077	—
Due to other political subdivisions	—	—	177,615,006	—
Due to others	—	—	13,336,413	—
Total liabilities	—	—	191,267,496	—
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	—	—	5,771,280	—
NET POSITION:				
Restricted for:				
Pensions	4,672,245	—	—	—
Pool participants	—	96,014	—	29,517,625
Individuals, organizations and other governments	—	—	10,479,243	—
Total net position	\$ 4,672,245	\$ 96,014	\$ 10,479,243	\$ 29,517,625

BOONE COUNTY, MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For The Year Ended December 31, 2020

	Pension Trust Fund	Private-Purpose Trust Funds	Custodial Funds	Custodial Investment Funds
ADDITIONS				
Contributions:				
Employer	\$ 225,670	\$ —	\$ 9,309,157	—
Other	225,670	—	9,309,157	—
Total contributions				
Investment earnings:				
Net increase in fair value of investments	798,441	329	1,979	161,154
Interest	—	1,336	369,281	522,425
Net increase (decrease) in investment earnings	798,441	1,665	371,260	683,579
Collections for other entities:				
Property tax collections	—	—	273,046,234	12,993,455
Fees - statutory and other	—	—	9,155,104	—
Miscellaneous collections	—	—	1,297,791	4,114,337
Net increase in collections for other entities	—	—	283,499,129	17,107,792
Total additions	1,024,111	1,665	293,179,546	17,791,371
DEDUCTIONS				
Benefits paid to participants or beneficiaries	230,146	—	—	—
Distributions	—	675	289,778,016	19,040,776
Scholarships	—	3,481	—	—
Supplies, services and other charges	230,146	4,156	289,778,016	19,040,776
Total deductions	793,965	(2,491)	3,401,530	(1,249,405)
Change in net position	3,878,280	98,505	7,077,713	30,767,030
NET POSITION, beginning of year	—	—	—	—
NET POSITION, end of year	\$ 4,672,245	\$ 96,014	\$ 10,479,243	\$ 29,517,625

BOONE COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2020

(1) Summary Of Significant Accounting Policies

Boone County, Missouri (the County) is a first-class County, effective January 1, 1991, governed by a County commission comprised of a northern district commissioner, southern district commissioner, and presiding commissioner. Elected officials are responsible for the operations of certain County offices, including the assessor, collector, treasurer, clerk, auditor, sheriff, public administrator, prosecuting attorney and recorder offices, and the circuit court with its various divisions.

The accounting policies and financial reporting practices of the County conform to U.S. generally accepted accounting principles (GAAP) applicable to governmental entities. The following is a summary of the more significant policies:

(a) Reporting Entity

The County's financial reporting entity has been determined in accordance with governmental accounting standards for defining the reporting entity and identifying entities to be included in its basic financial statements. These standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit governing body and is able to impose its will on that potential component unit, or there is a potential for the potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Boone County, Missouri (the primary government). The County does not have any component units.

Related Organizations

The County Commissioners also are responsible for appointing the members of Boone County Group Homes and Family Support, the Board of Trustees of the Boone County Regional Sewer District, the Industrial Development Authority, the Boone County Library Board, and the Boone County Mental Health Board of Trustees. The County's accountability for these organizations does not extend beyond making the appointments. Thus, these organizations are not component units of the County, and accordingly, no financial data for these organizations are included in the County's basic financial statements.

(b) Government-Wide And Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements. The County's nonfiduciary activities consist entirely of governmental activities, which normally are supported by taxes and intergovernmental revenues. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, unrestricted interest earnings, gains, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenues.

Following the government-wide financial statements are separate financial statements for governmental funds, proprietary funds, and fiduciary funds. Fiduciary activities are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are reported in one column labeled "Nonmajor Governmental Funds." The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide statements. Additionally, the County has ten internal service funds (governmental activities): self-insured health plan, self-insured dental plan, self-insured workers' compensation, self-insured worker's compensation loss control, facilities and grounds, building and grounds capital repair and replacement fund, utilities fund, family health center capital repair and replacement, health department capital repair and replacement, and public works capital repair and replacement. All internal service fund activity is combined into a single column on the proprietary fund statements since major fund reporting requirements do not apply to internal service funds.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net position, revenues and expenditures, or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following funds are reported by the County:

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The following are the County's governmental major funds:

General Fund - The general fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and the capital improvement costs not paid through other funds.

Road And Bridge Fund - The road and bridge fund is a special revenue fund used to account for the operations of the public works department. Financing is primarily provided by a one-half cent sales tax, revenue from the State of Missouri, and property taxes.

Community Children's Services Fund - The community children's services fund is a special revenue fund financed by a one-quarter cent sales tax for purposes described in RSMo 210-8691 including counseling, family support, and temporary residential services to persons nineteen years of age or less.

911/Emergency Management Sales Tax Fund - The 911/emergency management sales tax fund is a special revenue fund financed by a three-eighths cent sales tax for County-wide joint communications and dispatch center and for the funding of emergency management services.

Law Enforcement Services Fund - The law enforcement services fund is a special revenue fund financed by a one-eighth cent sales tax for public safety and judicial services.

Recovery Act Stimulus Fund - The Recovery Act stimulus fund is a special revenue fund financed by Coronavirus Relief Funds received pursuant to the CARES Act and are to be utilized for expenses related to the COVID-19 pandemic.

The other governmental funds of the County are considered nonmajor and are reported as nonmajor governmental funds within these financial statements. Nonmajor governmental funds include special revenue funds that account for the proceeds of specific revenue sources that are legally restricted, or committed through local policy, to expenditures for specific purposes; debt service funds that account for the accumulation of resources for, and repayment of, general obligation long-term debt principal, interest, and related costs; and capital projects funds that account for financial resources used for the acquisition or construction of major capital facilities.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those found in the private sector. The measurement focus is on economic resources.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The following are the County's proprietary funds:

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. The following internal service funds have been established: self-insured health plan fund, self-insured dental plan fund, self-insured workers' compensation fund, facilities and grounds fund, building and grounds capital repair and replacement fund, utilities fund, family health center capital repair and replacement fund, health department capital repair and replacement fund, public works repair and replacement fund and ECC capital repair and replacement fund. The self-insured health plan fund accounts for operations of the self-insured health plan for County employees. The self-insured dental plan fund accounts for operations of the self-insured dental plan for County employees. The self-insured workers' compensation funds account for operations of the self-insured workers' compensation plan for County employees. The facilities and grounds fund accounts for the operations of the facilities maintenance and housekeeping departments. The buildings and grounds capital repair and replacement fund provides for the accumulation of resources to be used for major repairs and replacements for County-owned buildings. The utilities fund accounts for building utilities for the Government Center, the Johnson Building, the Courthouse and the Boone County Annex. The Family Health Center Capital Repair and Replacement Fund and the Health Department Capital Repair and Replacement Fund account for the accumulation of resources to be used for major repairs to the health facility. The public works capital repair and replacement fund accounts for the accumulation of resources to be used for major repairs to the County's road and bridge maintenance operations facilities. The ECC capital repair and replacement fund accounts for the accumulation of resources to be used for major repairs and replacements for the 911 facility.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

The following are the County's fiduciary funds:

Pension Trust Fund - The pension trust fund accounts for the plan net position of the Boone County Matching Pension Plan, a defined contribution plan under Internal Revenue Code (IRC) Section 401(a) for which the assets are held by the County in a trustee capacity. The pension trust fund is accounted for and reported similar to a proprietary fund.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Private Purpose Trust Funds - The private-purpose trust funds are used to account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments. Private-purpose trust funds are accounted for and reported similar to a proprietary fund. Three private-purpose trust funds have been established: the George Spencer Trust Fund, which was established to award academic scholarships from the interest earned, the Union Cemetery Trust Fund, which was established to fund the maintenance of the Union Cemetery, and the Rocky Fork Cemetery Trust Fund, which was established to fund the maintenance of the Rocky Fork Cemetery.

Custodial Funds - Custodial funds are used to account for moneys and properties held by the County as a custodian, or agent for individuals, for other governmental units, or for private organizations. Custodial investment funds are used to account for moneys held by the County as a custodian or agent for individuals, for other governmental units, or for private organizations, for the purposes of investing in an external investment pool that are not held in a trust.

(c) ***Basis Of Accounting***

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the financial statements of the proprietary fund, pension trust fund, and the private-purpose trust fund. Fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating expenses for the internal service funds consist of the cost of providing services to other County funds, and operating revenues consist of the charges to other County funds for these services. Investment income and gains or losses on disposals of capital items are considered nonoperating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For the County, available is defined as expected to be received within 60 days of fiscal year end, except for government grants, which is within 270 days of fiscal year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e. matured).

GASB Statement No. 33 groups nonexchange transactions into the following four classes, based upon their principal characteristics: derived tax revenues, imposed nonexchange revenues, government mandated nonexchange transactions and voluntary nonexchange transactions.

The County recognizes assets from derived tax revenue transactions (such as sales taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenues are recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred. Resources received in advance are reported as deferred inflows of resources until the period of the exchange.

The County recognizes assets from imposed nonexchange revenue transactions (such as property taxes, licenses and permits, and fines and forfeitures) in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenues are recognized in the period when the resources are required to be used for the first period that use is permitted. The County recognizes revenues from property taxes, net of refunds and estimated uncollectible amounts, in the period for which the taxes are levied.

Intergovernmental revenues, representing grants and assistance received from other governmental units, are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB Statement No. 33, have been met. Any resources received before eligibility requirements (other than time requirements) are met are reported as unearned revenues. Any resources received before time requirements are met are reported as deferred inflows of resources.

Charges for services in the governmental funds, which are exchange transactions and are, therefore, not subject to the provisions of GASB Statement No. 33, are recognized as revenues when received in cash because they are generally not measurable until actually received.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources, as they are needed.

For the pension trust funds, under the accrual basis of accounting, contributions are recognized in the period in which the contributions are due and benefits are recognized when they become due and payable.

(d) Cash And Investments

The County Collector holds cash and investments for short-term purposes within fiduciary funds. The County Treasurer maintains a cash and investment pool that is available for use by all other funds except the pension trust fund. Within the financial statements, income from investments associated with one fund is not assigned to another fund for other than legal or contractual reasons. In addition, cash and investments are separately maintained by County court officials and third-party trustee and fiscal agents.

Investments are recorded at fair value. Fair values for investments are determined as explained in Note 2e.

(e) Inventories

Purchases of materials and supplies in the governmental funds are charged to expenditures as incurred. Amounts of inventories are immaterial.

(f) Capital Assets

Capital assets, which include buildings, improvements, equipment, infrastructure assets (e.g., roads, drainage structures and similar items) and works of art, are reported in the governmental activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets also are recorded in the proprietary fund financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of one year with an initial, individual cost of \$10,000 or more, infrastructure with a cost of \$50,000 or more, internally developed software with a cost of \$20,000 or more, and all land and land improvements.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed on the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

	<u>Years</u>
Buildings and improvements	5 to 50
Vehicles and equipment	4 to 7
Furniture and fixtures	3 to 4
Infrastructure	10 to 75

(g) Leasing Arrangements

During 2020, the County implemented GASB Statement No. 87, *Leases*. The implementation of this Statement had no net impact on the County's beginning of year net position.

For arrangements where the County is a lessee, a lease liability and a right of use (ROU) intangible asset are recognized at the commencement of the lease term. ROU assets represent the County's right to use an underlying assets for the lease term and lease liabilities represent the County's obligation to make lease payments arising from the lease. ROU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term.

For fund statements, an expenditure and other financing source will be reported in the period the lease is initially recognized. The expenditure and other financing source should be measured as noted in the previous paragraph. Subsequent governmental fund lease payments are accounted for consistent with principles of debt service payments on long-term debt.

For government-wide and fund statements, for arrangements in which the County is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflows of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

The County uses the average interest rate from the most recent bond issuance to calculate the present value of lease payments when the rate implicit in the lease is not known. The County includes lease extension and termination options in the lease term if, after considering relevant economic factors, it is reasonably certain the County will exercise the option. The County has elected to combine lease and nonlease components for all lease contracts and also has not recognized ROU assets and lease liabilities for lease with terms for 12 months or less.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(h) Restricted Assets

Restricted assets, comprised of cash and cash equivalents and investments, represent those funds that are restricted as to use either at the time of receipt, by action of a governing body, or by legal requirement. At December 31, 2020, the County's restricted assets represent assets restricted by bond agreements as to their use and the pledged security for the self-insured workers' compensation plan.

(i) Deferred Outflows Of Resources

In addition to assets, the statement of net position and governmental funds balance sheets will sometimes include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources until then. On the government-wide statement of net position, deferred outflows include contributions to the CERF retirement plan, which will be recognized in 2021. Deferred outflows also include the County's proportionate share of the collective deferred outflows of resources for the CERF retirement plan, which include differences between expected and actual experience, net differences between projected and actual investment earnings, changes in assumptions, and the change in the County's proportionate share of contributions. These amounts will be amortized over the remaining estimated service life for plan participants (for differences between expected and actual experience, changes in assumptions and change in proportional share) or over a closed five year period (for differences between expected and actual investment earnings).

(j) Deferred Inflows Of Resources

In addition to liabilities, the statement of net position and governmental funds balance sheets will sometimes include a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period or periods and so will not be recognized as an inflow of resources until then. Deferred inflows on the government-wide statement of net position include the County's proportionate share of the collective deferred inflows of resources of the CERF retirement plan, which includes differences between expected and actual experience. These will be amortized over the remaining estimated service life for plan participants. Deferred inflows also include changes in assumptions related to the County's other post-employment benefit plan. Finally, deferred inflows include future lease payments not yet recognized as revenue for arrangements where the County is the lessor.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(k) *Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's retirement plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

(l) *Fund Balance/Net Position*

Fund balance for governmental funds is required to be reported in classifications that comprise a hierarchy that is primarily based on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- *Nonspendable Fund Balance* - Includes amounts not in spendable form, such as inventory or prepaids, or amounts required to be maintained intact legally or contractually.
- *Restricted Fund Balance* - Includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds) and amounts imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* - Includes amounts constrained for a specific purpose by a government using its highest level of decision-making authority. Fund Balance of the County may be committed for a specific purpose by resolution of the County Commission. Amendments or modifications of the committed fund balance must also be approved by the same formal action of the Commission.
- *Assigned Fund Balance* - Includes general fund amounts intended for a specific purpose by the County Commission or the County Auditor or by a committee or official that has been delegated authority from the County Commission by resolution of the Commission to assign amounts. The County's assigned fund balance includes the residual balance for amounts accounted for in special revenue funds.
- *Unassigned Fund Balance* - The general fund is the only fund that reports an unassigned fund balance, which equals the residual value of the fund. In funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, a negative unassigned fund balance will be reported in that fund.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

In the government-wide financial statements net position is classified as follows:

- *Net investment in capital assets* - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction, or improvement of those assets.
- *Restricted for specific purposes* - the components of net position that reports the difference between assets, deferred outflows, liabilities and deferred inflows of the certain programs that consists of net position with constraints placed on their use by either external parties and/or enabling legislation.
- *Unrestricted* - the difference between the assets and liabilities that are not reported in net investment in capital assets or net position restricted for specific purposes.

(m) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the appropriation, is utilized in the governmental funds. Prior year encumbrances are accounted for in designated accounts within each respective fund and are not added to the subsequent year's budget.

(n) Long-Term Liabilities And Amortization

In government-wide financial statements, bond premiums are recorded as an addition to the debt obligation and amortized over the life of the related bonds and bond issuance costs are recorded as an expense during the period the debt is issued.

In the fund financial statements, governmental funds recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(o) **Compensated Absences**

Under terms of the County's personnel policies, employees are granted vacation and sick leave in varying amounts. County employees are allowed to carry their total accrued vacation leave balance up to an established cap. Amounts in excess of this cap are converted to sick leave. However, in the event of termination, County employees are only paid for accrued vacation leave up to a maximum of three times their annual accrual of vacation leave. Employees are not paid for accumulated sick leave upon termination. The vacation earned by County employees, subject to the aforementioned maximum, has been recorded as a long-term liability in the government-wide financial statements. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Compensated absences are typically liquidated from the fund that pays the salary and benefits for the employee.

(p) **Interfund Transactions**

In the fund financial statements, the County has the following types of transactions amongst funds:

Transfers

Legally authorized transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund Services Provided/Used

Charges for services rendered by one fund to another are recognized as revenues (interfund services provided) of the recipient fund and expenditures or expenses (interfund services used) of the disbursing fund. These transactions are recorded as interfund services because they would be treated as revenues and expenditures or expenses if they involved organizations external to the County.

Transfers are eliminated within the government-wide statement of activities.

(q) **Statement Of Cash Flows**

For the purpose of the statement of cash flows, cash and cash equivalents are defined as cash and all highly liquid investments (including restricted assets) with a maturity of three months or less at the date of purchase.

(r) **Use Of Estimates**

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(2) Cash And Investments

The County Treasurer holds pooled cash deposits and investments for governmental, fiduciary, and proprietary funds. Pooled investments consist of moneys not needed for current operations. The County Treasurer's cash and investments are governed by legal restrictions dictated by state statute and investment policies adopted by the County Commission. Longer-term funds, including employee's pension trust mutual funds and debt service money market mutual funds, are invested outside of the County Treasurer's pooled investments.

The County Collector holds cash and investments for short-term purposes within fiduciary funds. The County Collector's cash and investments are governed by legal restrictions dictated in state statute.

All County moneys are deposited in FDIC-insured banks located within the State of Missouri, and all deposits are fully insured or collateralized.

The County is authorized to invest in the following:

- a. United States Treasury Securities;
- b. United States Agency Securities, including coupon and zero coupon securities, discount notes, callable securities, step-up securities, floating rate securities, and mortgage backed securities;
- c. Repurchase agreements;
- d. Collateralized public deposit accounts (certificates of deposit);
- e. Banker's acceptance and
- f. Commercial paper.

Investments are recorded at fair value. Fair value for investments is determined by closing market prices at year end as reported by Central Bank and Landmark Bank, the County's safekeeping institutions. Certificates of deposit are defined as investments in the financial statements; however, they are described as cash deposits for the custodial risk disclosure. In addition, debt service money market mutual funds are classified as cash and cash equivalents on the statement of net position but as investments for risk disclosure. All other cash and cash equivalents are not included in the investment risk disclosures.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

As of December 31, 2020, the County had the following investments:

Investment Type	Investments	Fair Value
Certificates of Deposit		\$ 5,138,548
U.S. Treasuries		4,048,600
U.S. Agencies:		24,807,325
Federal Home Loan Bank		5,524,150
Federal National Mortgage Association		34,626,681
Federal Farm Credit Bank		20,093,600
Federal Home Loan Mortgage Corporation		4,672,245
Pension Trust Fund Mutual Funds		—
		\$ 98,911,149

(a) **Interest Rate Risk**

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The County's policies provide that the County seeks to minimize the risk that the fair value of securities in its portfolio will decrease due to changes in general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Additionally, the County primarily invests operating funds in shorter-term securities. Investments with call options are assumed to mature on the call date for interest rate risk disclosures.

As of December 31, 2020, the County's investments had the following maturities, excluding pension trust and debt service money market funds, totaling \$4,672,245:

Investment Type	Investment Maturities (In Years)		
	Fair Value	Less Than One	1-5
Certificates of Deposit	\$ 5,138,548	\$ 2,000,001	\$ 3,138,547
U.S. Treasury Notes	4,048,600	4,048,600	—
U.S. Agencies:			
Federal Home Loan Bank	24,807,325	4,014,800	20,792,525
Federal National Mortgage Association	5,524,150	3,524,550	1,999,600
Federal Farm Credit Bank	34,626,681	5,052,405	29,574,276
Federal Home Loan Mortgage Corporation	20,093,600	—	20,093,600
	\$ 94,238,904	\$ 18,640,356	\$ 75,598,548

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(b) Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Moody's Investor Services.

The County's investment policy provides that the County will minimize credit risk by pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors with which the County will do business, as well as through diversifying its portfolio in order to minimize potential losses on individual securities. In addition, the County's investment policy states for other fixed income debt issued by commercial enterprises must receive the highest letter and numeral ranking by at least one nationally recognized statistical rating organization.

The County's debt investments (excluding securities totaling \$4,672,245) were rated as follows by Moody's Investor Services as of December 31, 2020:

<u>Investment Rating</u>	<u>Investment Fair Value</u>
Aaa	\$ 89,100,356
P-1	3,138,548
Unrated	2,000,000
	<u>\$ 94,238,904</u>

(c) Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of the investments, collateral securities, or deposits that are in the possession of the counterparty. The County's policies require that deposits be covered by adequate pledge collateral. In order to anticipate market changes and provide a level of security for all funds, the market value (including accrued interest) of the collateral should be at least 102%.

The County's policies further provide that all securities that serve as collateral against the deposits of a depository institution must be safely maintained at a nonaffiliated custodial facility. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts within five business dates from the settlement date. The County shall have a depository contract and pledge agreement with each safekeeping bank that complies with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the County's security interest in collateral pledged to secure deposits is enforceable against the receivables of a failed financial institution.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

At December 31, 2020, all County investments and all collateral securities pledged against County deposits are held by the counterparty's trust department or agent in the County's name.

(d) Concentration Of Credit Risk

The County's policies provide that investments shall be diversified to minimize the risk of loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. The County's policies further provide that, with the exception of U.S. Treasury Securities, U.S. Government Agency Securities, and collateralized repurchase agreements, no more than 30% of the County's total investment portfolio will be invested with a single security type.

At December 31, 2020, the concentration of the County's investments was as follows:

	Percentage	Fair Value
Certificates of Deposit	5.2%	\$ 5,138,548
U.S. Treasuries	4.1%	4,048,600
U.S. Agencies:		
Federal Home Loan Bank	25.1%	24,807,325
Federal National Mortgage Association	5.6%	5,524,150
Federal Farm Credit Bank	35.0%	34,626,681
Federal Home Loan Mortgage Corporation	20.3%	20,093,600
Pension Trust Fund Mutual Funds	4.6%	4,672,245
	100.0%	\$ 98,911,149

Investments are included within the County's accompanying statement of net position as of December 31, 2020 as follows:

	Government-Wide Statement Of Net Position	Fiduciary Statement Of Net Position	Total
Investments	\$ 64,049,837	\$ 34,861,312	\$ 98,911,149

(e) Fair Value

The County categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The County has the following recurring fair value measurements as of December 31, 2020:

- U.S. Treasury Notes of \$4,048,600 valued using a matrix pricing model (Level 2 inputs).
- U.S. Agencies of \$85,051,756 valued using a matrix pricing model (Level 2 inputs).
- Mutual Funds of \$4,672,245 valued using quoted market prices in active markets (Level 1 inputs).

(3) Property Tax

The County's property tax is levied by September 20 of each year based on the assessed value listed for all property located in the County and appropriate taxing districts as of January 1 of that year. Property taxes are due by December 31 following the levy date. Taxes become delinquent if not paid by February and a lien is placed on the property as of March 1 if the delinquent taxes are not paid. Assessed values are established by the County Assessor, subject to review by the Board of Equalization.

Property taxes levied for 2020, which are intended to finance the budgeted expenditures for the fiscal year 2020, are recorded as receivables, net of estimated uncollectibles. Property taxes that have been billed and are expected to be collected before March 1 of the subsequent year are recognized as revenues in the current year within the governmental fund financial statements. Property taxes expected to be collected after March 1 have been recorded as property taxes receivable and deferred inflows of resources within the governmental fund financial statements. All property taxes billed are recognized as revenue on the government-wide statements, regardless of when they are expected to be collected.

The County is permitted by Missouri State statutes to levy taxes for various purposes. The following schedule presents the maximum allowable County-wide tax levies and the County's actual levy for 2020:

Purpose	Per \$100 Of Assessed Valuation	
	Maximum Levy Allowed By Law (a)	County's Levy 2020
General, other than payment of principal and interest on long-term debt	0.3126	0.1200
Road and bridge (excluding special road districts)	0.2653	0.0500
Group Homes	0.1136	0.1136
Combined County-wide tax rate (noncommercial and commercial)		0.2836
County-wide surtax on commercial property (Class III)	0.6100	0.6100

- (a) Missouri State statutes require the County to reduce its property tax levy (levies) in an amount sufficient to decrease the total property taxes it expects to collect in a year by not less than 50% of the amount of general revenue sales taxes received by the County.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

In addition to the tax levies described above, various independent taxing districts within the County, including school, County, library, fire, special road, and levee districts, levy a tax that is collected by the County Collector. The property tax collections resulting from these levies are disbursed by the County to the appropriate taxing districts.

Property taxes receivable are net of an allowance for uncollectible receivables of \$47,382 in the general fund and \$19,742 in the road and bridge fund.

(4) Intergovernmental Revenue And Receivables

Intergovernmental revenue for governmental funds for fiscal year 2020 consisted of the following:

	General Fund	Road And Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Recovery Act Stimulus Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 975,058	\$ 307,200	\$ —	\$ 114,779	\$ 21,171,910	\$ 124,784	\$ 22,693,731
State	2,951,750	1,746,196	20,920	—	—	255,947	4,974,813
Local	137,516	—	—	—	—	405	137,921
Total intergovernmental revenue	\$ 4,064,324	\$ 2,053,396	\$ 20,920	\$ 114,779		\$ 381,136	\$ 27,806,465

Within the fund financial statements, amounts due from other governments at December 31, 2020 include the following:

	General Fund	Road And Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Recovery Act Stimulus Fund	Other Governmental Funds	Total Governmental Funds
Federal	\$ 192,835	\$ 7,613	\$ —	\$ 32,893	\$ —	\$ —	\$ 95,341	\$ 328,682
State	1,105,913	144,208	3,097	1,101	367	—	44,784	1,299,470
Local	471,852	544	—	—	—	186,276	622	659,294
Total due from other governments	\$ 1,770,600	\$ 152,365	\$ 3,097	\$ 33,994	\$ 367	\$ 186,276	\$ 140,747	\$ 2,287,446

(5) Interfund Balances

Interfund balances are the result of services provided by one fund to another fund and are expected to be repaid during the fiscal year ended December 31, 2020.

Interfund receivable and payable balances at December 31, 2020 are as follows:

Due To:	Due From:						Total
	General Fund	Road & Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Other Governmental Funds - Nonmajor	
General Fund	\$ —	\$ 348	\$ —	\$ —	\$ —	\$ 23	\$ 348
Recovery Act Stimulus Fund	1,413,313	64,626	3,375	922,580	228,618	17,290	2,645,802
Other Governmental Funds - Nonmajor	40,310	—	—	—	—	—	40,310
	\$ 1,453,623	\$ 64,974	\$ 3,375	\$ 922,580	\$ 228,618	\$ 17,313	\$ 2,713,801

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Loans receivable and payable between funds at December 31, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental funds	\$ 1,973

Interfund loans were used to cover short-term liquidity due to changes in fair value adjustments.

(6) Interfund Transfers

Transfers between funds of the County for the year ended December 31, 2020 were as follows:

Transfer Out:	Transfer In:			Total
	General Fund	Law Enforcement Services Fund	Other Governmental Funds - Nonmajor	
General Fund	\$ —	\$ —	\$ 11,745	\$ 11,745
911/Emergency Management Sales Tax Fund	—	—	869,287	869,287
Other Governmental Funds - Nonmajor	189,572	6,201	25,177	220,950
	\$ 189,572	\$ 6,201	\$ 906,209	\$ 1,101,982

Interfund transfers were used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(7) Capital Assets

Primary Government

The following is a summary of changes in capital assets for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Deletions	Transfers	Balance December 31, 2020
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 7,778,333	\$ —	\$ (910,000)	\$ —	\$ 6,868,333
Land - infrastructure	10,526,025	167,394	(209)	—	10,693,210
Construction in progress	1,706,000	1,708,714	(23,005)	(2,290,104)	1,101,605
Construction in progress - intangibles	—	—	—	—	—
Construction in progress - infrastructure	150,369	323,047	—	(113,134)	360,282
Works of art	131,228	—	—	—	131,228
Total capital assets not being depreciated	20,291,955	2,199,155	(933,214)	(2,403,238)	19,154,658
Capital assets being depreciated:					
Buildings and improvements	64,034,205	286,125	(1,751,682)	2,078,327	64,646,975
Vehicles and equipment	17,289,664	1,761,938	(1,268,477)	146,977	17,930,102
Office furniture and equipment	7,173,670	269,035	(346,155)	64,800	7,161,350
Infrastructure	113,596,027	1,773,361	(7,332)	113,134	115,475,190
Total capital assets being depreciated	202,093,566	4,090,459	(3,373,646)	2,403,238	205,213,617
Less accumulated depreciation for:					
Buildings and improvements	19,048,164	1,265,339	(1,264,193)	—	19,049,310
Vehicles and equipment	8,794,997	1,270,254	(1,025,795)	—	9,039,456
Office furniture and equipment	5,189,739	686,542	(344,432)	—	5,531,849
Infrastructure	83,228,691	2,318,676	(7,332)	—	85,540,035
Total accumulated depreciation	116,261,591	5,540,811	(2,641,752)	—	119,160,650
Total capital assets being depreciated, net	85,831,975	(1,450,352)	(731,894)	2,403,238	86,052,967
Total capital assets, net	106,123,930	748,803	(1,665,108)	—	105,207,625
Intangible right to use leases being amortized:					
Building leases	—	602,370	—	—	602,370
Land leases	—	235,187	—	—	235,187
Total intangible right to use leases being amortized	—	837,557	—	—	837,557
Less accumulated amortization for:					
Building leases	—	53,973	—	—	53,973
Land leases	—	22,624	—	—	22,624
Total accumulated amortization	—	76,597	—	—	76,597
Total intangible right to use leases being amortized, net	—	760,960	—	—	760,960
Governmental activities capital assets & leases, net	\$ 106,123,930	\$ 1,509,763	\$ (1,665,108)	\$ —	\$ 105,968,585

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Within the statement of activities, depreciation and amortization expense is charged to the following functions:

	Depreciation Expense	Amortization Expense	Total
Policy and administration	\$ 638,258	\$ —	\$ 638,258
Public safety and judicial services	1,795,377	53,973	1,849,350
Environment, public buildings and infrastructure	3,067,630	—	3,067,630
Community health and public services	15,509	—	15,509
Internal service funds	24,037	22,624	46,661
	<u>\$ 5,540,811</u>	<u>\$ 76,597</u>	<u>\$ 5,617,408</u>

(8) Leases

Lessee

The County has entered into lease arrangements for four radio tower sites and two parking lot spaces. The lease contracts expire at various dates through 2040, assuming that all renewal options are exercised by the County. The right to use assets are intangible assets and are recorded in capital assets as building and land leases as noted in Footnote 7. During 2020, the County paid \$60,032 in lease payments.

The following represents of future minimum lease payments required under the lease arrangements as of December 31:

Year	Principal	Interest	Total
2021	\$ 61,379	\$ 19,912	\$ 81,291
2022	64,716	18,242	82,958
2023	68,193	16,478	84,671
2024	71,806	14,624	86,430
2025	75,119	12,673	87,792
2026 - 2030	221,331	41,860	263,191
2031 - 2035	93,446	22,776	116,222
2036 - 2040	121,535	8,296	129,831
	<u>\$ 777,525</u>	<u>\$ 154,861</u>	<u>\$ 932,386</u>

Lessor

The County has entered into three arrangements to lease buildings owned by the County to various agencies. The lease contracts expire at various dates through 2029, assuming that all renewal options are exercised by the lessee. During 2020, County received \$127,579 in lease revenue.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The following is an analysis of future minimum lease revenue due under the lease agreements:

Year	Principal	Interest	Total
2021	\$ 130,328	\$ 23,242	\$ 153,570
2022	135,584	19,714	155,298
2023	141,021	16,040	157,061
2024	85,909	12,959	98,868
2025	90,081	10,623	100,704
2026 - 2029	350,106	17,113	367,219
	<u>\$ 933,029</u>	<u>\$ 99,691</u>	<u>\$ 1,032,720</u>

(9) Long-Term Liabilities

Following is a summary of the changes in long-term liabilities for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020	Due Within One Year
General obligation bonds payable	\$ 1,183,002	\$ —	\$ (128,665)	\$ 1,054,337	\$ 136,120
Special obligation bonds payable	10,600,000	—	(665,000)	9,935,000	585,000
Unamortized premiums	212,776	—	(14,676)	198,100	14,150
Accrued compensated absences	1,810,362	1,319,797	(1,273,097)	1,857,062	1,249,000
	<u>\$ 13,806,140</u>	<u>\$ 1,319,797</u>	<u>\$ (2,081,438)</u>	<u>\$ 13,044,499</u>	<u>\$ 1,984,270</u>

For compensated absences, the General Fund normally liquidates 63%, the Road and Bridge fund and the Law Enforcement Sales Tax Fund normally liquidates 17% and 5%, respectively. The remaining 15% is liquidated by other governmental funds and the Facilities and Grounds internal service fund.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

General Obligation Bonds

General obligation bonds at December 31, 2020 are composed of special assessment debt with governmental commitments as follows:

\$1,700,000 - 2008 general obligation neighborhood sewer improvement bonds due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%	\$ 489,800
\$204,000 - 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030; interest at 4.0% to 5.0%	193,000
\$159,543 - 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48%	77,437
\$450,000 - 2011A general obligation neighborhood road improvements bonds due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%	55,000
\$71,000 - 2011B general obligation bonds for neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031; interest at 4.0% to 5.0%	51,000
\$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of \$8,540 to \$14,300 through 2036; interest at 2.75%	<u>188,100</u>
Total general obligation bonds	<u><u>\$ 1,054,337</u></u>

The annual debt service requirements for the above general obligation bonds are as follows:

Year Ending December 31	Principal	Interest	Total
2021	\$ 136,120	\$ 28,241	\$ 164,361
2022	83,582	25,338	108,920
2023	85,051	23,461	108,512
2024	88,628	21,504	110,132
2025	90,211	19,465	109,676
2026-2030	484,535	59,658	544,193
2031-2035	71,966	7,649	79,615
2036-2040	14,244	392	14,636
	<u>\$ 1,054,337</u>	<u>\$ 185,708</u>	<u>\$ 1,240,045</u>

The County is subject to Missouri State statutes that limit the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in Debt Service funds) to 10% of the County's assessed valuation. At December 31, 2020, the statutory limit for the County was \$312,144,675, providing a debt margin of \$311,674,208.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Although the County is generally obligated for their payment, neighborhood improvement bonds are to be repaid from assessments on properties within the districts. Such assessments are required to be deposited in debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments. As of December 31, 2020, delinquent assessments receivable amounted to \$7,442.

In 1992, County voters approved a \$3.5 million general obligation bond issue for the purpose of financing the construction and repair of roads and streets within the County's neighborhood improvement districts. Property taxes will not be levied for debt service on the bonds; instead, property owners within these districts will repay the bonds through annual billings over a period not to exceed 10 years. As of December 31, 2020, \$2,031,000 of the bonds has been issued.

In 1997, County voters approved a \$5.5 million general obligation bond issue for the purpose of financing the construction and repair of sewers within the County's neighborhood improvement districts. Property taxes will not be levied for debt service on the bonds; instead, property owners within these districts will repay the bonds through annual billings over a period not to exceed 20 years. As of December 31, 2020, \$2,638,243 of the bonds has been issued.

Special Obligation Bonds

Special obligation bonds at December 31, 2020 are composed of the following:

\$13,320,000 2015 series special obligation bonds due in annual installments of \$525,000 to \$855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%.	\$ 9,935,000
	\$ 9,935,000

The annual debt service requirements for the above special obligation bonds are as follows:

Year Ending December 31	Principal	Interest	Total
2021	\$ 585,000	\$ 287,419	\$ 872,419
2022	595,000	272,643	867,643
2023	615,000	254,494	869,494
2024	635,000	235,743	870,743
2025	655,000	216,394	871,394
2026-2030	3,580,000	770,644	4,350,644
2031-2035	3,270,000	203,691	3,473,691
	\$ 9,935,000	\$ 2,241,028	\$ 12,176,028

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(10) County Approval Of Hospital Lease

Effective September 1, 1988, with subsequent amendments made and last amended effective May 17, 2012, the Board of Trustees of Boone County Hospital entered into an amended and restated lease agreement with CH Allied Services, Inc. (CHAS), whereby CHAS leases real property and equipment of the Board of Trustees for the purpose of providing healthcare services in Boone County and surrounding areas. The current amended term of the lease is through December 31, 2021. This lease is required to be ratified by the Boone County Commission.

Pursuant to the current amended lease term, in exchange for the County's ratification of the lease agreement, CHAS makes two payments to the County on an annual basis consisting of an unrestricted contribution and a contribution restricted for community medical and health needs. Both payments are increased, but not decreased, in accordance with changes in the Consumer Price Index. The 2020 unrestricted and restricted contribution amounts totaled \$1,996,687 and \$568,695, respectively.

(11) Employee Benefit Plans

(a) *Boone County Matching Pension Plan*

The Boone County Matching Pension Plan (the Plan) is a defined contribution plan under Internal Revenue Code (IRC) Section 401(a). The Plan was adopted by Order of the County Commission on March 16, 1999, with an effective date of May 1, 1999. The County Commission has the authority to amend the Plan. All employees who are in "benefited" positions are eligible to participate. As of December 31, 2020, 362 employees were participating in the Plan. The County makes contributions equal to participating employees' contributions to the County's IRC Section 457 deferred compensation plan, with County contributions limited to \$25 per bi-weekly pay period per participant. These matching contributions are invested as directed by participants in a variety of registered investment company funds. The County's matching contributions for 2020 were \$225,670. For financial reporting purposes, the activity of the Plan is accounted for as a pension trust fund of the County. Separate financial statements are not available for the Plan.

(b) *Statewide County Employees' Retirement Fund*

General Information About the Plan

Plan Description

The County Employees' Retirement Fund (CERF) was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. The CERF is administered by a governing board of directors, which has the authority to adopt rules and regulations for administering the system.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The CERF is a mandatory cost-sharing multiple employer retirement system for each county in the State of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. Complete financial statements of the CERF can be obtained from its administrative offices:

County Employee Retirement Fund
c/o Brydon, Searingen, and England
2121 Schotthill Woods Drive
Jefferson City, Missouri 65101

Benefits Provided

The CERF covers County elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, noncharter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, County prosecuting attorneys, and County sheriffs. Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system.

The CERF provides retirement and death benefits to its members. All benefits vest after eight years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. Employees who have a minimum of eight years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost of living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of the Fund are paid out of funds of the system.

Contributions

Prior to January 1, 2003, participating County employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, in addition to the prior contribution requirements, participating county employees hired on or after February 25, 2002 are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining eight years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Contributions to the plan are governed by state law. State law requires a mandatory employee contribution but does not impose an employer contribution requirement on the County; rather, the various statutory fees are intended to serve as the employer contribution.

The County has elected to contribute 4% of the required 6% contribution for employees hired between February 25, 2002 and December 31, 2002 and 2% of the required for employees hired after December 31, 2002. During 2020, the County collected and remitted to CERF employee contributions of \$850,520, employer contributions of \$383,848 and statutory charges of \$1,259,359.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the County reported a liability of \$7,663,901 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019, rolled forward to December 31, 2019.

The County's proportion of the net pension liability was based on the County's actual share of contributions to the pension plan relative to the actual contributions of all participating employers for CERF plan year ended December 31, 2019. At December 31, 2019, the County's proportion was 3.88960%, an increase from its proportion measured using 3.72716% as of the December 31, 2018 measurement date.

For the year ended December 31, 2020, the County recognized pension expense of \$945,538. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 210,059	\$ 145,939
Net difference between projected and actual earnings on pension plan investments	—	223,705
Change in assumptions	192,214	—
Change in County's proportionate share of contributions	411,490	200,447
County contributions subsequent to the measurement date of December 31, 2019	1,259,359	—
	<u>\$ 2,073,122</u>	<u>\$ 570,091</u>

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Deferred outflows of resources of \$1,259,359 resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in the County's fiscal year following CERF's fiscal year as follows:

<u>Plan Year Ending December 31:</u>	<u>Net Deferred Outflows (Inflows) Of Resources</u>
2021	\$ 134,527
2022	(46,024)
2023	229,884
2024	(74,715)
	<u>\$ 243,672</u>

Actuarial Assumptions

The total pension liability in the January 1, 2019 actuarial valuation, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.7%, approximate
Salary increases	2.91% to 10.83%
Investment rate of return	7.5% per year, compounded annually, net after investment expenses and including inflation

Mortality rates were based the Pub-2010 General Employees Below Median Table, no adjustments for males and 110% scaling for females, and a one-year age set forward for both males and females. The mortality improvement scale is 75% of MP-2018.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates rates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in CERF's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Arithmetic Basis	
		Expected Real Return	Weighted Expected Real Return
U.S. Large Cap Equity	26.00%	7.20%	1.87%
Core Plus	21.00%	2.89%	0.61%
Non-U.S. Equity	14.00%	8.35%	1.17%
Long/Short Equity	9.00%	5.64%	0.51%
U.S. Small Cap Equity	12.00%	8.41%	1.01%
Absolute Return	9.00%	4.25%	0.38%
Core Real Estate	5.00%	6.79%	0.34%
Private Equity	4.00%	10.40%	0.42%
	100.0%		6.30%
		Inflation	2.50%
		Long-term expected geometric return	8.80%

Discount rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current statutory rate and that contributions from employers will be made based on CERF's revenue sources (various fees and penalties paid from the counties). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 11,695,787	\$ 7,663,901	\$ 4,322,043

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CERF financial report.

Payables to the Pension Plan

The County has no outstanding payables to CERF at December 31, 2020.

As previously noted, the County is not required to make contributions to the plan. In addition, no portion of the County's proportionate share of the net pension liability is enforceable against the County under current provisions of state law.

The net pension liability in the governmental activities is primarily liquidated by the general fund.

(c) **Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

(12) **Other Post-Employment Benefit Plan**

Plan Description

The County has a single-employer defined benefit healthcare plan (the Healthcare Plan) that provides medical and prescription drug coverage to retirees. Participants are eligible to retire once they have attained age 55 plus five years of service or age 65.

The County requires retirees to pay the same premiums charged to active participants. The rates being paid for benefits are typically lower than those for individual health insurance policies. The difference between these rates is the implicit rate subsidy.

Retirees and spouses have the same benefits as active employees. Retiree and spousal coverage terminates when the retiree becomes covered under another employer health plan, or becomes eligible to be covered under Medicare at age 65.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Funding Policy

The County is not required to fund the Healthcare Plan and has elected not to do so. County policy dictates the payment of retiree claims as they come due.

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on an actuarial valuation prepared in accordance with the parameters of GASB Statement No. 75. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Employees Covered by Benefit Terms

As of December 31, 2020, the following employees were covered by the benefit terms:

Active employees eligible for coverage	457
Inactive employees or beneficiaries currently receiving benefits	12
	<u>469</u>

Net OPEB Liability

The County's net OPEB liability of \$913,075 was measured as of December 31, 2020 and was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions

The net OPEB liability in the December 31, 2020 actuarial valuation, which is also the date of measurement for financial reporting purposes, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.3%
Salary increases	2.5%
Healthcare cost trend rate	5.4% for 2020, gradually decreasing to an ultimate rate of 3.7% for 2073 and beyond

Discount Rate

The County's plan is pay as you go and there is not a trust set up to hold plan assets. The discount rate of 2.12% for the County's plan reflects a single rate of return equal to the sum of: 1) the actuarial present value of benefit payments projected to be made in future periods where the plan assets are projects to be sufficient to meet benefit payments, calculated using the Long-Term Expected Rate of Return and the actuarial presented value of projects benefit payments not included, calculated using the Municipal Bond Rate.

Mortality rates were based on RP-2014 Mortality for Employees and Healthy Annuitants, with generational projection per Scale MP-2020.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

Changes In The Net OPEB Liability

Balance at December 31, 2019	\$ 757,755
Service cost	35,660
Interest cost	20,987
Effect of economic/demographic gains or (losses)	109,831
Effect of assumptions changes	44,131
Net benefits paid by employer	(55,289)
Net change	<u>155,320</u>
Balance at December 31, 2020	<u>\$ 913,075</u>

The following changes of assumptions are in accordance with GASB 75:

- Discount rate decreased from 2.74% at December 31, 2019 to 2.12% at December 31, 2020

Sensitivity Results

The following presents the County's net OPEB liability as of December 31, 2020, as well as what the County's net OPEB liability would be if it were calculated using a discount that is 1-percentage-point lower (1.12) or 1-percentage-point higher (3.12) than the current rate:

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
County's net OPEB liability	\$ 984,354	\$ 913,075	\$ 848,908

The following presents the County's net OPEB liability as of December 31, 2020, as well as what the County's net OPEB liability would be if it were calculated using a health care trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Trend Rate (5.90%)	1% Increase
County's net OPEB liability	\$ 839,786	\$ 913,075	\$ 997,757

For the year ended December 31, 2020, the County recognized OPEB expenses of \$26,047. At December 31, 2020, the County reported a deferred inflow related to changes in assumptions in the amount of \$7,182 and a deferred outflow related to changes in assumptions and differences between expected and actual experience in the amount of \$85,228 and \$87,777, respectively.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The deferred outflows and deferred inflow of resources related to the OPEB will be recognized in OPEB expense in the County's fiscal year as follows:

<u>Plan Year Ending December 31:</u>	<u>Net Deferred Outflows (Inflows) Of Resources</u>
2021	\$ 42,996
2022	42,996
2023	45,267
2024	34,564
	<u>\$ 165,823</u>

Payables to the OPEB Plan

As of December 31, 2020, the County had no outstanding healthcare premiums related to the OPEB plan.

The OPEB liability in the governmental activities is primarily liquidated by the general fund.

(13) Commitments And Contingent Liabilities

The County is a defendant in a number of claims and lawsuits. The County's legal counsel has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the County and arrive at an estimate, if any, of the amount or range of potential loss to the County. The County's legal counsel has indicated that the resolution of any lawsuits pending is not expected to have a material adverse effect on the basic financial statements of the County. No amount has been provided in the December 31, 2020 basic financial statements for any such claims and lawsuits.

Revenues received from federal and state governments in the current and prior years are subject to audits by the granting agencies. The County believes that adjustments, which may arise from these audits, if any, will not be significant.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements *(Continued)*

(14) Risk Management

The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public officials' errors and omissions, law enforcement errors and omission, and boiler and machinery. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. The MOPERM Board of Directors includes six member representatives, including the Commissioner of the State's Office of Administration and the Missouri Attorney General. MOPERM has the right to assess members' additional premiums to cover deficiencies in claim payments and may also issue refunds when revenues exceed expenses. Property losses are limited to 125% of scheduled property values and other risks are insured up to \$2,000,000 with deductibles varying between \$1,000 and \$10,000 per incident. MOPERM is responsible for claims within its specified self-insured retention limits and provides coverage for large losses through excess insurance agreements. The County had no settlements in excess of insurance coverage in any of the past three years. Total premiums paid to MOPERM by the County in 2020 were \$807,674.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust. Membership in the Trust is open to counties in the State of Missouri, which are members of MAC, cities located within such counties, and other governmental entities established by such counties whose employees have the same status as county employees for purposes of workers' compensation. The Trust is governed by a 5-member board of directors, all of whom are county officials. They are elected to serve 3-year staggered terms by a majority vote of the Trust members. Membership in the Trust currently includes 90 out of 114 counties and 11 related agencies. Total premiums paid to the MAC Workers Compensation Trust Fund by the County in 2020 totaled \$447,661.

Self-Insured Employee Benefits

The County maintains three internal service funds to account for its self-insured coverage of County employees and their dependents for health, dental, and workers' compensation benefits. Under these self-insurance programs, coverage is provided up to a maximum of \$120,000, \$1,250 and \$500,000 for each health, dental, and workers' compensation claims, respectively. The County has commercial reinsurance for claims in excess of the health and workers' compensation individual claim maximum. No reinsurance is in place for dental because the County's plan does not provide for individual claims in excess of \$1,250. The claims liability, as reported in the Internal Service funds, is based on the GASB Statement No. 10 requirements that a liability for claims be recorded if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. There were no significant changes in coverage during the year.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

Effective June 1, 2013, the County is no longer self-insured for workers' compensation, and has purchased insurance for workers' compensation coverage. The claims liability for workers' compensation at December 31, 2020 relates to claims incurred prior to June 1, 2013.

Changes in the internal service funds claims liability for the past two years are as follows:

	2020			
	Beginning Of Year Claims Liability	Current Year Claims And Changes In Estimates	Claim Payments	End Of Year Claims Liability
Self-insured health plan, including prescription drugs	\$ 102,490	\$ 2,531,552	\$ (2,449,711)	\$ 184,331
Self-insured dental plan	27,340	225,625	(230,432)	22,533
Self-insured worker's compensation	606,218	801	(34,793)	572,226
	<u>\$ 736,048</u>	<u>\$ 2,757,978</u>	<u>\$ (2,714,936)</u>	<u>\$ 779,090</u>

	2019			
	Beginning Of Year Claims Liability	Current Year Claims And Changes In Estimates	Claim Payments	End Of Year Claims Liability
Self-insured health plan, including prescription drugs	\$ 325,519	\$ 2,415,565	\$ (2,638,594)	\$ 102,490
Self-insured dental plan	19,621	257,321	(249,602)	27,340
Self-insured worker's compensation	653,873	(46,183)	(1,472)	606,218
	<u>\$ 999,013</u>	<u>\$ 2,626,703</u>	<u>\$ (2,889,668)</u>	<u>\$ 736,048</u>

(15) Conduit Debt

During 2016, pursuant to the statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$93,115,887 of "Chapter 100" bonds in order to finance the construction of a facility and purchase of equipment for Kraft Heinz Foods Company. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Kraft Heinz Foods Company. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2020, \$68,349,102 of bonds are still outstanding.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

During 2017, pursuant to the statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$53,000,000 of "Chapter 100" bonds in order to finance construction of a facility and purchase of equipment for Dana Light Axle Products, LLC. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Dana Light Axle Products, LLC. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2020, \$53,000,000 of bonds are still outstanding.

During 2017, pursuant to the statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$44,000,000 of "Chapter 100" bonds in order to finance construction of a facility and project improvements for Ryan Boone County, LLC, the Smith & Wesson Corp. Project. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Ryan Boone County, LLC, the Smith & Wesson Corp. Project. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2020, \$38,727,582 of bonds are still outstanding.

During 2018, pursuant to the statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$23,000,000 of "Chapter 100" bonds in order to finance construction of a facility and project improvements for Ryan Boone County, LLC, the Smith & Wesson Corp. Project. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Ryan Boone County, LLC, the Smith & Wesson Corp. Project. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2020, \$20,282,152 of bonds are still outstanding.

During 2019, pursuant to statutory provisions of Revised Statutes of Missouri (RSMo) 100, the County issued \$142,000,000 of "Chapter 100" bonds in order to finance the construction of a dairy processing facility, storage facility and wastewater treatment facility on the real property for Aurora Organic Dairy Corp. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon payment of the bonds, ownership of the acquired facilities transfers to Aurora Organic Dairy Corp. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. At December 31, 2020, \$107,872,671 of bonds are still outstanding.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

(16) Encumbrances

Encumbrances by fund as of December 31, 2020 are as follows:

General Fund	\$ 823,530
Road and Bridge Fund	2,230,879
Community Children's Services Fund	190,158
911/Emergency Management Sales Tax Fund	1,203,135
Law Enforcement Services Fund	32,379
Nonmajor Governmental Funds	<u>67,849</u>
	<u>\$ 4,547,930</u>

(17) Fund Balances

	Major Funds						Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Road & Bridge Fund	Community Children's Services Fund	911/Emergency Management Sales Tax Fund	Law Enforcement Services Fund	Recovery Act Stimulus Fund		
Fund Balances								
Nonspendable:								
Prepaid items	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Total Nonspendable	---	---	---	---	---	---	---	---
Restricted for:								
General Government Operations:							2,342,495	2,342,495
Assessment	---	---	---	---	---	---	366,733	366,733
Collector tax maintenance	---	---	---	---	---	---	261,488	261,488
Elections	---	---	---	---	---	---	723,616	723,616
Record preservation	---	---	---	---	---	---	---	---
Public Safety & Judicial Operations:							770,000	3,267,438
Sheriff/Corrections	---	---	---	---	2,497,438	---	507,378	795,742
Courts	---	---	---	---	288,364	---	70,660	337,350
Prosecuting Attorney	---	---	---	26,539,168	266,690	---	103,217	26,642,405
911/Emergency Management	---	---	---	---	---	---	28,088	28,088
Domestic violence	---	---	---	---	---	50	3,133,905	3,133,955
Community health	---	---	13,452,896	---	---	---	---	13,452,896
Children's Services	---	---	---	---	---	---	40,452	17,301,437
Roads & bridges	---	17,260,985	---	---	---	---	4,997,952	4,997,952
Building improvements	---	---	---	---	---	---	598,509	598,509
Debt service	---	---	---	---	---	---	69,133	69,133
Other purposes	---	---	---	---	---	---	---	---
Total Restricted	---	17,260,985	13,452,896	26,539,168	3,652,492	50	14,013,626	74,319,237
Committed to:							253,907	253,907
Elections	---	---	---	---	---	---	331,607	331,607
Public safety & judicial - Courts	---	---	---	---	---	---	---	---
Building improvements	---	---	---	---	---	---	142,407	477,407
Other purposes	335,000	---	---	---	---	---	---	---
Total Committed	335,000	---	---	---	---	---	717,921	1,062,921
Assigned to:							---	1,308,542
Appropriated fund balance	2,308,542	---	---	---	---	---	---	823,530
Other purposes	823,530	---	---	---	---	---	---	3,133,972
Total Assigned	3,132,072	---	---	---	---	---	---	21,060,319
Unassigned	21,060,319	---	---	---	---	---	---	---
Total Fund Balances	\$ 24,527,391	\$ 17,260,985	\$ 13,452,896	\$ 26,539,168	\$ 3,652,492	\$ 50	\$ 14,711,547	\$ 99,574,549

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (*Continued*)

(18) Tax Abatements

Boone County, Industrial Development Bonds (Chapter 100 Bonds)

The County is authorized to issue Industrial Development Bonds (also referred to as "Chapter 100 Bonds") under Article VI, Section 27(b) of the Missouri Constitution and Sections 100.010 to 100.200 of the Revised Statutes of Missouri (RSMo), as amended. (See Note 15) The bonds finance industrial development projects for private corporations, partnerships and individuals ("the recipient"). The types of projects that can be financed include the costs of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities which provide interstate commerce, industrial plants, and facilities for other commercial purposes, including land, buildings, fixtures and machinery. The recipient conveys to the County fee simple title to the site, improvements, and/or equipment related to the industrial development project. At the same time, the County will lease the site, improvements, and/or equipment back to the recipient pursuant to a lease agreement. The lease agreement requires the recipient to use the proceeds of the bonds to purchase and construct the project or equipment. The recipient is obligated to make lease payments in amounts that are sufficient to pay the principal and interest on the bonds as they become due. Thus, the County acts as a conduit for the financing. Because the County has ownership of the project, no real and/or personal property taxes are owed. The amount of the payment in lieu of tax can be a specific dollar amount, a percentage of the tax that would otherwise be owed based on assessed value, and/or a reduced assessed value. At times, the County requires recipients to make commitments related to maintaining or creating jobs. If commitments are not met, penalty payments are made by the recipient to the County.

The County currently has two Industrial Development Bond tax abatement agreements in effect as disclosed in the table below.

City Of Columbia, Tax Increment Financing (TIF)

The City of Columbia has authorized Tax Increment Financing (TIF) districts under Sections 99.805 through 99.875 of the RSMo, as amended. The type of taxes being abated by this program are Payments In Lieu of Taxes (PILOT) and Economic Activity Taxes (EATS). Tax increment financing (TIF) is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects. Per 99.810 RSMo, the criteria for recipients to be eligible for the program are as follows:

- (1) The redevelopment area on the whole is a blighted area, a conservation area, or an economic development area, and has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of tax increment financing. Such a finding shall include, but not be limited to, a detailed description of the factors that qualify the redevelopment area or project pursuant to this subdivision and an affidavit, signed by the developer or developers and submitted with the redevelopment plan, attesting that the provisions of this subdivision have been met;

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

- (2) The redevelopment plan conforms to the comprehensive plan for the development of the municipality as a whole;
- (3) The estimated dates, which shall not be more than twenty-three years from the adoption of the ordinance approving a redevelopment project within a redevelopment area, of completion of any redevelopment project and retirement of obligations incurred to finance redevelopment project costs have been stated, provided that no ordinance approving a redevelopment project shall be adopted later than ten years from the adoption of the ordinance approving the redevelopment plan under which such project is authorized and provided that no property for a redevelopment project shall be acquired by eminent domain later than five years from the adoption of the ordinance approving such redevelopment project;
- (4) A plan has been developed for relocation assistance for businesses and residences;
- (5) A cost-benefit analysis showing the economic impact of the plan on each taxing district which is at least partially within the boundaries of the redevelopment area. The analysis shall show the impact on the economy if the project is not built, and is built pursuant to the redevelopment plan under consideration. The cost-benefit analysis shall include a fiscal impact study on every affected political subdivision, and sufficient information from the developer for the commission established in section 99.820 to evaluate whether the project as proposed is financially feasible;
- (6) A finding that the plan does not include the initial development or redevelopment of any gambling establishment, provided however, that this subdivision shall be applicable only to a redevelopment plan adopted for a redevelopment area designated by ordinance after December 23, 1997.

Assessed Valuation of "base year" is established and 100% of the taxes resulting from the incremental increase in assessed valuation are remitted to the Project Special Allocation Fund rather than disbursed to various taxing entities. For the EATs, the base amount is established and 50% of the incremental increase in EAT's is remitted to the Special Allocation fund. Cash in the Special Allocation fund is disbursed to the Trustee and then to the Developer through semiannual payments for the Notes issued. There is no provision for recapturing abated taxes or for adjusting the base assessed valuation or the base EATs. Taxes revert back to the taxing entities at the end of the abatement period or upon payoff of the Notes issued, whichever comes first.

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements (Continued)

The County is impacted by four City of Columbia tax increment financing arrangements, as disclosed in the table below.

City Of Centralia, Enhanced Enterprise Zone (EEZ)

The City of Centralia has authorized an Enhanced Enterprise Zone under Sections 135.950 through 135.973 of the RSMo, as amended. The type of taxes being abated are *ad valorem* real property tax on real property excluding land. This program is used to assist or provide incentive for businesses to locate or expand in the Centralia EEZ. The criteria for recipients to be eligible for the program is an investment of \$100,000 or more in new buildings or expansion or \$1M in replacement and at least 2.0 full time equivalent (FTE) jobs created. The recipients' taxes are reduced by up to 70% of real property tax for 10 years on the assessed value assigned to the EEZ project. The amount of the abatement is determined by the construction costs which must be shared with the county assessor; the increased assessed value is abated by up to 70%. The Collector of Revenue continues to collect and distribute property taxes on the unimproved property and on the unabated portion of the improved property. The recipient commits to maintaining the 2.0 FTE's and the investment in the capital assets and will repay any taxes abated if it is determined that conditions are not met.

A summary of the taxes abated through County programs or other (outside) governments for the year ended December 31, 2020 follows:

<u>Tax Abatement Program</u>	<u>Start Date of Abatement Period</u>	<u>End Date of Abatement Period</u>	<u>Tax Type Abated</u>	<u>Boone County Taxes Abated for 2020</u>	<u>Boone County Taxes Recaptured for 2019</u>
Boone County Agreements					
Chapter 100 Bonds - Kraft Heinz Food Company	January 2017	December 2023	Property Tax	\$ 16,830	\$ 4,207
Chapter 100 Bonds - Dana Axle	December 2017	December 2025	Property Tax	25,529	12,764
Chapter 100 Bonds - American Outdoor Brands	December 2017	December 2027	Real Estate Tax	21,455	10,728
Chapter 100 Bonds - American Outdoor Brands	December 2018	December 2028	Property Tax	6,863	3,431
Chapter 100 Bonds - Aurora Organic Dairy	December 2018	December 2028	Real Estate and Property Tax	73,463	18,366
City of Columbia Agreements					
TIF - Tiger Hotel Redevelopment (EATS)	July 2009	July 2032	a EATS	25,604	—
TIF - Tiger Hotel Redevelopment (PILOT)	July 2009	July 2032	a PILOT	1,745	—
TIF - Regency Hotel Redevelopment (EATS)	February 2011	February 2034	a EATS	24,503	—
TIF - Regency Hotel Redevelopment (PILOT)	February 2011	February 2034	a PILOT	4,021	—
IBM Lease	May 2010	May 2020	Real Estate Tax	2,292	1,071
City of Centralia Agreements					
City of Centralia Enhanced Enterprise Zone	June 2013	June 2023	Property tax	547	—
Totals for Boone County for 2020				\$ 202,852	\$ 50,567

BOONE COUNTY, MISSOURI

Notes To Basic Financial Statements *(Continued)*

(19) COVID-19

During 2020, the World Health Organization declared the outbreak of COVID-19 to be a pandemic. COVID-19 has spread across the globe and is impacting worldwide economic activity. The COVID-19 outbreak poses the risk that the County, or its employees, contractors, residents, local businesses, and other partners may be prevented from conducting business activities for a period of time, including due to shutdowns that may be requested or mandated by governmental authorities. County offices were closed to the public for several months, although essential services were maintained during that time. In recent months, local economic activity has increased but not yet to the pre-pandemic levels. The County is monitoring the status of COVID-19, and continues to reassess plans and procedures. The extent to which COVID-19 will impact the County on a longer-term basis will depend on future economic recovery and resumed business activity in the County and the region.

During 2020, the County expended \$21,174,226 under the Coronavirus Relief Fund passed through the State of Missouri.

BOONE COUNTY REGIONAL SEWER DISTRICT - SEWER MAINTENANCE SUMMARY

FISCAL YEAR 2021	Service Calls							Sewer Maintenance Activities & Quantities													
	Public Gravity Main Calls	WRF & PUMP STATION ALARM	PRIVATE PROBLEM	CONTRACT & emergency locates	STEP and GRINDER PUMP SERVICE CALLS	TOTAL LABOR COST	AVERAGE LABOR COST / CALL	STEP PUMP REPLACEMENT	GRINDER PUMP REPLACEMENT	Pump station maintenance - pump removal activity	SEWER MAIN CLEANED BY FLUSHING and root saw	CCTV INSPECTION	pressure sewer repairs	Sewer Main replacement-footage	Sewer Main - New Construction including force main	CIPP Projects completed -footage	MANHOLE ADJUSTED or REPAIRED	MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	Dry Tons of Sludge Hauled	GALLONS OF SLUDGE REMOVED FROM FACILITIES	ONE CALL - ACTUALL LOCATES performed
JANUARY	0	7	3	0	15	\$4,097	\$152	1	1	2	710	2,805	1	0	0	0	0	0	0	31,250	64
FEBRUARY	0	8	5	0	16	\$6,007	\$207	2	2	2	10,435	1,073	0	0	715	0	0	0	0	0	51
MARCH	0	5	5	1	24	\$4,019	\$115	1	3	5	13,925	3,260	0	0	1,944	0	0	20	5	11,250	64
APRIL	0	3	6	1	13	\$3,770	\$164	2	0	6	25,460	835	0	10	1,259	0	1	7	5	30,000	55
MAY	1	0	3	0	12	\$2,252	\$141	0	0	2	11,580	1,972	2	0	1,865	0	0	11	19	21,250	77
JUNE	0	5	5	2	20	\$5,993	\$176	4	1	7	22,755	0	1	0	1,326	0	0	10	22	0	80
JULY	1	1	2	1	17	\$3,848	\$175	5	1	3	14,910	366	0	0	0	3	0	0	2	0	78
AUGUST	0	1	3	1	17	\$3,615	\$164	1	2	5	4,675	0	1	20	2,174	0	0	4	0	10,000	134
SEPTEMBER	0	4	7	2	16	\$4,500	\$155	2	2	5	0	3,120	0	15	6,300	0	1	0	0	0	104
OCTOBER	0	4	4	0	16	\$3,184	\$133	5	3	2	13,180	0	0	0	124	0	1	2	7	0	88
NOVEMBER	0	3	2	3	19	\$4,578	\$170	2	3	0	11,335	1,055	2	0	0	0	1	0	0	25,000	71
DECEMBER	1	4	3	1	19	\$3,343	\$115	1	2	2	14,340	1,556	0	0	15	0	2	0	4	12,500	48
TOTAL	3	45	48	12	204	\$49,206	\$1,869	26	20	41	143,270	16,042	7	45	15,722	0	9	54	64	131,250	914
Monthly Avg	0	4	4	1	17	\$4,101	\$156	2	2	3	11,939	1,337	1	3	1,310	0	1	4	5	10,900	76

BOONE COUNTY REGIONAL SEWER DISTRICT - SEWER MAINTENANCE SUMMARY

FISCAL YEAR 2020	Public Gravity Main Calls	WRF & PUMP STATION ALARM	PRIVATE	CONTRACT & emergency locates	STEP and GRINDER PUMP	TOTAL LABOR COST	AVERAGE LABOR COST / CALL	STEP PUMP REPLACEMENT	GRINDER PUMP REPLACEMENT	Pump station maintenance - pump removal activity	SEWER MAIN CLEANED BY FLUSHING and root saw	CCTV INSPECTION	pressure sewer repairs	Sewer Main replacement-footage	Sewer Main - New Construction including force main	CIPP Projects completed -footage	MANHOLE ADJUSTED or REPAIRED	MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	GALLONS OF SLUDGE REMOVED FROM FACILITIES	ONE CALL - ACTUAL LOCATES performed
JANUARY	1	1	5	2	19	\$5,005	\$179	0	3	5	30,160	1,164	2	10	0	0	2	0	75,000	45
FEBRUARY	1	2	3	0	10	\$2,132	\$133	1	2	8	18,255	270	1	0	50	0	2	1M	87,500	28
MARCH	2	3	8	0	14	\$4,277	\$158	0	5	2	20,175	705	0	0	0	0	0	0	100,000	51
APRIL	2	1	4	1	21	\$4,203	\$150	2	2	6	0	660	0	0	1,900	0	2	0	60,000	79
MAY	1	1	5	2	21	\$4,792	\$158	5	1	0	0	0	2	0	2,690	0	0	20M 3L	72,500	75
JUNE	0	6	2	1	17	\$2,917	\$112	3	2	2	10,370	0	1	0	0	0	5	0	70,000	67
JULY	0	4	5	1	16	\$3,082	\$140	1	0	2	0	3,041	1	0	0	0	1	0	87,500	92
AUGUST	0	4	5	4	18	\$4,681	\$151	0	0	5	0	533	2	0	0	0	1	0	25,000	111
SEPTEMBER	1	5	0	1	24	\$4,740	\$148	0	3	3	355	511	0	0	0	0	2	0	65,000	96
OCTOBER	1	4	2	0	19	\$3,439	\$132	0	2	5	0	630	0	0	1,395	0	2	4M 2L	49,000	102
NOVEMBER	2	0	1	1	8	\$1,912	\$147	1	2	0	920	2,712	2	16	0	0	1	0	29,000	61
DECEMBER	3	0	3	0	10	\$3,111	\$194	0	1	4	1,206	974	1	0	200	0	1	0	0	112
TOTAL	14	43	13	187	\$44,291	\$1,802	13	23	42	81,441	11,200	12	26	6,235	19	25M 5LH	720,500	919		
Monthly Ave	1	3	4	1	16	\$3,691	\$150	1	2	4	6,787	933	1	2	520		3		60,050	77

BOONE COUNTY REGIONAL SEWER DISTRICT - SEWER MAINTENANCE SUMMARY

FISCAL YEAR 2019	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	Monthly Avg
	0	1	0	2	0	1	1	0	1	2	2	1	11	1
Public Gravity Main Calls	3	0	4	3	1	4	1	0	1	3	1	4	25	2
WRF & PUMP STATION ALARM	7	5	1	0	2	0	1	4	3	6	8	13	50	4
PRIVATE	3	0	0	0	0	2	0	0	0	1	0	1	7	1
CONTRACT & emergency locates	17	27	17	13	17	16	20	19	20	23	11	14	214	18
STEP and GRINDER PUMP	\$4,100	\$3,259	\$2,273	\$1,900	\$4,900	\$4,476	\$4,277	\$4,293	\$4,239	\$5,477	\$3,961	\$5,642	\$48,797	\$4,066
TOTAL LABOR COST	\$152	\$102	\$126	\$106	\$245	\$195	\$171	\$187	\$170	\$148	\$165	\$176	\$1,943	\$162
AVERAGE LABOR COST / CALL	0	0	2	4	1	1	1	2	0	0	2	2	13	13
STEP PUMP REPLACEMENT	4	3	2	2	3	2	4	1	1	2	2	0	26	2
GRINDER PUMP REPLACEMENT	3	1	0	3	3	3	0	2	6	2	1	4	28	2
Pump station maintenance - pump removal activity	0	6,963	2,045	18,910	1,863	22,378	20,850	0	0	20,510	19,725	22,025	135,269	11,272
SEWER MAIN CLEANED BY FLUSHING and root saw	0	1,200	0	1,410	2,242	7,298	1,934	374	850	607	2,637	377	18,929	1,577
CCTV INSPECTION	1	1	2	2	0	0	4	6	4	0	1	0	21	2
pressure sewer repairs	0	0	20	0	28	0	25	13	13	5	0	13	117	13
Sewer Main replacement-footage	0	0	0	1,223	897	250	3,751	2,174	0	0	5,855	929	15,076	1,365
Sewer Main - New Construction including force main	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Main - New Construction including force main	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CIPP Projects completed -footage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CIPP Projects completed -footage	0	0	0	5	4	0	0	0	0	7	0	0	16	16
MANHOLE ADJUSTED or REPAIRED	0	0	0	0	4	0	0	0	0	0	0	0	15	15
MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	0	0	0	0	4	0	0	0	0	0	3	8	15	8
MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	30,000	52,500	32,500	72,500	42,500	55,000	5,000	47,500	52,500	55,000	72,500	115,000	632,500	52,700
GALLONS OF SLUDGE REMOVED FROM FACILITIES	32	53	47	109	93	86	107	116	84	66	39	46	878	73
ONE CALL - ACTUALL LOCATES performed														

BOONE COUNTY REGIONAL SEWER DISTRICT - SEWER MAINTENANCE SUMMARY

FISCAL YEAR 2018	Public Gravity Main Calls		PRIVATE	CONTRACT & emergency locates	STEP and GRINDER PUMP	TOTAL LABOR COST	AVERAGE LABOR COST / CALL	STEP PUMP REPLACEMENT	GRINDER PUMP REPLACEMENT	Pump station maintenance - pump removal activity	SEWER MAIN CLEANED BY FLUSHING and root saw	CCTV INSPECTION	Sewer Main replacement-footage	Sewer Main - New Construction including force main	CIPP Projects completed -footage	MANHOLE ADJUSTED or REPAIRED	MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	GALLONS OF SLUDGE REMOVED FROM FACILITIES	ONE CALL - ACTUAL LOCATES performed
	WRF & PUMP STATION ALARM																		
JANUARY	2	2	6	0	24	\$6,060	\$202	1	1	0	10,346	0	0		0	4		20,000	22
FEBRUARY	2	1	13	1	16	\$3,451	\$105	1	4	3	13,419	13,419	0		0	0		50,000	45
MARCH	0	0	6	0	14	\$3,940	\$197	0	2	2	25,662	25,662	0		0	0		95,000	36
APRIL	2	3	0	0	11	\$946	\$59	0	1	3	38,981	3,352	0		0	0		103,750	107
MAY	1	3	5	0	7	\$1,534	\$96	2	2	4	0	3,395	0		0	5		57,500	125
JUNE	2	3	7	0	21	\$5,876	\$210	0	1	2	1,900	2,170	10		0	1		27,500	63
JULY	0	1	0	0	13	\$2,097	\$150	2	1	2	0	9,083	0		0	0		92,500	73
AUGUST	0	0	2	1	12	\$3,078	\$205	1	2	2	4,295	0	0		0	0		37,500	89
SEPTEMBER	1	5	6	2	9	\$2,750	\$120	2	2	3	0	560	0		560	0		147,800	81
OCTOBER	2	1	4	1	20	\$5,907	\$211	3	5	0	0	0	20		0	0		7,500	75
NOVEMBER	3	5	6	0	23	\$13,121	\$355	3	5	1	6,233	4,439	0	10,781	0	0	24	50,000	84
DECEMBER	0	5	6	0	17	\$5,568	\$199	0	0	2	0	0	0	0	0	0	0	42,500	65
TOTAL	15	29	61	5	187	\$54,328	\$2,109	15	26	24	100,836	62,080	30	10,781	560	10	24	731,550	865
Monthly Avg	1	2	5		16	\$4,527	\$176	1	2	2	8,403	5,173	3			1	2	60,963	72

BOONE COUNTY REGIONAL SEWER DISTRICT - SEWER MAINTENANCE SUMMARY

FISCAL YEAR 2017	Public Gravity Main Calls	WRF & PUMP STATION ALARM	PRIVATE	CONTRACT & emergency locates	STEP and GRINDER PUMP	TOTAL LABOR COST	AVERAGE LABOR COST / CALL	STEP PUMP REPLACEMENT	GRINDER PUMP REPLACEMENT	Pump station maintenance - pump removal activity	SEWER MAIN CLEANED BY FLUSHING and root saw	CCTV INSPECTION	Sewer Main replacement-footage	Sewer Main - New Construction including force main	CIPP Projects completed -footage	MANHOLE ADJUSTED or REPAIRED	MANHOLES RELINED and NEW MANHOLE CONSTRUCTION	GALLONS OF SLUDGE REMOVED FROM FACILITIES	ONE CALL - ACTUALL LOCATES performed
JANUARY	2	1	5	0	18	\$4,024	\$155	0	3	1	11,284	3,790	0	0	0	0	0	127,500	145
FEBRUARY	1	0	11	0	28	\$3,902	\$98	1	0	0	12,850	6,198	20	0	0	0	0	65,000	114
MARCH	0	0	13	0	14	\$3,352	\$124	0	1	0	22,164	1,401	0	30	0	0	0	30,000	126
APRIL	2	0	2	0	12	\$1,368	\$86	0	2	0	37,391	350	10	0	0	0	0	167,500	193
MAY	3	5	0	0	21	\$4,126	\$142	1	0	4	4,738	5,490	0	0	0	0	0	85,000	178
JUNE	4	1	1	0	15	\$2,156	\$103	2	0	0	0	0	16	0	0	0	0	10,000	72
JULY	0	0	3	1	7	\$1,804	\$164	0	1	2	0	0	40	0	236	0	0	30,000	55
AUGUST	1	0	5	1	8	\$3,200	\$213	0	2	0	0	0	755	0	0	0	1	20,000	60
SEPTEMBER	1	1	2	1	10	\$1,632	\$109	0	0	3	12,245	0	0	25,644	0	0	42	37,500	72
OCTOBER	1	0	4	1	17	\$2,520	\$110	2	1	2	8,635	2,400	0	0	0	0	0	27,500	62
NOVEMBER	1	0	5	1	23	\$2,460	\$82	0	4	2	16,628	9,202	0	0	1,900	0	2	17,500	66
DECEMBER	4	2	0	0	17	\$3,268	\$142	2	0	0	23,658	0	10	0	0	4	0	161,500	37
TOTAL	20	10	51	5	190	\$33,812	\$1,528	8	14	14	149,593	28,831	851	25,674	2,136	4	45	779,000	1,180
Monthly Avg	2	1	4	0	16	\$2,818	\$127	1	1	1	12,466	2,403	71	2,140	178	0	4	64,917	98

73-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:


Now on this day, the County Commission of the County of Boone does hereby approve the following 2022-2023 Missouri Department of Transportation Highway Safety & Traffic Division grant applications from the Boone County Sheriff s Department:

- DWI Saturation Enforcement
- Hazardous Moving Violation (HMV) Enforcement
- Dedicated Impaired Driving Enforcement
- Dedicated Hazardous Moving Violation (HMV) Enforcement

It is further ordered the Boone County Commissioners are hereby authorized to sign the attached authorization forms for said grant applications.

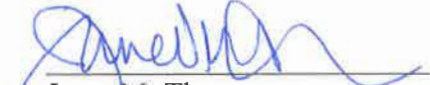
Done this 24th day of February 2022.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner



Highway Safety and Traffic Division
P.O. Box 270
Jefferson City, MO 65102
1-800-800-2358 or 573-751-4161

COUNTY AUTHORIZATION

On February 24th, 2022 the County Commission of Boone
County discussed participation in Missouri's Highway Safety Program.

It is agreed the County should participate in Missouri's Highway Safety Program.
It is further agreed the County Sheriff will investigate the possibilities of attaining
financial assistance from the Highway Safety Division.

When funding from the Highway Safety Division is no longer available, the local
government entity agrees to make a dedicated attempt to continue support for
this traffic safety effort.



County Commissioner



County Commissioner



Presiding Commissioner



Highway Safety and Traffic Division
TRAFFIC ENFORCEMENT APPLICATION
October 01, 2022 through September 30, 2023
 (Application due by March 01, 2022)

Highway Safety and Traffic Division
 P.O. Box 270
 830 MoDOT Drive
 Jefferson City, MO 65102

Agency:	Boone County Sheriff's Office	Agency ORI#:	MO0100000
Address:	2121 County Dr.	Federal Tax ID#:	436000349
		DUNS #:	GKUHNLX9MJJ3
City:	Columbia	State:	MO
Phone:	573-875-1111	Zip:	65202-9064
Contact:	Sgt. Nikki Antimi	County:	Boone
Jurisdiction:	Urban	Fax:	573-874-8953
Targeted Population:	All Drivers	Email:	dantimi@boonecountymo.org
		Jurisdiction Population:	180,463

Project activity for which your agency is requesting funding:
 Hazardous Moving Violation

Project Title:	Dedicated HMV Enforcement	Requested Amount:	\$94,150.00
Brief Description:	Dedicated HMV Enforcement		

 Dan Atwill
 Authorizing Official

(Signature)
 Authorizing Official Signature

 Presiding Commissioner
 Authorizing Official Title

PROBLEM IDENTIFICATION

Speed and aggressive driving can be any one of us, when we make the choice to drive over the speed limit; change lanes several times in a short distance and/or follow too closely. Aggressive driving is a costly decision, often made in an instant, but can have lifelong consequences. According to the National Highway Traffic Safety Administration, aggressive driving is when an individual commits a combination of moving traffic offenses so as to endanger other persons or property. During the last five years (2015-2019), the combination of aggressive driving behaviors contributed to 53 percent of fatalities and 44 percent of serious injuries in Missouri. Speed-related conditions, including exceeding the speed limit and too fast for conditions, accounted for the most fatalities of all aggressive driving behaviors. Thirty-six percent of all Missouri fatalities over the last five years were speed related.

From 2018 to 2020, Boone County had 6,329 reported motor vehicle crashes and this number includes 41 fatal motor vehicle crashes. We know that more often than not, these motor vehicle crashes are caused, at least in part, by speeding, careless driving, inattention or other hazardous moving violations.

When looking at the probable contributing circumstances for the 6,329 reported motor vehicle crashes there are several that stand out. Below are the various probable contributing circumstances and the number of crashes that listed them as a probable factor in the crash.

- Failed to Yield: 1,075 total
- Too Fast for Conditions: 943 total
- Following too Close: 825 total
- Improper Lane use/Change: 727 total
- Distracted/Inattentive: 708 total
- Violation Signal/Sign: 273 total
- Speed - Exceeded Limit: 246 total
- Improper Turn: 184 total
- Improper Passing: 88 total
- Wrong Side (not passing): 75 total

Core Performance Measure Goals

1. Based on a goal of 0 fatalities by 2030, Missouri is projecting a five-year average target of 361.0 speed related fatalities by December 31, 2022.

The goal of the Boone County Sheriff's Office is to continue our commitment to decreasing hazardous moving violation driving related crashes, to include fatality crashes. During the 2022-2023 grant year, we plan to continue to utilize our Full-Time HMV / Traffic Unit to assist in addressing hazardous driving on a regular daily basis, in addition to conducting HMV slowdown patrols throughout the year.

An objective is for our Full-Time HMV / Traffic unit to maintain a high profile, which includes outreach opportunities and highly visible patrol activities.

PROJECT DESCRIPTION

The Boone County Sheriff's Office plans to continue using our Full-Time HMV/Traffic Unit personnel to combat hazardous moving violations in Boone County. If approved, this grant will fund the salary and benefit costs of two members of the Traffic Unit who will be tasked with conducting HMV enforcement.

Enforcement will be performed throughout Boone County with concentration on known problem areas and areas with high traffic volumes. The intent is to have the deputy work Monday through Friday, primarily between the hours of 7:00 a.m. and 7:00 p.m. Our goal will be to address all observed violations, with an emphasis on enforcing speeding violations and other hazardous moving violations, such as speeding, following too close, careless and imprudent driving, stop sign/red-light violation, failure to yield and lane violations, to reduce the hazardous moving violation driving related crashes to include fatality crashes.

The focus of our enforcement efforts will primarily be on County Roadways, US Highway 63, Interstate 70, various state maintained roadways within Boone County and City Streets within the City of Columbia. In 2021, Boone County had 20 fatal motor vehicle crashes. Of the 20 fatal crashes, 7 of them occurred within the city of Columbia, 9 occurred on State Highways outside of the City of Columbia and 4 occurred on county roadways. The Boone County Sheriff's Office Traffic Unit will focus their enforcement efforts on all roadways within Boone County.

SUPPLEMENTAL INFORMATION

<u>Question</u>	<u>Answer</u>
You must answer the following questions.	
1 Does your agency have and enforce an internal safety belt policy for all personnel?	Yes
2 Does your agency have and enforce a policy restricting cell phone use while driving?	Yes
3 Does your agency report racial profiling data annually?	Yes
4 Does your agency report to STARS?	Yes
5 Does your agency report UCR information annually?	Yes
6 Please explain any NO answer(s) to questions 1-5:	
7 Have any of your officers/personnel been debarred and are therefore not eligible to receive federal funds for reimbursement of salary, fringe benefits, or overtime?	No
8 Does your agency have adequate manpower to fully expend the funds requested in this application?	Yes
9 If NO, please explain.	
10 Have any significant changes occurred with your agency within the last year that would affect performance, including personnel or system changes?	Yes
11 If YES, please explain. We are currently short 11 deputies and two investigators within the Enforcement Branch. We also have 22 current vacancies within the Detention Branch (Detention Officers & Control Room Officers). This has caused some issues with deputies wanting to fill our overtime details, as they have mandatory overtime for shift and jail coverage. However, all of our FT traffic unit positions have been filled until recently, with hopes to fill the last one soon.	
12 Are you aware of any fraud, waste or abuse on grant projects in your office/agency within the last 5 years?	No
13 If YES, please explain.	
14 If your agency received Highway Safety grant funding in the last three (3) fiscal years and there were unexpended balances, please explain why. We have experienced a substantial unexpended balance with our DWI Saturation grant in the past. Due to patrol staffing levels, there has been some difficulty in filling the saturation and slowdown details throughout the year. COVID-19 also put a pause on details for several months in 2020.	
15 Did your political entity receive more than 80% of its annual gross revenues in Federal Awards in your preceding fiscal year?	No
16 Did your political entity receive \$25,000,000 or more in Federal Awards in your preceding fiscal year?	No

17 If you answered NO to either question 15 and 16, DO NOT answer this question. If you answered YES to both question 15 and 16, and the public does not have access to this information, list the names and compensation amounts of the five most highly compensated employees in your business or organization (the legal entity to which the DUNS number it provided belongs).

Please use the most current 12-months of data available for answering questions 18-23. INCLUDE ALL OF YOUR AGENCY'S STATISTICS, NOT JUST THOSE ISSUED DURING GRANT ACTIVITY.

18 Total number of DWI violations written by your agency.	136
19 Total number of speeding citations written by your agency.	734
20 Total number of HMV citations written by your agency.	1048
21 Total number of child safety/booster seat citations written by your agency.	27
22 Total number of safety belt citations written by your agency.	249
23 Total number of warnings issued.	4788

Use the most current three years crash data from the Missouri State Highway Patrol (MSHP) or your internal record management system for questions 24-34.

24 Total number of traffic crashes.	6329
25 Total number of traffic crashes resulting in a fatality.	41
26 Total number of traffic crashes resulting in a serious injury.	1681
27 Total number of speed-related traffic crashes.	1144
28 Total number of speed-related traffic crashes resulting in a fatality.	21
29 Total number of speed-related traffic crashes resulting in a serious injury.	348
30 Total number of alcohol-related traffic crashes.	319
31 Total number of alcohol-related traffic crashes resulting in a fatality.	13
32 Total number of alcohol-related traffic crashes resulting in a serious injury.	120
33 Total number of unbuckled fatalities.	11
34 Total number of unbuckled serious injuries.	50

Enter your agency's information below.

35 Total number of commissioned law enforcement officers.	54
---	----

36 Total number of commissioned patrol and traffic officers.	35
37 Total number of commissioned law enforcement officers available for overtime enforcement.	50
38 Total number of vehicles available for enforcement.	48
39 Total number of radars/lasers.	48
40 Total number of in-car video cameras.	36
41 Total number of PBTs.	4
42 Total number of Breath Instruments.	

The following information explains the strategies your agency will use to address the traffic crash problem. This information is considered to be the Project Description and should be specific to the crash problem.

43 Identify primary enforcement locations.

In analyzing the 6,329 motor vehicle crashes that occurred within Boone County from 2018 to 2020, 746 (11.8%) occurred on US Highway 63, 617 (9.7%) occurred on Interstate 70, 512 (8.1%) occurred on County Roads, and 2,483 (39.2%) occurred on City Streets.

Based on these numbers, and the fact that the Boone County Sheriff's Office is basically the only law enforcement agency conducting enforcement on county maintained roadways in Boone County, our enforcement efforts will be primarily focused on County Roadways, US Highway 63, Interstate 70, various state maintained roadways within Boone County and City Streets within the City of Columbia. Enforcement efforts will be performed in high traffic areas and areas known for violations and/or crashes throughout Boone County and the City of Columbia.

44 Enter the number of enforcement periods your agency will conduct each month.

30

45 Enter the months in which enforcement will be conducted.

According to the statistics from 2018 to 2020, the frequency of crashes within Boone County ranged from 416 to 639 in any given month; therefore, the Boone County Sheriff's Office will conduct this enforcement year-round (October - September).

2018 to 2020 traffic crashes by month in Boone County:

- January - 570
- February - 579
- March - 462
- April - 416
- May - 492
- June - 520
- July - 463
- August - 529
- September - 545
- October - 638
- November - 582
- December - 533

46 Enter the days of the week in which enforcement will be conducted.

According to the statistics from 2018 to 2020, motor vehicle crashes within Boone County are likely to occur any day of the week; however, 76.6 % of the crashes occurred Monday through Friday. Most of our enforcement efforts will be conducted Monday through Friday.

2018 to 2020 Traffic Crashes by day of week in Boone County:

Sunday - 702
Monday - 1,055
Tuesday - 965
Wednesday - 978
Thursday - 909
Friday - 941
Saturday - 750
Unknown - 29

47 Enter the time of day in which enforcement will be conducted.

According to the statistics from 2018 to 2020, approximately 72.0% (4,556 of 6,329) of the total number of traffic crashes and approximately 68.9% (789 of 1,144) of the speeding involved traffic crashes in Boone County occurred between the hours of 7:00 A.M. and 7:00 P.M. Based on these facts, most of our enforcement under this grant will be conducted between the hours of 7:00 A.M. and 7:00 P.M., though this may vary occasionally.

48 Enter the number of officers assigned during the enforcement period.

2

49 If equipment or supplies are requested to conduct this project, explain below why it is needed and how it will be used.

We are requesting a Stalker DSR radar unit for the newest HMV vehicle. There was funding for the vehicle in last years grant, but not enough funding for the vehicle to be equipped with a new radar unit. This radar unit will be installed and used in the FT HMV patrol vehicle on a daily basis.

PROJECT EVALUATION

The MHTC will administratively evaluate this project. Evaluation will be based, at a minimum, upon the following:

1. Law enforcement compliance with state UCR, Racial Profiling, and STARS reporting requirements (law enforcement contracts only)
2. Timely submission of monthly reimbursement vouchers and appropriate documentation to support reimbursement for expenditures (i.e., personal services, equipment, materials)
3. Timely submission of periodic reports (i.e., monthly, quarterly, semi-annual) as required
4. Timely submission of the Year End Report of activity (due within 30 days after contract completion date)
5. Attaining the Goals set forth in this contract*
6. Accomplishing the Objectives* established to meet the project Goals, such as:
 - Enforcement activities (planned activities compared with actual activities)
 - Programs (number and success of programs held compared to planned programs, evaluations if available)
 - Training (actual vs. anticipated enrollment, student evaluations of the class, student test scores on course examinations, location of classes, class cancellation information)
 - Equipment purchases (timely purchase of equipment utilized to support and enhance the traffic safety effort ; documentation of equipment use and frequency of use)
 - Public awareness activities (media releases, promotion events, or education materials produced or purchased)
 - Other (any other information or material that supports the Objectives)
7. The project will be evaluated by the Highway Safety and Traffic Division through annual crash analysis .

Evaluation results will be used to determine:

- The success of this type of activity in general and this particular project specifically ;
- Whether similar activities should be supported in the future; and
- Whether grantee will receive funding for future projects.

*Evaluation and requests to fund future projects will not be based solely on attaining Goals and/or Objectives if satisfactory justification is provided.

The project will be evaluated by looking at the crash statistics and the enforcement done by the deputies assigned to the grant.

ADDITIONAL FUNDING SOURCES

FY 2020 Coronavirus Emergency Supplemental Funding Program (CESF), Crimes Against Children/Sex Crimes (CAC) COVID-19 Grant - 2020-VD-BX-0223-CAC-01 - \$45,240.55 - 10/01/2021 - 09/30/2022

2022 State Cyber Crimes Grant (SCCG) - 2022-SCCG-01 - \$175,364.88 - 06/01/2021 - 05/31/2022

Missouri Internet Crimes Against Children Task Force Award number- 2020-MC-FX-K016 Awarded \$13,800.00 for equipment and/or training, 10/01/21 - 08/30/2022.

Edward Byrne Memorial Justice Assistance Grant: 2019-DJ-BX-0559 (JAG) - BCSD Awarded \$16,373.60 - 10/1/2018-9/30/2022

Edward Byrne Memorial Justice Assistance Grant: 2020-DJ-BX-0524 (JAG) - BCSD Awarded \$13,681.20 - 10/1/19-9/30/2023

Edward Byrne Memorial Justice Assistance Grant: 2021-15PBJA-21-GG-01607-JAGX BCSO Awarded \$14,780.00 - 10-1-2020-9-30-2024

BUDGET

Category	Item	Description	Quantity	Unit Cost	Total	Match	Total Requested
Equipment							
	Radar	DSR radar unit	1	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
					\$3,000.00	\$0.00	\$3,000.00
Personnel							
	Salary and Fringe	2,080 hours of dedicated HMV enforcement. Rate includes salary and fringe.	1	\$69,700.00	\$69,700.00	\$34,850.00	\$34,850.00
	Salary and Fringe	2,080 hours of dedicated HMV enforcement. Rate Includes salary and fringe.	1	\$72,800.00	\$72,800.00	\$18,200.00	\$54,600.00
					\$142,500.00	\$53,050.00	\$89,450.00
Training							
	Professional Development	LETSAC for the two deputies assigned to the FT HMV unit.	2	\$850.00	\$1,700.00	\$0.00	\$1,700.00
					\$1,700.00	\$0.00	\$1,700.00
Total Contract					\$147,200.00	\$53,050.00	\$94,150.00

ATTACHMENTS

<u>Document Type</u>	<u>Description</u>	<u>Original File Name</u>	<u>Date Added</u>
PDF	PDF Document	2019_OMB_Circular_A-133.pdf	02/07/2022



Highway Safety and Traffic Division
P.O. Box 270
Jefferson City, MO 65102
1-800-800-2358 or 573-751-4161

COUNTY AUTHORIZATION

On February 24th, 2022 the County Commission of Boone
County discussed participation in Missouri's Highway Safety Program.

It is agreed the County should participate in Missouri's Highway Safety Program.
It is further agreed the County Sheriff will investigate the possibilities of attaining
financial assistance from the Highway Safety Division.

When funding from the Highway Safety Division is no longer available, the local
government entity agrees to make a dedicated attempt to continue support for
this traffic safety effort.



County Commissioner



County Commissioner



Presiding Commissioner



**Highway Safety and Traffic Division
TRAFFIC ENFORCEMENT APPLICATION
October 01, 2022 through September 30, 2023**
(Application due by March 01, 2022)

Highway Safety and Traffic Division
P.O. Box 270
830 MoDOT Drive
Jefferson City, MO 65102

Agency:	Boone County Sheriff's Office	Agency ORI#:	MO0100000
Address:	2121 County Dr.	Federal Tax ID#:	436000349
		DUNS #:	GKUHNLX9MJJ3
City:	Columbia	State:	MO
Phone:	573-875-1111	Zip:	65202-9064
Contact:	Sgt. Nikki Antimi	County:	Boone
Jurisdiction:	Urban	Fax:	573-874-8953
Targeted Population:	Impaired Drivers	Email:	dantimi@boonecountymo.org
		Jurisdiction Population:	180,463

Project activity for which your agency is requesting funding:
DWI Enforcement

Project Title:	Dedicated Impaired Driving Enforcement	Requested Amount:	\$74,450.00
Brief Description:	Dedicated Impaired Driving Enforcement		

Dan Atwill
Authorizing Official



Authorizing Official Signature

Presiding Commissioner
Authorizing Official Title

PROBLEM IDENTIFICATION

Substance-impaired drivers contributed to 22.0 percent of Missouri's traffic crash fatalities during the past five years. Alcohol remains the primary contributor to substance-impaired driving crashes; however, the number of persons under the influence of prescription medications and/or illicit drugs continues to increase. Male drivers were more likely than females to be involved in substance-impaired driving crashes. During the past five years, males were responsible for 80.2 percent of substance-impaired driving fatalities. Nine percent of the children less than 15 years of age, who were killed in motor vehicle crashes over the last five years, were riding with a substance-impaired driver who often was an underage-impaired driver.

In the past three years (2018-2020) there have been 6,329 reported crashes (total number investigated by all agencies) in Boone County. Of those 6,329 crashes, 319 were Drinking-Involved crashes and 385 were Drinking and/or Drug Involved crashes. Of the 319 Drinking-Involved crashes, 120 of the crashes involved injury and 13 were fatal. Of the 385 Drinking and/or Drug Involved crashes, 151 of the crashes involved injury and 17 involved a fatality.

Boone County and the City of Columbia, which is the county seat, consistently have problems with Drinking-Involved crashes. Below are some of the rankings (2018-2020), which show how Boone County and the City of Columbia compare to the rest of the Missouri counties and cities when it comes to drinking-involved crashes.

- Alcohol Involved Traffic Crashes - Boone County ranked 8th (319) / City of Columbia ranked 7th (198)
- Disabling Alcohol Involved Traffic Crashes - Boone County ranked 11th (25) / City of Columbia ranked 5th (15)
- Fatal Alcohol Involved Traffic Crashes - Boone County ranked 7th (13) / City of Columbia ranked 2nd (10)

In 2021, the Boone County Sheriff's Office made at least 124 arrests for DWI. In 2021, Boone County experienced 148 total crashes involving drinking and/or drugs, 6 fatal drinking/drug-involved motor vehicle crashes (6 total deaths), 47 personal injury drinking/drug-involved crashes (68 persons injured) and 95 property damage drinking/drug-involved crashes. These numbers are all higher than they were in 2020 when Boone County experienced 112 total crashes involving drinking and/or drugs, 4 fatal drinking/drug-involved motor vehicle crashes (4 total deaths), 45 personal injury drinking/drug-involved crashes (59 persons injured) and 63 property damage drinking/drug-involved crashes. It is apparent that impaired driving continues to be a serious problem in Boone County.

GOALS/OBJECTIVES

Core Performance Measure Goals

1. Based on a goal of 0 fatalities by 2030, Missouri is projecting a five-year average target of 222.8 alcohol-impaired driving involved fatalities by December 31, 2022.

The goal of the Boone County Sheriff's Office is to continue our commitment to combating impaired driving and support the state goal of decreasing impaired driving fatalities annually. During the 2022-2023 grant year, we plan to continue to utilize our Full-Time DWI / Traffic Unit to assist in addressing impaired driving on a regular nightly basis, in addition to conducting DWI saturation patrols throughout the year.

An objective is for our Full-Time DWI / Traffic unit to maintain a high profile, which includes outreach opportunities and highly visible patrol activities.

PROJECT DESCRIPTION

The Boone County Sheriff's Office plans to continue using our Full-Time DWI/Traffic Unit personnel to combat impaired driving. If approved, this grant will assist in funding the salary and benefit costs of the two members of the Traffic Unit who will be tasked with conducting DWI enforcement. Only one of these positions are currently filled but there is a current process to fill the other spot.

Boone County continues to be one of the top-ranking counties in the state for drinking-involved traffic crashes. We believe our enforcement efforts make a difference in drinking-involved crashes and we plan to continue these efforts to address the crashes involving impaired drivers.

As described in the supplemental section, these units will primarily work evening, night and early morning hours (between 4:00 p.m. and 4:00 a.m.) throughout the week. They will be assigned as Traffic Enforcement Deputies and primarily tasked with focusing on arresting impaired drivers throughout Boone County. They will work high traffic areas, problem roadways (like U.S. 63, Interstate 70, MO 163, etc.) and other roadways around Boone County.

SUPPLEMENTAL INFORMATION

<u>Question</u>	<u>Answer</u>
You must answer the following questions.	
1 Does your agency have and enforce an internal safety belt policy for all personnel?	Yes
2 Does your agency have and enforce a policy restricting cell phone use while driving?	Yes
3 Does your agency report racial profiling data annually?	Yes
4 Does your agency report to STARS?	Yes
5 Does your agency report UCR information annually?	Yes
6 Please explain any NO answer(s) to questions 1-5:	
7 Have any of your officers/personnel been debarred and are therefore not eligible to receive federal funds for reimbursement of salary, fringe benefits, or overtime?	No
8 Does your agency have adequate manpower to fully expend the funds requested in this application?	Yes
9 If NO, please explain.	
10 Have any significant changes occurred with your agency within the last year that would affect performance, including personnel or system changes?	Yes
11 If YES, please explain.	
<p>We are currently short 11 deputies and two investigators within the Enforcement Branch. We also have 22 current vacancies within the Detention Branch (Detention Officers & Control Room Officers). This has caused some issues with deputies wanting to fill our overtime details, as they have mandatory overtime for shift and jail coverage. However, all of our FT traffic unit positions have been filled until recently, with hopes to fill the last one soon.</p>	
12 Are you aware of any fraud, waste or abuse on grant projects in your office/agency within the last 5 years?	No
13 If YES, please explain.	
14 If your agency received Highway Safety grant funding in the last three (3) fiscal years and there were unexpended balances, please explain why.	
<p>We have experienced a substantial unexpended balance with our DWI Saturation grant in the past. Due to patrol staffing levels, there has been some difficulty in filling the saturation and slowdown details throughout the year. COVID-19 also put a pause on details for several months in 2020.</p>	
15 Did your political entity receive more than 80% of its annual gross revenues in Federal Awards in your preceding fiscal year?	No
16 Did your political entity receive \$25,000,000 or more in Federal Awards in your preceding fiscal year?	No

17 If you answered NO to either question 15 and 16, DO NOT answer this question. If you answered YES to both question 15 and 16, and the public does not have access to this information, list the names and compensation amounts of the five most highly compensated employees in your business or organization (the legal entity to which the DUNS number it provided belongs).

Please use the most current 12-months of data available for answering questions 18-23. INCLUDE ALL OF YOUR AGENCY'S STATISTICS, NOT JUST THOSE ISSUED DURING GRANT ACTIVITY.

18 Total number of DWI violations written by your agency.	136
19 Total number of speeding citations written by your agency.	734
20 Total number of HMV citations written by your agency.	1048
21 Total number of child safety/booster seat citations written by your agency.	27
22 Total number of safety belt citations written by your agency.	249
23 Total number of warnings issued.	4788

Use the most current three years crash data from the Missouri State Highway Patrol (MSHP) or your internal record management system for questions 24-34.

24 Total number of traffic crashes.	6329
25 Total number of traffic crashes resulting in a fatality.	41
26 Total number of traffic crashes resulting in a serious injury.	1681
27 Total number of speed-related traffic crashes.	1144
28 Total number of speed-related traffic crashes resulting in a fatality.	21
29 Total number of speed-related traffic crashes resulting in a serious injury.	348
30 Total number of alcohol-related traffic crashes.	319
31 Total number of alcohol-related traffic crashes resulting in a fatality.	13
32 Total number of alcohol-related traffic crashes resulting in a serious injury.	120
33 Total number of unbuckled fatalities.	11
34 Total number of unbuckled serious injuries.	50

Enter your agency's information below.

35 Total number of commissioned law enforcement officers.	54
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36 Total number of commissioned patrol and traffic officers.	35
37 Total number of commissioned law enforcement officers available for overtime enforcement.	50
38 Total number of vehicles available for enforcement.	48
39 Total number of radars/lasers.	48
40 Total number of in-car video cameras.	48
41 Total number of PBTs.	36
42 Total number of Breath Instruments.	4

The following information explains the strategies your agency will use to address the traffic crash problem. This information is considered to be the Project Description and should be specific to the crash problem.

43 Identify primary enforcement locations.

Drinking involved traffic crashes have been occurring all around Boone County. From 2018 through 2020, 57% (184 of 319) of the drinking involved traffic crashes in Boone County occurred on city streets and county roads. Our enforcement will be strongly focused on major thoroughfares in and around the city of Columbia, on county roads, and on state roadways around Boone County. Some of the roadways our unit will patrol will include Highway 63 (8.2% of the drinking involved traffic crashes), Interstate 70 (5.3% of the drinking involved traffic crashes), Missouri 763 (3.1% of the drinking involved crashes), Route B (2.5% of the drinking involved traffic crashes) and other roadways with higher frequencies of drinking involved traffic crashes.

44 Enter the number of enforcement periods your agency will conduct each month. 30

45 Enter the months in which enforcement will be conducted.

According to the statistics from 2018-2020, the frequency of drinking involved crashes within Boone County ranged from 15 to 37 in any given month; therefore, the Boone County Sheriff's Office will conduct our enforcement year-round (October - September).

2018-2020 Drinking Involved Traffic Crashes by month in Boone County:

- January - 23
- February - 15
- March - 30
- April - 17
- May - 24
- June - 29
- July - 28
- August - 32
- September - 28
- October - 37
- November - 25
- December - 31

46 Enter the days of the week in which enforcement will be conducted.

According to the statistics from 2018-2020, drinking involved crashes within Boone County are likely to occur Sunday through Saturday, so our Full-Time DWI/Traffic Unit will be conducting enforcement on all 7 days of the week. Therefore, Boone County Sheriff's Office Full-Time DWI/Traffic Unit grant positions will rotate their days off and work throughout the week.

2018-2020 drinking involved traffic crashes by day of week in Boone County :

Sunday - 55
Monday - 26
Tuesday - 32
Wednesday - 34
Thursday - 49
Friday - 50
Saturday - 71
Unknown - 2

47 Enter the time of day in which enforcement will be conducted.

According to the statistics from 2018-2020, 80.5% of the drinking involved crashes within Boone County occurred between the hours of 4:00 P.M. and 4:00 A.M. and 55% of the drinking involved crashes within Boone County occurred between the hours of 8:00 P.M. and 4:00 A.M. The enforcement efforts of the Boone County Sheriff's Office Full-Time DWI/Traffic Unit grant positions will primarily be focused on hours falling between 4:00 P.M. and 4:00 A.M.

48 Enter the number of officers assigned during the enforcement period.

2

49 If equipment or supplies are requested to conduct this project, explain below why it is needed and how it will be used.

N/A - No equipment or supplies requested

PROJECT EVALUATION

The MHTC will administratively evaluate this project. Evaluation will be based, at a minimum, upon the following:

1. Law enforcement compliance with state UCR, Racial Profiling, and STARS reporting requirements (law enforcement contracts only)
2. Timely submission of monthly reimbursement vouchers and appropriate documentation to support reimbursement for expenditures (i.e., personal services, equipment, materials)
3. Timely submission of periodic reports (i.e., monthly, quarterly, semi-annual) as required
4. Timely submission of the Year End Report of activity (due within 30 days after contract completion date)
5. Attaining the Goals set forth in this contract*
6. Accomplishing the Objectives* established to meet the project Goals, such as:
 - Enforcement activities (planned activities compared with actual activities)
 - Programs (number and success of programs held compared to planned programs, evaluations if available)
 - Training (actual vs. anticipated enrollment, student evaluations of the class, student test scores on course examinations, location of classes, class cancellation information)
 - Equipment purchases (timely purchase of equipment utilized to support and enhance the traffic safety effort; documentation of equipment use and frequency of use)
 - Public awareness activities (media releases, promotion events, or education materials produced or purchased)
 - Other (any other information or material that supports the Objectives)
7. The project will be evaluated by the Highway Safety and Traffic Division through annual crash analysis .

Evaluation results will be used to determine:

- The success of this type of activity in general and this particular project specifically ;
- Whether similar activities should be supported in the future; and
- Whether grantee will receive funding for future projects.

*Evaluation and requests to fund future projects will not be based solely on attaining Goals and/or Objectives if satisfactory justification is provided.

This project will be evaluated by looking at the crash statistics in the area.

ADDITIONAL FUNDING SOURCES

FY 2020 Coronavirus Emergency Supplemental Funding Program (CESF), Crimes Against Children/Sex Crimes (CAC) COVID-19 Grant - 2020-VD-BX-0223-CAC-01 - \$45,240.55 - 10/01/2021 - 09/30/2022

2022 State Cyber Crimes Grant (SCCG) - 2022-SCCG-01 - \$175,364.88 - 06/01/2021 - 05/31/2022

Missouri Internet Crimes Against Children Task Force Award number - 2020-MC-FX-K016 Awarded \$13,800.00 for equipment and/or training, 10/01/21 - 08/30/2022.

Edward Byrne Memorial Justice Assistance Grant: 2019-DJ-BX-0559 (JAG) - BCSD Awarded \$16,373.60 - 10/1/2018-9/30/2022

Edward Byrne Memorial Justice Assistance Grant: 2020-DJ-BX-0524 (JAG) - BCSD Awarded \$13,681.20 - 10/1/19-9/30/2023

Edward Byrne Memorial Justice Assistance Grant: 2021-15PBJA-21-GG-01607-JAGX BCSO Awarded \$14,780.00 - 10-1-2020-9-30-2024

BUDGET

Category	Item	Description	Quantity	Unit Cost	Total	Match	Total Requested
Personnel							
	Salary and Fringe	2,080 hours of dedicated impaired driving enforcement for two deputies. Rate includes salary and fringe.	2	\$73,300.00	\$146,600.00	\$73,300.00	\$73,300.00
					\$146,600.00	\$73,300.00	\$73,300.00
Training							
	Professional Development	Costs associated with training and conferences for Traffic Unit deputies (ex: DWI/Traffic Safety and DRE recertification conference)	2	\$575.00	\$1,150.00	\$0.00	\$1,150.00
					\$1,150.00	\$0.00	\$1,150.00
Total Contract					\$147,750.00	\$73,300.00	\$74,450.00

ATTACHMENTS

<u>Document Type</u>	<u>Description</u>	<u>Original File Name</u>	<u>Date Added</u>
PDF	PDF Document	2019_OMB_Circular_A-133.pdf	02/07/2022



Highway Safety and Traffic Division
P.O. Box 270
Jefferson City, MO 65102
1-800-800-2358 or 573-751-4161

COUNTY AUTHORIZATION

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County discussed participation in Missouri's Highway Safety Program.

It is agreed the County should participate in Missouri's Highway Safety Program.
It is further agreed the County Sheriff will investigate the possibilities of attaining
financial assistance from the Highway Safety Division.

When funding from the Highway Safety Division is no longer available, the local
government entity agrees to make a dedicated attempt to continue support for
this traffic safety effort.

Justin Akland
County Commissioner

[Signature]
County Commissioner

[Signature]
Presiding Commissioner



**Highway Safety and Traffic Division
TRAFFIC ENFORCEMENT APPLICATION
October 01, 2022 through September 30, 2023**
(Application due by March 01, 2022)

Highway Safety and Traffic Division
P.O. Box 270
830 MoDOT Drive
Jefferson City, MO 65102

Agency:	Boone County Sheriff's Office	Agency ORI#:	MO0100000
Address:	2121 County Dr.	Federal Tax ID#:	436000349
		DUNS #:	GKUHNLX9MJJ3
City:	Columbia	State:	MO
		Zip:	65202-9064
		County:	Boone
Phone:	573-875-1111	Fax:	573-874-8953
Contact:	Sgt. Nikki Antimi	Email:	dantimi@boonecountymo.org
Jurisdiction:	Urban	Jurisdiction Population:	180,463
Targeted Population:	Impaired Drivers		

Project activity for which your agency is requesting funding:
DWI Enforcement

Project Title:	Impaired Driving Enforcement	Requested Amount:	\$20,686.00
Brief Description:	Impaired Driving Enforcement details		

Dan Atwill
Authorizing Official



Authorizing Official Signature

Presiding Commissioner
Authorizing Official Title

PROBLEM IDENTIFICATION

Substance-impaired drivers contributed to 22.0 percent of Missouri's traffic crash fatalities during the past five years. Alcohol remains the primary contributor to substance-impaired driving crashes; however, the number of persons under the influence of prescription medications and/or illicit drugs continues to increase. Male drivers were more likely than females to be involved in substance-impaired driving crashes. During the past five years, males were responsible for 80.2 percent of substance-impaired driving fatalities. Nine percent of the children less than 15 years of age, who were killed in motor vehicle crashes over the last five years, were riding with a substance-impaired driver who often was an underage-impaired driver.

In the past three years (2018-2020) there have been 6,329 reported crashes (total number investigated by all agencies) in Boone County. Of those 6,329 crashes, 319 were Drinking-Involved crashes and 385 were Drinking and/or Drug Involved crashes. Of the 319 Drinking-Involved crashes, 120 of the crashes involved injury and 13 were fatal. Of the 385 Drinking and/or Drug Involved crashes, 151 of the crashes involved injury and 17 involved a fatality.

Boone County and the City of Columbia, which is the county seat, consistently have problems with Drinking-Involved crashes. Below are some of the rankings (2018-2020), which show how Boone County and the City of Columbia compare to the rest of the Missouri counties and cities when it comes to drinking-involved crashes.

- Alcohol Involved Traffic Crashes - Boone County ranked 8th (319) / City of Columbia ranked 7th (198)
- Disabling Alcohol Involved Traffic Crashes - Boone County ranked 11th (25) / City of Columbia ranked 5th (15)
- Fatal Alcohol Involved Traffic Crashes - Boone County ranked 7th (13) / City of Columbia ranked 2nd (10)

In 2021, the Boone County Sheriff's Office made at least 124 arrests for DWI. In 2021, Boone County experienced 148 total crashes involving drinking and/or drugs, 6 fatal drinking/drug-involved motor vehicle crashes (6 total deaths), 47 personal injury drinking/drug-involved crashes (68 persons injured) and 95 property damage drinking/drug-involved crashes. These numbers are all higher than they were in 2020 when Boone County experienced 112 total crashes involving drinking and/or drugs, 4 fatal drinking/drug-involved motor vehicle crashes (4 total deaths), 45 personal injury drinking/drug-involved crashes (59 persons injured) and 63 property damage drinking/drug-involved crashes. It is apparent that impaired driving continues to be a serious problem in Boone County.

GOALS/OBJECTIVES

Core Performance Measure Goals

1. Based on a goal of 0 fatalities by 2030, Missouri is projecting a five-year average target of 222.8 alcohol-impaired driving involved fatalities by December 31, 2022.

A goal of the Boone County Sheriff's Office is to continue utilizing DWI saturation enforcement patrols throughout the year to combat impaired driving in support of the state goal of decreasing impaired driving fatalities. During the 2022-2023 grant year, the Boone County Sheriff's Office plans to conduct monthly DWI Saturation patrols.

PROJECT DESCRIPTION

The Boone County Sheriff's Office plans to continue using our DWI enforcement patrols to combat impaired driving. Our intention is to schedule an average of six "shifts" per month that are each 4 hours in length for an average of 24 hours of enforcement per month. These six shifts may be grouped together to allow several deputies to work at the same time or they may be spread throughout the month. If approved, this grant will fund the overtime and fringe benefit costs of those working overtime conducting these DWI saturation enforcement patrols. Our department is implementing a policy allowing deputies to earn 2.0 times their rate of pay for grant overtime details.

Boone County continues to be one of the top-ranking counties in the state for drinking-involved traffic crashes. We believe our enforcement efforts make a difference in drinking-involved crashes and we plan to continue these efforts to address the crashes involving impaired drivers.

As described in the supplemental section, the DWI saturation enforcement patrols will primarily work evening, night and early morning hours (between 4:00 p.m. and 4:00 a.m.) throughout the week. These DWI saturation patrols will involve deputies coming in on overtime to focus on identifying, stopping and removing impaired drivers from the roadways.

We are also asking for funding to reimburse Boone County Joint Communications for costs for dedicated dispatcher/communications operator for Saturation activities. Due to the increased workload these organized enforcement activities create for Boone County Joint Communications, they will often bring in a dedicated dispatcher/communications operator to work the details. We are asking for funding to cover 32 hours for dispatcher/communications operator costs throughout the grant year.

SUPPLEMENTAL INFORMATION

<u>Question</u>	<u>Answer</u>
You must answer the following questions.	
1 Does your agency have and enforce an internal safety belt policy for all personnel?	Yes
2 Does your agency have and enforce a policy restricting cell phone use while driving?	Yes
3 Does your agency report racial profiling data annually?	Yes
4 Does your agency report to STARS?	Yes
5 Does your agency report UCR information annually?	Yes
6 Please explain any NO answer(s) to questions 1-5:	
7 Have any of your officers/personnel been debarred and are therefore not eligible to receive federal funds for reimbursement of salary, fringe benefits, or overtime?	No
8 Does your agency have adequate manpower to fully expend the funds requested in this application?	Yes
9 If NO, please explain.	
10 Have any significant changes occurred with your agency within the last year that would affect performance, including personnel or system changes?	Yes
11 If YES, please explain. We are currently short 11 deputies and two investigators within the Enforcement Branch. We also have 22 current vacancies within the Detention Branch (Detention Officers & Control Room Officers). This has caused some issues with deputies wanting to fill our overtime details, as they have mandatory overtime for shift and jail coverage. However, all of our FT traffic unit positions have been filled until recently, with hopes to fill the last one soon.	
12 Are you aware of any fraud, waste or abuse on grant projects in your office/agency within the last 5 years?	No
13 If YES, please explain.	
14 If your agency received Highway Safety grant funding in the last three (3) fiscal years and there were unexpended balances, please explain why. We have experienced a substantial unexpended balance with our DWI Saturation grant in the past. Due to patrol staffing levels, there has been some difficulty in filling the saturation and slowdown details throughout the year. COVID-19 also put a pause on details for several months in 2020.	
15 Did your political entity receive more than 80% of its annual gross revenues in Federal Awards in your preceding fiscal year?	No
16 Did your political entity receive \$25,000,000 or more in Federal Awards in your preceding fiscal year?	No

17 If you answered NO to either question 15 and 16, DO NOT answer this question. If you answered YES to both question 15 and 16, and the public does not have access to this information, list the names and compensation amounts of the five most highly compensated employees in your business or organization (the legal entity to which the DUNS number it provided belongs).

Please use the most current 12-months of data available for answering questions 18-23. INCLUDE ALL OF YOUR AGENCY'S STATISTICS, NOT JUST THOSE ISSUED DURING GRANT ACTIVITY.

18 Total number of DWI violations written by your agency.	136
19 Total number of speeding citations written by your agency.	734
20 Total number of HMV citations written by your agency.	1048
21 Total number of child safety/booster seat citations written by your agency.	27
22 Total number of safety belt citations written by your agency.	249
23 Total number of warnings issued.	4788

Use the most current three years crash data from the Missouri State Highway Patrol (MSHP) or your internal record management system for questions 24-34.

24 Total number of traffic crashes.	6329
25 Total number of traffic crashes resulting in a fatality.	41
26 Total number of traffic crashes resulting in a serious injury.	1681
27 Total number of speed-related traffic crashes.	1144
28 Total number of speed-related traffic crashes resulting in a fatality.	21
29 Total number of speed-related traffic crashes resulting in a serious injury.	348
30 Total number of alcohol-related traffic crashes.	319
31 Total number of alcohol-related traffic crashes resulting in a fatality.	13
32 Total number of alcohol-related traffic crashes resulting in a serious injury.	120
33 Total number of unbuckled fatalities.	11
34 Total number of unbuckled serious injuries.	50

Enter your agency's information below.

35 Total number of commissioned law enforcement officers.	54
---	----

36 Total number of commissioned patrol and traffic officers.	35
37 Total number of commissioned law enforcement officers available for overtime enforcement.	50
38 Total number of vehicles available for enforcement.	48
39 Total number of radars/lasers.	48
40 Total number of in-car video cameras.	48
41 Total number of PBTs.	36
42 Total number of Breath Instruments.	4

The following information explains the strategies your agency will use to address the traffic crash problem. This information is considered to be the Project Description and should be specific to the crash problem.

43 Identify primary enforcement locations.

Drinking involved traffic crashes have been occurring all around Boone County. From 2018 through 2020, (184 of 319) 57% of the drinking involved traffic crashes in Boone County occurred on city streets and county roads. Our enforcement will be strongly focused on major thoroughfares in and around the city of Columbia, on county roads, and on state roadways around Boone County. Some of the roadways our unit will patrol will include Highway 63 (8.2% of the drinking involved traffic crashes), Interstate 70 (5.3% of the drinking involved traffic crashes), Route B (2.5% of the drinking involved traffic crashes), Missouri 763 (3.1% of the drinking involved crashes), and other roadways with higher frequencies of drinking involved traffic crashes.

44 Enter the number of enforcement periods your agency will conduct each month. 2

45 Enter the months in which enforcement will be conducted.

According to the statistics from 2018-2020, the frequency of drinking involved crashes within Boone County ranged from 15 to 37 in any given month; therefore, the Boone County Sheriff's Office will conduct our enforcement year-round (October - September).

2018-2020 Drinking Involved Traffic Crashes by month in Boone County:

- January - 23
- February - 15
- March - 30
- April - 17
- May - 24
- June - 29
- July - 28
- August - 32
- September - 28
- October - 37
- November - 25
- December - 31

46 Enter the days of the week in which enforcement will be conducted.

According to the statistics from 2018-2020, drinking involved crashes within Boone County are likely to occur any day of the week, however, 70.5% of the drinking involved crashes occurred Thursday through Sunday, so our DWI Saturation patrols will mainly be focused on those days.

2018-2020 drinking involved traffic crashes by day of week in Boone County:

Sunday - 55
Monday - 26
Tuesday - 32
Wednesday - 34
Thursday - 49
Friday - 50
Saturday - 71
Unknown - 2

47 Enter the time of day in which enforcement will be conducted.

According to the statistics from 2018-2020, 80.5% of the drinking involved crashes within Boone County occurred between the hours of 4:00 P.M. and 4:00 A.M. and 55% of the drinking involved crashes within Boone County occurred between the hours of 8:00 P.M. and 4:00 A.M.

The enforcement efforts of the Boone County Sheriff's Office saturation patrols will primarily be focused on hours falling between 4:00 P.M. and 4:00 A.M.

48 Enter the number of officers assigned during the enforcement period.

3

49 If equipment or supplies are requested to conduct this project, explain below why it is needed and how it will be used.

N/A - No Equipment or Supplies Requested

PROJECT EVALUATION

The MHTC will administratively evaluate this project. Evaluation will be based, at a minimum, upon the following:

1. Law enforcement compliance with state UCR, Racial Profiling, and STARS reporting requirements (law enforcement contracts only)
2. Timely submission of monthly reimbursement vouchers and appropriate documentation to support reimbursement for expenditures (i.e., personal services, equipment, materials)
3. Timely submission of periodic reports (i.e., monthly, quarterly, semi-annual) as required
4. Timely submission of the Year End Report of activity (due within 30 days after contract completion date)
5. Attaining the Goals set forth in this contract*
6. Accomplishing the Objectives* established to meet the project Goals, such as:
 - Enforcement activities (planned activities compared with actual activities)
 - Programs (number and success of programs held compared to planned programs, evaluations if available)
 - Training (actual vs. anticipated enrollment, student evaluations of the class, student test scores on course examinations, location of classes, class cancellation information)
 - Equipment purchases (timely purchase of equipment utilized to support and enhance the traffic safety effort; documentation of equipment use and frequency of use)
 - Public awareness activities (media releases, promotion events, or education materials produced or purchased)
 - Other (any other information or material that supports the Objectives)
7. The project will be evaluated by the Highway Safety and Traffic Division through annual crash analysis .

Evaluation results will be used to determine:

- The success of this type of activity in general and this particular project specifically ;
- Whether similar activities should be supported in the future; and
- Whether grantee will receive funding for future projects.

*Evaluation and requests to fund future projects will not be based solely on attaining Goals and/or Objectives if satisfactory justification is provided.

The project will be evaluated by looking at the drinking-involved crashes and the enforcement done by the deputies assigned to the grant.

ADDITIONAL FUNDING SOURCES

FY 2020 Coronavirus Emergency Supplemental Funding Program (CESF), Crimes Against Children/Sex Crimes (CAC) COVID-19 Grant - 2020-VD-BX-0223-CAC-01 - \$45,240.55 - 10/01/2021 - 09/30/2022

2022 State Cyber Crimes Grant (SCCG) - 2022-SCCG-01 - \$175,364.88 - 06/01/2021 - 05/31/2022

Missouri Internet Crimes Against Children Task Force Award number - 2020-MC-FX-K016 Awarded \$13,800.00 for equipment and/or training, 10/01/21 - 08/30/2022.

Edward Byrne Memorial Justice Assistance Grant: 2019-DJ-BX-0559 (JAG) - BCSD Awarded \$16,373.60 - 10/1/2018-9/30/2022

Edward Byrne Memorial Justice Assistance Grant: 2020-DJ-BX-0524 (JAG) - BCSD Awarded \$13,681.20 - 10/1/19-9/30/2023

Edward Byrne Memorial Justice Assistance Grant: 2021-15PBJA-21-GG-01607-JAGX BCSO Awarded \$14,780.00 - 10-1-2020-9-30-2024

BUDGET

Category	Item	Description	Quantity	Unit Cost	Total	Match	Total Requested
Personnel							
	Overtime and Fringe	Overtime and fringe for deputies working the DWI saturation patrol and details under this grant.	288	\$57.00	\$16,416.00	\$0.00	\$16,416.00
	Overtime and Fringe	Overtime and fringe to reimburse the cost of a dedicated communications operator (dispatcher) for the details being conducted for this grant.	32	\$35.00	\$1,120.00	\$0.00	\$1,120.00
					\$17,536.00	\$0.00	\$17,536.00
Training							
	Professional Development	DWI/DRE conference costs for deputies that have shown an interest and assisted the traffic unit with fulfilling this grant.	2	\$575.00	\$1,150.00	\$0.00	\$1,150.00
	Professional Development	National DRE Conference costs for the State DRE/SFST Technical Panel Central Regional Coordinator.	1	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
					\$3,150.00	\$0.00	\$3,150.00
Total Contract					\$20,686.00	\$0.00	\$20,686.00

ATTACHMENTS

<u>Document Type</u>	<u>Description</u>	<u>Original File Name</u>	<u>Date Added</u>
PDF	PDF Document	2019_OMB_Circular_A-133.pdf	02/07/2022



Highway Safety and Traffic Division
P.O. Box 270
Jefferson City, MO 65102
1-800-800-2358 or 573-751-4161

COUNTY AUTHORIZATION

On February 24th, 2020 the County Commission of Boone
County discussed participation in Missouri's Highway Safety Program.

It is agreed the County should participate in Missouri's Highway Safety Program.
It is further agreed the County Sheriff will investigate the possibilities of attaining
financial assistance from the Highway Safety Division.

When funding from the Highway Safety Division is no longer available, the local
government entity agrees to make a dedicated attempt to continue support for
this traffic safety effort.



County Commissioner



County Commissioner



Presiding Commissioner



Highway Safety and Traffic Division
TRAFFIC ENFORCEMENT APPLICATION
October 01, 2022 through September 30, 2023
 (Application due by March 01, 2022)

Highway Safety and Traffic Division
 P.O. Box 270
 830 MoDOT Drive
 Jefferson City, MO 65102

Agency:	Boone County Sheriff's Office	Agency ORI#:	MO0100000
Address:	2121 County Dr.	Federal Tax ID#:	436000349
		DUNS #:	GKUHNLX9MJJ3
City:	Columbia	State:	MO
		Zip:	65202-9064
		County:	Boone
Phone:	573-875-1111	Fax:	573-874-8953
Contact:	Sgt. Nikki Antimi	Email:	dantimi@boonecountymo.org
Jurisdiction:	Urban	Jurisdiction Population:	180,463
Targeted Population:	All Drivers		

Project activity for which your agency is requesting funding:

Hazardous Moving Violation

Project Title:	HMV Enforcement	Requested Amount:	\$31,036.00
Brief Description:	HMV Enforcement details		

 Dan Atwill
 Authorizing Official



 Authorizing Official Signature

 Presiding Commissioner
 Authorizing Official Title

PROBLEM IDENTIFICATION

Speed and aggressive driving can be any one of us, when we make the choice to drive over the speed limit; change lanes several times in a short distance and/or follow too closely. Aggressive driving is a costly decision, often made in an instant, but can have lifelong consequences. According to the National Highway Traffic Safety Administration, aggressive driving is when an individual commits a combination of moving traffic offenses so as to endanger other persons or property. During the last five years (2015-2019), the combination of aggressive driving behaviors contributed to 53 percent of fatalities and 44 percent of serious injuries in Missouri. Speed-related conditions, including exceeding the speed limit and too fast for conditions, accounted for the most fatalities of all aggressive driving behaviors. Thirty-six percent of all Missouri fatalities over the last five years were speed related.

From 2018 to 2020, Boone County had 6,329 reported motor vehicle crashes and this number includes 41 fatal motor vehicle crashes. We know that more often than not, these motor vehicle crashes are caused, at least in part, by speeding, careless driving, inattention or other hazardous moving violations.

When looking at the probable contributing circumstances for the 6,329 reported motor vehicle crashes there are several that stand out. Below are the various probable contributing circumstances and the number of crashes that listed them as a probable factor in the crash.

Failed to Yield: 1,075 total
Too Fast for Conditions: 943 total
Following too Close: 825 total
Improper Lane use/Change: 727 total
Distracted/Inattentive: 708 total
Violation Signal/Sign: 273 total
Speed - Exceeded Limit: 246 total
Improper Turn: 184 total
Improper Passing: 88 total
Wrong Side (not passing): 75 total

GOALS/OBJECTIVES

Core Performance Measure Goals

1. Based on a goal of 0 fatalities by 2030, Missouri is projecting a five-year average target of 361.0 speed related fatalities by December 31, 2022.

The goal of the Boone County Sheriff's Office is to continue our commitment to decreasing hazardous moving violation driving related crashes, to include fatality crashes. During the 2022-2023 grant year, we plan to continue to utilize our Slowdown details to assist in addressing hazardous driving throughout the year.

An objective is for our HMV slowdown enforcement to maintain a high profile, by conducting highly visible patrol activities.

PROJECT DESCRIPTION

The Boone County Sheriff's Office is planning to perform slowdown operation enforcement details every month from October 2022 through September of 2023. These "Operation Slowdown" details will be performed throughout Boone County with concentration on known problem areas and areas with high traffic volumes.

Our intention is to schedule an average of six "shifts" per month that are each 4 hours in length for an average of 24 hours of enforcement per month. These six shifts may be grouped together to allow several deputies to work at the same time or they may be spread throughout the month. Our goal will be to address all observed violations with an emphasis on enforcing speeding violations and other hazardous moving violations, such as speeding, following too close, careless and imprudent driving, stop sign/red-light violation, failure to yield and lane violations. Our department is implementing a policy allowing deputies to earn 2.0 times their rate of pay for grant overtime details.

We have traditionally divided the "Operation Slowdown" enforcement efforts between county-maintained roadways and the state maintained roadways to include Interstate 70 and U.S. Highway 63, which historically have had a high number of serious and fatal traffic crashes. In 2021, Boone County had 20 fatal motor vehicle crashes. Of the 20 fatal crashes, 7 of them occurred within the city of Columbia, 9 occurred on State Highways outside of the City of Columbia and 4 occurred on county roadways. The Boone County Sheriff's Office will focus their enforcement efforts on all roadways within Boone County.

We are also asking for funding to reimburse Boone County Joint Communications for costs for dedicated dispatcher/communications operator for HMV activities. Due to the increased workload these organized enforcement activities create for Boone County Joint Communications, they will often bring in a dedicated dispatcher/communications operator to work the details. We are asking for funding to cover 40 hours for dispatcher/communications operator costs throughout the grant year.

SUPPLEMENTAL INFORMATION

<u>Question</u>	<u>Answer</u>
You must answer the following questions.	
1 Does your agency have and enforce an internal safety belt policy for all personnel?	Yes
2 Does your agency have and enforce a policy restricting cell phone use while driving?	Yes
3 Does your agency report racial profiling data annually?	Yes
4 Does your agency report to STARS?	Yes
5 Does your agency report UCR information annually?	Yes
6 Please explain any NO answer(s) to questions 1-5:	
7 Have any of your officers/personnel been debarred and are therefore not eligible to receive federal funds for reimbursement of salary, fringe benefits, or overtime?	No
8 Does your agency have adequate manpower to fully expend the funds requested in this application?	Yes
9 If NO, please explain.	
10 Have any significant changes occurred with your agency within the last year that would affect performance, including personnel or system changes?	Yes
11 If YES, please explain. We are currently short 11 deputies and two investigators within the Enforcement Branch. We also have 22 current vacancies within the Detention Branch (Detention Officers & Control Room Officers). This has caused some issues with deputies wanting to fill our overtime details, as they have mandatory overtime for shift and jail coverage. However, all of our FT traffic unit positions have been filled until recently, with hopes to fill the last one soon.	
12 Are you aware of any fraud, waste or abuse on grant projects in your office/agency within the last 5 years?	No
13 If YES, please explain.	
14 If your agency received Highway Safety grant funding in the last three (3) fiscal years and there were unexpended balances, please explain why. We have experienced a substantial unexpended balance with our DWI Saturation grant in the past. Due to patrol staffing levels, there has been some difficulty in filling the saturation and slowdown details throughout the year. COVID-19 also put a pause on details for several months in 2020.	
15 Did your political entity receive more than 80% of its annual gross revenues in Federal Awards in your preceding fiscal year?	No
16 Did your political entity receive \$25,000,000 or more in Federal Awards in your preceding fiscal year?	No

17 If you answered NO to either question 15 and 16, DO NOT answer this question. If you answered YES to both question 15 and 16, and the public does not have access to this information, list the names and compensation amounts of the five most highly compensated employees in your business or organization (the legal entity to which the DUNS number it provided belongs).

Please use the most current 12-months of data available for answering questions 18-23. INCLUDE ALL OF YOUR AGENCY'S STATISTICS, NOT JUST THOSE ISSUED DURING GRANT ACTIVITY.

18 Total number of DWI violations written by your agency.	136
19 Total number of speeding citations written by your agency.	734
20 Total number of HMV citations written by your agency.	1048
21 Total number of child safety/booster seat citations written by your agency.	27
22 Total number of safety belt citations written by your agency.	249
23 Total number of warnings Issued.	4788

Use the most current three years crash data from the Missouri State Highway Patrol (MSHP) or your internal record management system for questions 24-34.

24 Total number of traffic crashes.	6329
25 Total number of traffic crashes resulting in a fatality.	41
26 Total number of traffic crashes resulting in a serious injury.	1681
27 Total number of speed-related traffic crashes.	1144
28 Total number of speed-related traffic crashes resulting in a fatality.	21
29 Total number of speed-related traffic crashes resulting in a serious injury.	348
30 Total number of alcohol-related traffic crashes.	319
31 Total number of alcohol-related traffic crashes resulting in a fatality.	13
32 Total number of alcohol-related traffic crashes resulting in a serious injury.	120
33 Total number of unbuckled fatalities.	11
34 Total number of unbuckled serious injuries.	50

Enter your agency's information below.

35 Total number of commissioned law enforcement officers.	54
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	35
36 Total number of commissioned patrol and traffic officers.	50
37 Total number of commissioned law enforcement officers available for overtime enforcement.	48
38 Total number of vehicles available for enforcement.	48
39 Total number of radars/lasers.	48
40 Total number of in-car video cameras.	36
41 Total number of PBTs.	4
42 Total number of Breath Instruments.	

The following information explains the strategies your agency will use to address the traffic crash problem. This information is considered to be the Project Description and should be specific to the crash problem.

43 Identify primary enforcement locations.

In analyzing the 6,329 motor vehicle crashes that occurred within Boone County from 2018 to 2020, 746 (11.8 %) occurred on US Highway 63, 617 (9.7 %) occurred on Interstate 70, 512 (8.1%) occurred on County Roads, and 2,483 (39.2 %) occurred on City Streets.

Based on these numbers, and the fact that the Boone County Sheriff's Office is basically the only law enforcement agency conducting enforcement on county maintained roadways in Boone County, our slowdown operations and FT HVM enforcement will include enforcement efforts primarily focused on County Roadways, US Highway 63, Interstate 70, various state maintained roadways within Boone County and City Streets within the City of Columbia. Enforcement efforts will be performed in high traffic areas and areas known for violations and/or crashes throughout Boone County and the City of Columbia.

44 Enter the number of enforcement periods your agency will conduct each month.

2

45 Enter the months in which enforcement will be conducted.

According to the statistics from 2018 to 2020, the frequency of crashes within Boone County ranged from 416 to 639 in any given month; therefore, the Boone County Sheriff's Office will conduct this enforcement year-round (October - September).

2018 to 2020 traffic crashes by month in Boone County:

- January - 570
- February - 579
- March - 462
- April - 416
- May - 492
- June - 520
- July - 463
- August - 529
- September - 545
- October - 638
- November - 582
- December - 533

46 Enter the days of the week in which enforcement will be conducted.

According to the statistics from 2018 to 2020, motor vehicle crashes within Boone County are likely to occur throughout the week; however, 76.6 % of the crashes occurred Monday through Friday. Most of our enforcement efforts will be conducted Monday through Friday.

2018 to 2020 Traffic Crashes by day of week in Boone County:

Sunday - 702
Monday - 1,055
Tuesday - 965
Wednesday - 978
Thursday - 909
Friday - 941
Saturday - 750
Unknown - 29

47 Enter the time of day in which enforcement will be conducted.

According to the statistics from 2018 to 2020, approximately 72.0% (4,556 of 6,329) of the total number of traffic crashes and approximately 68.9% (789 of 1,144) of the speeding involved traffic crashes in Boone County occurred between the hours of 7:00 A.M. and 7:00 P.M. Based on these facts, most of our enforcement under this grant will be conducted between the hours of 7:00 A.M. and 7:00 P.M., though this may vary occasionally.

48 Enter the number of officers assigned during the enforcement period.

3

49 If equipment or supplies are requested to conduct this project, explain below why it is needed and how it will be used.

We are asking for funding for two new radar units to replace old units that are used by our deputies during traffic enforcement details. 22 of our 48 radar units are 15-17 years old. The current replacement schedule is only one per year. We are working on changing that, but our current units are starting to break down more often and need to be sent back for repairs.

PROJECT EVALUATION

The MHTC will administratively evaluate this project. Evaluation will be based, at a minimum, upon the following:

1. Law enforcement compliance with state UCR, Raclal Profiling, and STARS reporting requirements (law enforcement contracts only)
2. Timely submission of monthly reimbursement vouchers and appropriate documentation to support reimbursement for expenditures (i.e., personal services, equipment, materials)
3. Timely submission of periodic reports (i.e., monthly, quarterly, semi-annual) as required
4. Timely submission of the Year End Report of activity (due within 30 days after contract completion date)
5. Attaining the Goals set forth in this contract*
6. Accomplishing the Objectives* established to meet the project Goals, such as:
 - Enforcement activities (planned activities compared with actual activities)
 - Programs (number and success of programs held compared to planned programs, evaluations if available)
 - Training (actual vs. anticipated enrollment, student evaluations of the class, student test scores on course examinations, location of classes, class cancellation information)
 - Equipment purchases (timely purchase of equipment utilized to support and enhance the traffic safety effort; documentation of equipment use and frequency of use)
 - Public awareness activities (media releases, promotion events, or education materials produced or purchased)
 - Other (any other information or material that supports the Objectives)
7. The project will be evaluated by the Highway Safety and Traffic Division through annual crash analysis.

Evaluation results will be used to determine:

- The success of this type of activity in general and this particular project specifically;
- Whether similar activities should be supported in the future; and
- Whether grantee will receive funding for future projects.

*Evaluation and requests to fund future projects will not be based solely on attaining Goals and/or Objectives if satisfactory justification is provided.

The project will be evaluated by looking at the crash statistics and the enforcement done by the deputies assigned to the grant details.

ADDITIONAL FUNDING SOURCES

FY 2020 Coronavirus Emergency Supplemental Funding Program (CESF), Crimes Against Children/Sex Crimes (CAC) COVID-19 Grant - 2020-VD-BX-0223-CAC-01 - \$45,240.55 - 10/01/2021 - 09/30/2022

2022 State Cyber Crimes Grant (SCCG) - 2022-SCCG-01 - \$175,364.88 - 06/01/2021 - 05/31/2022

Missouri Internet Crimes Against Children Task Force Award number - 2020-MC-FX-K016 Awarded \$13,800.00 for equipment and/or training, 10/01/21 - 08/30/2022.

Edward Byrne Memorial Justice Assistance Grant: 2019-DJ-BX-0559 (JAG) - BCSD Awarded \$16,373.60 - 10/1/2018-9/30/2022

Edward Byrne Memorial Justice Assistance Grant: 2020-DJ-BX-0524 (JAG) - BCSD Awarded \$13,681.20 - 10/1/19-9/30/2023

Edward Byrne Memorial Justice Assistance Grant: 2021-15PBJA-21-GG-01607-JAGX BCSO Awarded \$14,780.00 - 10-1-2020-9-30-2024

BUDGET

Category	Item	Description	Quantity	Unit Cost	Total	Match	Total Requested
Equipment							
	Radar	Radar unit	2	\$2,200.00	\$4,400.00	\$0.00	\$4,400.00
					\$4,400.00	\$0.00	\$4,400.00
Personnel							
	Overtime and Fringe	Overtime and Fringe for deputies working the slowdown details and various HMT details under this grant.	288	\$57.00	\$16,416.00	\$0.00	\$16,416.00
	Overtime and Fringe	Overtime and fringe to reimburse the cost of a dedicated communications operator (dispatcher) for the slowdown/HMT details being conducted for this grant.	40	\$35.00	\$1,400.00	\$0.00	\$1,400.00
	Overtime and Fringe	Click It or Ticket enforcement	60	\$57.00	\$3,420.00	\$0.00	\$3,420.00
					\$21,236.00	\$0.00	\$21,236.00
Training							
	Professional Development	LETSAC for deputies that assist with fulfilling this grant and show an interest in traffic enforcement.	2	\$850.00	\$1,700.00	\$0.00	\$1,700.00
	Professional Development	Lifesavers Conference for deputies assisting with traffic grants throughout the year.	2	\$1,850.00	\$3,700.00	\$0.00	\$3,700.00
					\$5,400.00	\$0.00	\$5,400.00
Total Contract					\$31,036.00	\$0.00	\$31,036.00

ATTACHMENTS

<u>Document Type</u>	<u>Description</u>	<u>Original File Name</u>	<u>Date Added</u>
PDF	PDF Document	2019_OMB_Circular_A-133.pdf	02/07/2022

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CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22


the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the attached Children's Trust Fund grant application submitted by the Community Services Department.

It is further ordered the Presiding Commissioner is hereby authorized to sign the attached certification form for said grant.


Done this 24th day of February 2022.

ATTEST:

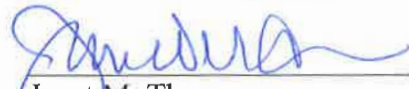

Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Request for Applications

Funding for Immediate Needs



Missouri's Foundation For Child Abuse Prevention

The Missouri Children's Trust Fund (CTF) is pleased to announce the availability of funding for the immediate needs of community-based child abuse prevention agencies, and families receiving their services, resulting from the ongoing COVID-19 pandemic. At least \$300,000 in total, one-time funding will be awarded for this purpose, which is made available through supplemental Community-Based Child Abuse Prevention (CBCAP) funding received under the American Rescue Plan Act.

Based on stakeholder input solicited in August 2021, CTF will consider the following costs to be eligible under this funding opportunity:

- Concrete supports provided to families living in poverty and/or who have been adversely affected by COVID-19, which may include assisting families in accessing additional services to further address their basic, health, and safety needs;
- General operating expenses for agencies experiencing a loss in fundraising revenue due to COVID-19;
- Costs associated with addressing workforce issues, which may include activities designed to prevent and address burnout in staff and administrators;
- Costs associated with addressing increased programmatic needs resulting from COVID-19; and
- Costs associated with addressing other immediate needs of community-based child abuse prevention agencies, and/or families receiving their services, that are outside of the eligible costs listed above.

All proposed costs will be approved at CTF's discretion. In order to be considered, costs must be accompanied by a strong justification for how they are related to the COVID-19 pandemic, and be consistent with CBCAP funding guidelines (<https://ctf4kids.org/wp-content/uploads/2022/01/Attachment-A-PI-21-07-CBCAP-Program-Use-of-Funds.pdf>).

Eligible applicants may apply for up to \$25,000 in eligible costs per agency.

ELIGIBILITY TO APPLY

CTF Immediate Needs Funding will be awarded to community-based child abuse prevention agencies through an application process that is only open to agencies that received CTF grant funding in state fiscal years 2021 and/or 2022 (July 1, 2020 – June 30, 2022).

APPLICATION PROCESS AND DEADLINE

The application process for this funding opportunity will open on Wednesday, February 2, 2022. To successfully apply, eligible applicants must complete the application form provided on pages 4-7 of this document, and any required attachments, and email their final submission to CTF@oa.mo.gov by no later than 11:59 pm on Wednesday, March 2, 2022.

AWARDS

CTF Immediate Needs Funding is limited, and it is unlikely that we will be able to award funding to every applicant. A formal review process will be used to formulate funding recommendations for the Board of Directors' consideration, and priority consideration will be given to applying agencies that have received a lesser amount of COVID-relief funding from other sources, relative to other applicants. Award announcements are expected to be made the week of April 11, 2022.

GRANT REQUIREMENTS FOR AWARDEES

Background Checks

All employees and volunteers having direct contact with children younger than eighteen years of age are required to have criminal background checks prior to employment. Other CTF-funded employees who may not have direct contact with families must also have background checks. Minimum requirements for CTF grantees include the following:

- Grantee personnel must register with and undergo child abuse/neglect and criminal background screenings prior to providing services, using the Family Care Safety Registry (FCSR). Thereafter, FCSR screenings must be completed annually. Refer to www.health.mo.gov/safety/fcsr/about.php for FCSR information.
- In addition to the FCSR, a criminal background check must be conducted upon hire that includes completing and submitting two (2) sets of fingerprints, one to the Missouri State Highway Patrol (MSHP) and one to the national Federal Bureau of Investigation (FBI). Grantee agencies will need to register their agency with the Missouri Volunteer and Employee Criminal History Services (MOVECHS) by following the instructions posted at: <https://mshp.dps.missouri.gov/MSHPWeb/PatrolDivisions/CRID/MoVECHSProgram.html>. Once registered through MOVECHS, agencies will access the Missouri Automated Criminal History System (MACHS) at: <https://www.machs.mshp.dps.mo.gov/MACHSFP/home.html> and follow the instructions posted there to obtain both an MSHP and a national FBI criminal record check by registering with the Fingerprint Portal.

Monitoring/Site Visits, Program Reporting and Evaluation

All grantees will consent to monitoring requirements as established by CTF. This may include on-site or virtual reviews to ensure financial and programmatic compliance.

Grantees will also be required to submit a brief report, detailing how funds were expended and the impact they had in addressing the need(s) identified in the grantee's application. The report due date will be specified in contracts.

Contracting/Payment

Award funding will be disbursed through a one-time grant payment issued at the beginning of the contract period. **The effective date for contracts is contingent upon when CTF receives spending authority from the General Assembly, but will be no later than July 1, 2022.**

The following will be required in order to receive payment of funds awarded:

- A fully-executed contract between CTF and grantee;
- Contractor is a registered vendor with the State of Missouri, which is completed through the MissouriBUYS eProcurement System (<https://missouribuys.mo.gov/registration>);
- Contractor is an active E-Verify participant (<https://www.e-verify.gov/>);
- Contractor has no taxes due to the State of Missouri and is in good standing with the federal government.

CTF CONTACT INFORMATION

If you have questions about this funding opportunity and/or the application process, please contact:

Jennifer Sommerfeld
Program Director
(573) 751-6511
jennifer.sommerfeld@oa.mo.gov

CTF APPLICATION FORM
CBCAP Supplemental Funding for Immediate Needs

Name of Applicant Agency	
Address	
City, State, Zip Code	
Telephone Number	
Website Address	
Federal Tax ID#	

Tax Status of Applicant Agency: <input type="checkbox"/> Exempt under sec 501(c)3 of the IRS Code <input type="checkbox"/> Exempt governmental Unit <input type="checkbox"/> Other (specify) _____	NOTE: Incorporated or governmental tax-exempt agencies applying as the sponsoring agency for an unincorporated association or coalition must attach a memorandum of understanding indicating its willingness to be responsible for the fiscal and programmatic requirements.
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Primary Contact:	Email:
Exec Director/CEO:	Email:

County(ies) served:

Dollar Amount Requested from CTF: \$ _____

INDICATE PERCENTAGE OF FUNDING REQUESTED BY PRIORITY AREA:

	Concrete supports for families living in poverty and/or who have been adversely affected by COVID-19
	Support for general operating expenses (must be able to demonstrate a loss in fundraising revenue due to COVID-19)
	Support to address agency workforce issues
	Support to address increased programmatic needs resulting from COVID-19
	Support to address other immediate needs of community-based child abuse prevention agencies, and/or families receiving their services, that are not listed above

NARRATIVE

Please answer each of the following questions on a separate document, and attach responses to your final application submission email. Total narrative should not exceed two (2) pages in length using a minimum font size of 11pt.

- 1) Please provide a detailed description of how the priority area(s) selected above would be addressed through the requested funding, and how these needs are related to COVID-19.
- 2) Please list all COVID-related funding received by the applicant agency in 2020 and 2021, including the source of funding (e.g. CTF, Payment Protection Plan, private foundations, state or federal funding) and the amount received by source.
- 3) Please describe your agency's need for additional funding, and provide supporting documentation. For instance, if you are requesting funding for operating expenses due to loss of fundraising revenue, please describe how COVID has affected your fundraising efforts, and provide documentation showing a loss of fundraising revenue, such as a profit and loss statements for pre- and post-COVID years.
- 4) Describe your agency's history with CTF. Please include the types of grants you have previously received from CTF.
- 5) How does the mission of your organization align with that of CTF?

BUDGET

In the space below, please include an itemized budget for the CBCAP Supplemental Funding for Immediate Needs request. Budgets must clearly delineate how CTF funding will be utilized. Be specific in describing each item and the estimated expense.

EXPENSES	ITEM DESCRIPTION	FUNDING REQUESTED
1. Salaries and Wages (Staff positions)		\$
2. Fringe Benefits (Aggregate amount – not to exceed 30% of salary costs)		\$
3. Consultant & Contractual Services (Trainer Fees x hours)		\$
4. Space Costs		\$
5. Consumable Supplies (Example: Desk Top & paper supplies, postage)		\$
6. Travel (Example: mileage (capped at 49 cents/mile, meals, lodging)		\$
7. Communications (Example: basic & long distance service fees, Cell phone costs)		\$
8. Non-consumable Supplies (Example: computer equipment)		\$
9. Program Related Expenses (Example: training manuals or handouts)		\$
10. Other Costs (Please explain)		\$
TOTAL FUNDS REQUESTED (total of 1-10)		

**CHILDREN'S TRUST FUND
FUNDING FOR IMMEDIATE NEEDS
ASSURANCE/CERTIFICATION SIGNATURE PAGE**

I, the undersigned, certify that the statements in this grant application are true and complete to the best of my knowledge and accept, as to any grant awarded, the obligations to comply with any Children's Trust Fund special conditions specified in the grant award and contract.

I, the undersigned, certify that program information will be collected and conveyed to the Children's Trust Fund by submission of a final project report.

I, the undersigned, certify that in addition to the conditions mentioned before, will maintain accepted accounting procedures to provide for accurate and timely recording or receipt of funds (by source), expenditures (by items made from such funds) and of unexpended balances. I will establish controls, which are adequate to ensure that expenditures charged to grant activities are for allowable purposes, and that documentation is readily available to verify that such charges/expenses are accurate.

Name: Daniel K. Atwill Presiding Commissioner
Authorized Official Title

Signature:  2/24/2022
Authorized Official Date

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CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

February Session of the January Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the Missouri Foundation for Health grant application submitted by the Boone County Community Services Department.

It is further ordered the Presiding Commissioner is hereby authorized to sign the attached Application Acknowledgement and Non-discrimination Affirmation Form for said grant application.

Done this 24th day of February 2022.

ATTEST:

Brianna L. Lennon
Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

APPLICATION ACKNOWLEDGEMENT AND NON-DISCRIMINATION AFFIRMATION

Missouri Foundation for Health (Foundation) requires this form be completed and attached to the application.

Applicants are required to affirm that the organization(s) does not/will not discriminate on the basis of race, color, sex, religion, national origin, age, disability, sexual orientation, gender identity or veteran status either in its employment practices or in its policies and procedures concerning access to services.

Complete and sign this form to affirm the organization(s) does not/will not discriminate as stated above and to indicate your acknowledgment of the application being submitted to the Foundation.

Applicant Organization: _____

Fiscal Agent Organization: _____
(if different from applicant organization)

Project Title: _____

Applicant Organization:

Name and title of applicant organization's Authorized Signatory for award agreement (if approved):

(Print Name) *(Title)* *(email address)*

Name, title, and email address of the individual authorized to receive email notification when disbursements are made (if project is approved):

(Print Name) *(Title)* *(email address)*

Acknowledged by applicant organization's President/CEO or Executive Director:

Daniel K. Atwill *Presiding Commissioner*
(Print Name) *(Title)*

[Signature] *2.22.2022*
(Signature) *(Date)*

Fiscal Agent Organization (if different from applicant organization):

Name and title of fiscal agent organization's Authorized Signatory for award agreement (if approved):

(Print Name) *(Title)* *(email address)*

Name, title, and email address of the individual authorized to receive email notification when disbursements are made (if project is approved):

(Print Name) *(Title)* *(email address)*

Acknowledged by fiscal agent organization's President/CEO or Executive Director:

(Print Name) *(Title)*

(Signature) *(Date)*

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CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

February Session of the January Adjourned

Term. 20 22

In the County Commission of said county, on the 24th day of February 20 22

the following, among other proceedings, were had, viz:


Now on this day, the County Commission of the County of Boone does hereby approve the attached Consultant Services Agreement between Boone County and the following:


- Tom Darrough

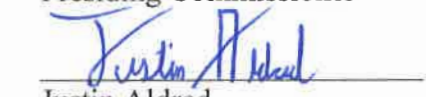
The terms of the Agreement are set out in the attached. The Presiding Commissioner is authorized to sign said Agreement.


Done this 24th day of February 2022.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT dated this 26th day of JANUARY, 2022, by and between Boone County, Missouri, a first-class county and political subdivision of the state of Missouri, by and through its County Commission, ("County") and ~~Tom Darrough~~, (herein "Consultant").

IN CONSIDERATION OF the performance of the services rendered under this Agreement and payment for such services, the parties agree to the following:

1. **Agreement duration** – This contract shall be effective through June 30, 2022, unless extended by mutual agreement.
2. **Services** – Consultant will provide consulting services to County as-needed consultation with respect to the operation of the County Treasurer's office.
3. **Compensation** – In consideration for the Consultant's provision of services under this agreement, County agrees to compensate the Consultant for services rendered in accordance at the hourly rate of \$50.00 per hour. County's obligations under this contract for all fee payments to Consultant shall not exceed Five Thousand Dollars (\$5,000.00) without prior, written approval of County. Payments shall be made within thirty (30) days of receipt of invoice by County. Invoices shall be submitted periodically as mutually agreed upon by County and Consultant, or in the absence of such agreement, upon completion of the work constituting the task or project for which services are provided.
4. **Invoices** – Invoices shall be sent to Christy Johnson, Interim Boone County Treasurer, who shall review, approve, and route invoices to the Boone County Auditor's office for further processing.
5. **Termination** – Either party may terminate this agreement at any time upon thirty (30) days notice to the other party.
6. **Certification of Lawful Presence / Work Authorization** – Consultant shall complete and return the Work Authorization Certification attached hereto as required by Missouri law.
7. **Status of Consultant** – The parties agree that Consultant is an independent contractor and not an employee of Boone County.

IN WITNESS WHEREOF, the parties have executed this agreement by their duly authorized signatories effective the date and year first-above written.

CONSULTANT:

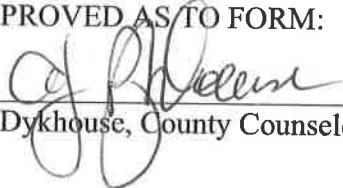

Tom Darrough

Dated: 1/26/22

BOONE COUNTY, MISSOURI

By: 
Daniel K. Atwill, Presiding Commissioner

ATTEST: 
Brianna L. Lennon, County Clerk

APPROVED AS TO FORM: 
CJ Dykhouse, County Counselor

Auditor Certification:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of said appropriation sufficient to pay the costs arising from this contract.

June Pitchford by  02/10/2022
June E. Pitchford, Auditor Date
1190-71101 \$5,000.00

