

**ADAIR COUNTY COMMISSION MINUTES**  
**TUESDAY, JANUARY 26, 2021**  
**10TH DAY JANUARY REGULAR**

The Adair County Commission convened at 8:30 a.m. on January 26, 2021 in the Courthouse at Kirksville. All Commissioners were present.

Presiding Commissioner Shahan signed a letter of engagement with Daniel Jones & Associates to prepare the Schedule of Expenditures of Federal Awards (SEFA) for Adair County as of December 31, 2020.

At 9:55 a.m., Commissioner King moved to accept Ordinance NO. 2021-1 imposing a capital improvement sales tax in Adair County, Missouri and calling an election on the imposition of such tax for the April 6, 2021 Municipal election. He read the following: PROPOSITION – Shall the County of Adair, Missouri, impose a county-wide capital improvement sales tax at the rate of one-quarter of one percent (1/4 of 1%) for the purpose of funding improvements to the Courthouse including but not limited to renovating, repairing, improving, furnishing and equipping of the Adair County Courthouse and its grounds; said tax to be imposed for a period not to exceed the date on which all improvements are completed and all related obligations have been paid in full?

Commissioner Thompson seconded the motion. Presiding Commissioner Shahan concurred. All voted in favor of the motion. County of Adair, Missouri Ordinance No. 2021 will be given to the County Clerk for certification on the April 6, 2021 ballot.

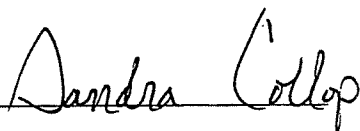
At 10:00 a.m., Commissioner King moved to approve the 2021 Adair County budget. Commissioner Thompson seconded the motion. Presiding Commissioner Shahan concurred. All voted in favor of the motion. The budget will be e-mailed to the Missouri State Auditor's Office for approval.

At 10:05 a.m., the Elected Official's monthly meeting was held in the first-floor courtroom to practice social distancing due to the coronavirus. Attending the meeting were Adair County Presiding Commissioner, Mark Shahan; Adair County 1<sup>st</sup> District Commissioner, Bill King; Adair County 2<sup>nd</sup> District Commissioner, Mark Thompson; Adair County Clerk, Sandra Collop; Adair County Treasurer, Lori Smith; Adair County Collector, Sonja Harden and Adair County Assessor, Kent Bryant; Adair County Public Administrator, Rhonda Noe; Adair County Circuit Clerk, Linda Decker; and Adair County Sheriff, Eldon Grissom. Those absent were Adair County Coroner, Brian Noe; Adair County Prosecuting Attorney, Matt Wilson; and Adair County Recorder, Pat Shoush.

Presiding Commissioner Shahan announced the Commission had certified ballot language for the April 6, 2021 election for capital improvements to the Courthouse. He explained that CTS was a company out of St. Louis that would be handling the publicity for the election at no expense to the County. If the ballot issue is successful, they will be the handling all the repair/renovation details and will recover election costs at that time. Informational materials and a list of talking points will be developed and given to all Elected Officials for their information.

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ATTEST:



County Clerk



Presiding Commissioner, Mark Shahan

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Commissioner King discussed the National Guard helping at different locations in the State to assist with COVID vaccine shots. The Health Department will order and administer the vaccine. The Health Department's current order has been denied, but that is being investigated. People are needed to dispense the vaccine. Currently, the State of Missouri is ranked 50 out of 50 for vaccinations.

Sheriff Grissom stated that motor vehicle thefts were increasing. He is getting the Facebook page up and running, changing the style of their uniforms, as well as vehicle markings. They are currently housing 26 – 30 inmates. He stated they have good rapport with the Kirksville Police Department and is quarantining inmates for 3 days before allowing them into the general population.

Sheriff Grissom will be increasing patrols on County roads and is a proponent that being visible is a deterrent for crime. He encouraged everyone not to make themselves a target.

Mrs. Noe is trying to work with nursing homes and physicians regarding her wards. Some will work with her and some will not. She currently has a vacancy in her office due to a retirement. Mrs. Noe is setting up a media center in the front part of the office to communicate via zoom. She asked if Elected Officials across the State would be having face to face meetings. The Commission stated that their annual training had been cancelled. Networking with your peers is always a big part of the training process.

Mrs. Smith continues to hold her Missouri Association of Counties (MAC) meeting via zoom. The organization hopes to have the April legislative meeting in person at Jefferson City. CARES funding continues to be a major topic. Another agenda item appearing is the 2<sup>nd</sup> Amendment Preservation Act. SB153, the Wayfair Act, does not seem to be a priority; COVID is a priority. Other discussion pertains to Recorder's fees being in question which could cause problems for Collectors and affects all County employees on all levels. Senator Cindy O'Laughlin is working hard for Judicial Finance reform so a County does not have to pay Judge's attorney fees as well as their own. This seems to be gaining traction. Discussion will also be held in the near future as whether or not to hold the annual November MAC meeting in person due to COVID.

Mr. Bryant said he would be attending an in-person training in February. He is waiting for windfarm valuations from Ameren. Schuyler County is also waiting. The windfarm project was officially purchased by Ameren in December 2020. Mr. Bryant said that assessment forms are due; there has been discussion of eliminating personal property taxes.

Commissioner Thompson announced that Margaritaville owns the Holiday Inn Executive Center in Columbia, Missouri. The Commissioner's annual training has moved to this new location but was cancelled this year due to COVID. He stated that there is a surplus of money for the CARES Act through the Federal Emergency management Agency (FEMA). However, it is reimbursed at only 75%.

Commissioner Thompson spoke of losing federal funding initiated by FEMA for the repair/replacement of 16 bridges within the County

The Adair County Commission adjourned at 4:00 p.m. on January 26, 2021.

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ATTEST:           *Dandra Collop*            
County Clerk

          *Mark Shahan*            
Presiding Commissioner, Mark Shahan

# ADAIR COUNTY COMMISSION MINUTES


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### Unscheduled Public Walk-Ins and other Non-Agenda Items for Tuesday, January 26, 2021:

None

IN REF. ORDER NO 9 Engagement Letter to prepare Schedule of Expenditures of Federal Awards (SEFA) as of December 31, 2020



**Daniel Jones  
& Associates**

MEMBERS OF  
MISSOURI SOCIETY OF CPAs  
AMERICAN INSTITUTE OF CPAs

**CERTIFIED PUBLIC ACCOUNTANTS**

January 16, 2021

Sandra Collop  
Adair County Clerk  
Adair County  
106 W. Washington Street  
Kirksville, MO 63501

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Adair County (County).

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by Adair County Clerk, Sandra Collop, on preparation of the schedule of expenditures of federal awards of Adair County for the year ended December 31, 2020. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on the schedule of expenditures of federal awards. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We plan to begin our procedures on January 19, 2021, and, unless unforeseeable problems are encountered, the engagement should be completed by January 20, 2021.

DO NOT WRITE IN THESE SPACES • NAME, PHONE, ADDRESS, EMPLOYER, DATE, SIGNATURE, FAX NO. (OPTIONAL)

We will issue a schedule of expenditures of federal awards and support upon completion of our engagement. Our report will be addressed to the County Clerk and County Commission. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the County, and should not be used by anyone other than these specified parties.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict items on the schedule of expenditures of federal awards, we will communicate such matters to you.

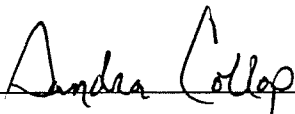
You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

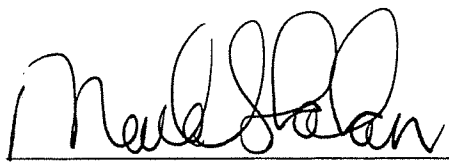
You are responsible for the presentation of the schedule of expenditures of federal awards and that it is in accordance with the Uniform Guidance; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the schedule of expenditures of federal awards. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

Jamie Bohr is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be \$4,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination.

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ATTEST:   
County Clerk

  
Presiding Commissioner, Mark Shahan

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even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate those revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Sincerely,

*Daniel Jones & Associates*  
Daniel Jones & Associates

RESPONSE:

This letter correctly sets forth the understanding of Adair County.

By: *Mark Shahan*  
Title: Presiding Commissioner  
Date: 1-24-2021

Procedures to be performed by Daniel Jones & Associates (DJA):

1. DJA will obtain documentation from various County departments regarding the amount of federal monies expended for the year ended December 31, 2020.
2. From the information provided from the various County departments, DJA will prepare a Schedule of Expenditures of Federal Awards for the year ended December 31, 2020.

### IN REF. ORDER NO 10 Ordinance NO. 2021-1 imposing a capital improvement sales tax in Adair County, Missouri for the April 6, 2021 Municipal Election

COUNTY OF ADAIR, MISSOURI  
ORDINANCE NO. 2021-1

AN ORDINANCE IMPOSING A CAPITAL IMPROVEMENT SALES TAX IN ADAIR COUNTY, MISSOURI AND CALLING AN ELECTION ON THE IMPOSITION OF SUCH TAX.

WHEREAS, the County Commission of Adair County, Missouri (the "County"), under the authority of Section 67.700 of the Revised Statutes of Missouri, as amended (the "Act"), has determined that it is in the best interest of the County to impose a capital improvement sales tax in the amount of one-quarter of one percent on the receipts from all retail sales within the County that are subject to taxation under Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri, as amended, for the purpose of funding improvements to the Courthouse including but not limited to renovating, repairing, improving, furnishing and equipping of the Adair County Courthouse and its grounds; and

WHEREAS, no ordinance imposing a sales tax pursuant to the Act shall be effective unless the County Commission submits to the voters of the County a proposal to authorize the imposition of the sales tax, and a majority of the voters approve such proposal;

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

Section 1. There is hereby imposed a capital improvement sales tax in the amount of one-quarter of one percent on the receipts from all retail sales or taxable services at retail within the County, upon all sales within the County for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail in the extent and in the manner provided by Sections 144.010 to 144.525, inclusive, of the Revised Statutes of Missouri, as amended, and the rules and regulations of the Director of Revenue of the State of Missouri issued pursuant thereto. Such sales tax may be used for the purpose of funding improvements to the Courthouse including, but not limited to renovating, repairing, improving, furnishing and equipping of the Adair County Courthouse and its grounds and shall be imposed for a period not to exceed the date on which all improvements are completed and all related obligations have been paid in full.

Section 2. A special election is hereby ordered to be held in Adair County, Missouri, on Tuesday, April 6, 2021, on the following proposition:

PROPOSITION \_\_\_\_\_

Shall the County of Adair, Missouri, impose a county-wide capital improvement sales tax at the rate of one-quarter of one percent (1/4 of 1%) for the purpose of funding improvements to the Courthouse including but not limited to renovating, repairing, improving, furnishing and equipping of the Adair County Courthouse and its grounds; said tax to be imposed for a period not to exceed the date on which all improvements are completed and all related obligations have been paid in full?

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 approval of the proposition will authorize the imposition and collection of a one-quarter of one percent sales tax in addition to the other sales taxes provided for by law on all retail sales made in the County which are subject to taxation.

Section 3. The form of the Notice of Election for said election, a copy of which is attached hereto and made a part hereof, is hereby approved.

Section 4. If the proposition is approved by a majority of the votes cast by the qualified voters voting thereon at said election, the Clerk of the County Commission shall as soon as possible after the election forward to the Director of Revenue of the State of Missouri by United States registered or certified mail (1) a certified copy of this Order, including the Notice of Election attached hereto, and (2) a copy of the abstract of votes cast on the proposition approved by a majority of the voters at said election. The sales tax extended hereby shall then be levied and collected in the manner provided by Section 67.700 (only as it authorizes the sales tax approved), 32.085 and 32.087, RSMo, as amended, and by all other applicable laws, and shall be used for the purposes authorized by Section 67.700, RSMo, as amended, and this Order.


Section 5. This Ordinance shall be in full force and effect immediately from and after its passage and adoption by the County Commission.

PASSED by the County Commission of Adair County, Missouri, this 26 day of January, 2021.

*Mark Shahan*  
Mark Shahan, Presiding Commissioner

*William King*  
William King, 1<sup>st</sup> District Commissioner

*Mark Thompson*  
Mark Thompson, 2<sup>nd</sup> District Commissioner

  
*Sandy Collop*  
Sandy Collop, Clerk of the County Commission

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ATTEST: *Sandra Collop*  
County Clerk

*Mark Shahan*  
Presiding Commissioner, Mark Shahan