

**ADAIR COUNTY COMMISSION MINUTES**  
**MONDAY, JANUARY 8, 2018**  
**3RD DAY JANUARY REGULAR**

The Adair County Commission convened at 8:30 a.m. on January 8, 2018 in the Courthouse at Kirksville. All Commissioners were present.

Presiding Commissioner Pickens signed a contract to assist Adair County in preparing its 2017 Schedule of Expenditures of Federal Awards (SEFA). Daniel Jones & Associates are scheduled to be in the County January 8 and January 9, 2018.

The Adair County Treasurer submitted the six month settlement dated 12/31/2017 and the yearend settlement dated 12/31/17.

The Adair County Commission adjourned at 4:00 p.m. on January 8, 2018


**Unscheduled Public Walk-Ins and other Non-Agenda Items for Monday, January 8, 2018:**

Jerry Byrn: Horse Shoe Lake Way - Rock

IN REF. ORDER NO 5 Adair County Circuit Clerk Fees for December, 2017

IN REF. ORDER NO 6 Adair County Sheriff Fees for December, 2017

IN REF. ORDER NO 7 Contract to prepare 2017 Schedule of Expenditures of Federal Awards (SEFA)

 <p style="text-align:center">January 8, 2018</p> <p>Sandra Collop Adair County Clerk Adair County 106 W. Washington Street Kirksville, MO 63501</p> <p>Dear Ms. Collop:</p> <p>We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Adair County.</p> <p>We will apply the agreed-upon procedures which you have specified, listed in the attached schedule, to prepare the Schedule of Expenditures of Federal Awards of Adair County as of December 31, 2017, prepared in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). This engagement is solely to assist Adair County in preparing its 2017 Schedule of Expenditures of Federal Awards. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.</p> <p>Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion 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.</p> <p style="text-align:center">2</p>	<p>We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of Adair County, and should not be used by anyone other than those specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.</p> <p>You are responsible for the presentation of the Schedule of Expenditures of Federal Awards in accordance with the Uniform Guidance, and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for assuming all management responsibilities and for overseeing the Schedule of Expenditures of Federal Awards we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.</p> <p>Al Kirchhofer, Jr. is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.</p> <p>We plan to begin our procedures on January 8, 2018, and, unless unforeseeable problems are encountered, the engagement should be completed by January 20, 2018. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the Schedule of Expenditures of Federal Awards in accordance with the Uniform Guidance.</p> <p>Our fee 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 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.</p> <p>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, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If</p>
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ATTEST:  County Clerk       Presiding Commissioner

# ADAIR COUNTY COMMISSION MINUTES

## MONDAY, JANUARY 8, 2018

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additional specified parties of the report are added, we will require that they acknowledge in writing 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: *Stantley Robins*  
 Title: *Presiding C.O.*  
 Date: *1-08-2018*

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, 2017.
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, 2017.

IN REF. ORDER NO 8 Adair County Treasurer's six month settlement dated 12/31/2017 and yearend settlement dated 12/31/17

ACCOUNT	12/31/17	12/31/16	12/31/15	12/31/14
ADAIR COUNTY REVENUE	561772.81	1073922.91	1854882.30	976861.83
GRD ROAD & BRIDGE	2041840.50	874565.75	163788.87	866485.50
GRD ASSESSMENT	227487.81	20023.40	163788.87	6308.72
SOLE FNS EMERGENCY FUND	124286.29	558.00	0.00	33526.91
SOI LAW FNS SERVICES	120298.11	428573.01	565080.43	1152070.89
SOE CITY EMERGENCY	89788.85	293.42	0.00	50495.31
401 E-911	8580.37	14064.37	18294.62	9057.82
402 COUNTRYSIDE	114250.79	336.04	0.00	118925.23
403 VIOLENCE INT.	0.00	0.00	0.00	0.00
404 DOMESTIC VIOLENCE	44173.85	3316.17	0.00	49191.82
504 MILLION DOLLARY	24651.70	871.26	0.00	23525.04
505 LOCAL TOW ELECTION	27962.68	128.44	16.58	27720.17
506 COUNTY RETIREMENT	2.42	83837.12	83838.35	1.23
601 OVERLAP TAX	337.72	0.00	0.00	257.12
602 UNCOMD FEES	16192.81	0.00	427.50	15734.41
RK UNAP. SCHOOL	70815.14	49124.77	89501.27	34222.52
TR1 RECORDING FEES	87238.80	7448.35	6348.68	23775.24
TR2 RECORDERS TECH	40426.50	207.61	1691.50	40510.13
TR3 COLL. MAINTENANCE	187770.37	2576.21	2447.88	148966.57
TR4 CRIMINAL COSTS	0.00	128284.86	128284.86	0.00
801 LAW ENF. PERSONNEL	154180.24	120452.82	1145550.31	183127.78
802 LAW ENF. TRAINING	8437.12	2477.24	2396.64	9758.26
803 SHERIFFS OVR FEES	28977.72	3898.26	0.00	30861.05
805 SHERIFFS REVENUE	55586.11	1498.90	1683.73	36381.37
DEPUTY SHERIFFS SALARY	150.00	225.00	4650.00	0.00
901 INMATE SECURITY FUND	22500.88	3088.02	0.00	23982.28
901 PROS. ATTYN TRAINING	7730.87	351.56	0.00	8021.63
902 PA COLLING SALES TAX	8879.38	25.57	0.00	5965.24
903 ADAM	20421.89	67776.38	98292.44	28043.10
904 LEIP	84105.42	14242.12	2810.28	105222.25
905 MILA T COUNTY	191065.81	158384.44	62392.82	22926.20
907 BALJO PASS THROUGH	500.00	20379.03	23372.52	600.00
909 JUVENILE SALARIES	0.00	184990.85	104260.55	0.00
CITY DIST. SCHOOLS	0.00	244155.88	218155.88	0.00
HEALTH DEPARTMENT	0.00	162196.81	162196.81	0.00
LIBRARY	0.00	0.00	0.00	0.00
MP DISTRICT	9.82	4370.88	4363.69	0.00
CITIES	48.11	22484.00	22504.11	0.00
Lump Sum	19.57	3035.54	3573.47	0.00
SB 40	0.00	12830.14	76936.14	0.00
TOTAL	641337.27	6462903.53	7003504.43	4837032.41

Book Balance 01/02 338282.68  
 Book Balance 01/08 408040.20  
 Actual Book Balance 442792.48  
 Div Outstanding Interest 2000.00  
 Div Outstanding Interest 357.33  
 Outstanding Checks 288543.37  
 Outstanding A/C 0  
 Bank Error 516

Book Balance 524032.88  
 Statement Balance 02/08 410204.42  
 Statement Balance 01/08 364613.86

ACCOUNT	12/31/17	12/31/16	12/31/15	12/31/14
SOI COUNTY REVENUE	61603.21	233344.88	232002.30	57848.50
SOI ROAD & BRIDGE	161920.50	102244.51	246240.47	106440.50
SOI ASSESSMENT	18140.01	27133.47	34660.55	4335.26
SOI EMERGENCY FUND	83778.14	208.32	0.00	33203.88
SOI LAW FNS SERVICES	112084.45	60000.20	83844.14	117336.66
SOI CITY EMERGENCY	98568.65	611.22	0.00	99491.21
SOI E-911	3861.25	80212.17	37541.54	9564.01
SOI COUNTRYSIDE	22413.14	712.88	0.00	121032.83
SOI VIOLENCE INT.	0.00	0.00	0.00	0.00
SOI DOMESTIC VIOLENCE	42179.71	3133.09	0.00	44311.81
SOI MILLION DOLLARY	25423.84	2569.70	0.00	25011.62
SOI LOCAL TOW ELECTION	25164.80	4157.20	1165.43	45206.32
SOI COUNTY RETIREMENT	3.54	100038.29	100046.74	1.23
SOI OVERLAP TAX	321.22	0.00	0.00	279.12
SOI UNCOMD FEES	13460.38	8000.24	427.50	10753.41
SOI UNAP. SCHOOL	32158.29	87339.42	85812.27	34354.54
SOI RECORDING FEES	103665.11	6474.24	899.60	25793.21
SOI RECORDERS TECH	44154.10	474.58	1427.50	40633.13
SOI COLL. MAINTENANCE	140228.77	23489.21	2825.51	140966.57
SOI CRIMINAL COSTS	0.00	107120.60	107148.50	0.00
SOI LAW ENF. PERSONNEL	268226.41	143378.17	228278.76	188171.14
SOI LAW ENF. TRAINING	7504.00	1649.37	4883.32	1743.12
SOI SHERIFFS OVR FEES	28952.40	5391.65	1667.05	31641.02
SOI SHERIFFS REVENUE	47233.24	2054.71	1878.77	31644.32
DEPUTY SHERIFFS SALARY	540.00	800.00	800.00	0.00
SOI INMATE SECURITY FUND	17531.64	4554.64	0.00	23843.28
SOI PROS. ATTYN TRAINING	7466.47	886.41	451.50	8081.83
SOI PA COLLING SALES TAX	12027.77	61.00	451.20	8666.24
SOI ADAM	33187.48	13851.37	13680.60	25441.30
SOI LEIP	86795.01	22311.85	28794.20	105578.25
SOI MILA T COUNTY	127034.08	148810.88	102134.51	42866.20
SOI BALJO PASS THROUGH	520.00	5454.52	8847.92	500.00
SOI JUVENILE SALARIES	0.00	207242.31	22742.34	0.00
CITY DIST. SCHOOLS	0.00	149170.00	152192.00	0.00
HEALTH DEPARTMENT	0.00	56630.32	56630.32	0.00
LIBRARY	0.00	0.00	0.00	0.00
MP DISTRICT	9.82	4360.88	4363.69	0.00
CITIES	48.11	22504.11	22504.11	0.00
Lump Sum	19.57	3035.54	3573.47	0.00
SB 40	0.00	42104.32	42104.32	0.00
TOTAL	1044032.25	2200012.54	2226102.84	1483762.84

Book Balance 01/02 370788.66  
 Book Balance 01/08 408040.20  
 Actual Book Balance 482102.44  
 Div Outstanding Interest 2000.00  
 Div Outstanding Interest 357.33  
 Outstanding Checks 288543.37  
 Outstanding A/C 0  
 Bank Error 218

Book Balance 524032.88  
 Statement Balance 02/08 410204.42  
 Statement Balance 01/08 364613.86

ATTEST:

*Andrea Collop*  
 County Clerk

*Stantley Robins*  
 Presiding Commissioner