

TERM OF COMMISSION: August Session of the July Adjourned Term

PLACE OF MEETING: Roger B. Wilson Boone County Government Center  
Commission Chambers

PRESENT WERE: Presiding Commission Daniel Atwill  
District I Commissioner Karen Miller  
District II Commissioner Janet Thompson  
Auditor June Pitchford  
Treasurer Nicole Galloway  
Industrial Development Authority Tom Schneider  
Deputy County Clerk Mike Yaquinto

The meeting was called to order at 1:30 p.m.

**Auditor**

**1. FY2012 Audit Presentation**

Auditor June Pitchford said that the Commission will hear from two representatives from the County's independent Accounting firm to go over the FY 2012 Financial Audit and Single Audit otherwise know as the audit of our Federal programs. This is done every year. The financial audit is to be completed by the end of June to meet disclosure requirements for our bonds. The single audit has a later due date so we waited until both were complete before presenting to the Commission. Ms. Pitchford introduced Jeff Winter and Ted Williamson who are representing the firm RubinBrown who will give an overview of the County audit.

Mr. Winter reviewed the following areas:

- Auditors' Responsibility under U.S. Generally Accepted Audition Standards and

Scope of Services

- Other Information In Documents Containing Audited Financial Statements
- Planned Scope and Timing of the Audit
- Qualitative Aspects of Accounting Practices
- Management Judgments and Accounting Estimates
- Financial Statement Disclosures
- Corrected and Uncorrected Misstatements
- Difficulties Encountered in Performing the Audit
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accounts
- Other Audit Findings or Issues

Mr. Williamson reviewed the following areas:

- New Accounting Pronouncements
- Government-Wide Revenues

- Government-Wide Expenses
- Tax Revenues
- Independent Auditors' report on Additional Information

Commissioner Atwill asked if there is a rating process where it would show the relative solidity of the county vs. another county or other government institution.

Mr. Winter said that this is more of an internal process and that there is nothing that compares one entity to another. There are financial ratios that can be computed based on the counties financials and these can be computed to see how well you stack up against these ratios which would give you a better idea on what shape the county is in. Boone County is doing the right things. The county is not over loaded with cash, but is in good position if something bad were to happen like 2008. The county would be able to ride out the storm.

Commissioner Atwill asked if the debt level is shown.

Mr. Winter said it is shown in the financial statements. The county does not have a heavy debt burden. Most of the debt is related to special assessments and where the property owners are paying their fair share. There is not a great deal of bonded debt. The debt load is extremely low.

Treasurer Nicole Galloway said that as part of the Debt Management Policy, on an annual basis we work in conjunction with our financial advisor on benchmarking different financial ratios that are standard in the industry.

Commissioner Atwill said it is very difficult to explain to the public that we were audited

and it was good. There is nothing that explains what was good about it.

June Pitchford said that she can work with the Treasurers Office to supply a highly condensed, easily understandable, conditional assessment on the audit for the Commission to have for the public to review.

Commissioner Miller thanked the auditor and complimented them on their staff and the efforts put forth in getting this done.

There were no further comments or questions.

### **Purchasing**

#### **2. Second reading; Bid Award 29-11JUL13 – Oakland Church Road Micro Surfacing – 2013 Pavement Preservation (1<sup>st</sup> reading 7-11-13)**

Commissioner Thompson moved on this day the County Commission of the County of Boone does hereby award bid 29-11JUL13 – Oakland Church Road Micro Surfacing to Vance Brothers, Inc. of Kansas City, MO. The terms of the agreement are stipulated in the attached Contract Agreement. It is further ordered the Presiding Commissioner is hereby authorized to sign said Contract Agreement.

Commissioner Miller seconded the motion.

The motion carried 3 to 0. **Order #374-2013**

### **Treasurer**

#### **2. 1<sup>st</sup> & 2<sup>nd</sup> reading; TEFRA Approval of Burrell, Inc. Project financed through the**

**Boone County IDA**

Tom Schneider, representing the Boone County Industrial Development Authority said that the IDA received an application from Burrell Inc. to bond \$7 million for the office building which they are the majority occupant. The IDA Board of Directors had two meeting on this issue, which if approved, would result in a savings of \$1.5 million over the next 10 years because the interest earned on a Boone County IDA bond is not taxable under Federal tax law.

Burrell Inc. will be buying the building and receiving those savings over not paying rent for the next 10 years. The Boone County IDA has unanimously approved the request. There was a public hearing last night, per statute, and there were no comments. The next step in the process is to get Commission approval and that is why this item is on the agenda. There is no liability to the County. No involvement in the Bond Issue other than signing the Certificate of Approval.

Commissioner Miller asked if this will result in an expansion of services.

Craig Valone of Burrell said at present, they occupy 60% of the building and also own another building at 1805 E. Walnut for adult services. There are three new programs to be added; **Assertive Community Treatment** for 16 – 25 year old individuals which is a heavily intensive community based program, **Community Liaison Program** where two qualified mental health professionals will be liaisons between the Police Department and emergency rooms, and the **Emergency Room Enhancement Project** for those that are currently receiving in-patient treatment providing a bridge to out-patient treatment. These services are to begin by October 1. We do plan to expand within the building and currently are serving approximately 680 adults.

Commissioner Miller asked about programs for youth in relation to the Children's Services

Fund.

Mr. Valone said there are currently two programs for youths; one for those with emotional issues ranging in age 3 – 21 with an assigned case worker and psychiatrist. That program serves about 220 youths. The other program is the Outpatient Department where the youth just sees a therapist and at present there are between 4,000 and 4,500 in that program. They are not just from Boone County but from all over.

Commissioner Miller asked if any youth are turned back and not offered treatment due to capacity issues.

Mr. Valone said they do their best, but there are times, for different reasons they can't offer full treatment and if they can't get them in the wrap around program, will at least get them to see a therapist.

Commissioner Atwill said that he did attend the two IDA board meetings and is convinced that the county has no liability. We are acting as someone doing due diligence on these programs to make sure that they can pay back the money borrowed.

There were no further comments or questions.

Commissioner Miller moved on this day the County Commission of the County of Boone does hereby approve the Certificate of Approval for the Burrell, Inc., a Missouri nonprofit corporation d/b/a Burrell Behavioral Health project. The terms of this certificate are stipulated in the attached. It is further ordered the Presiding Commissioner is hereby authorized to sign said Certificate of Approval.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #375-2013**

**Resource Management**

**4. Second reading; Cooperative Agreement between Boone County and the Village of Hartsburg – Road & Bridge Improvement/Repair (1<sup>st</sup> reading 8-8-13)**

Commissioner Thompson moved on this day the County Commission of the County of Boone does hereby approve the Cooperative Agreement between the County of Boone and the Village of Hartsburg. The terms of the agreement are stipulated in the attached Agreement. It is further ordered the Presiding Commissioner is hereby authorized to sign said Road & Bridge Improvement/Repair Cooperative Agreement.

Commissioner Miller seconded the motion.

The motion carried 3 to 0. **Order #376-2013**

**5. Second reading; Change Order #1 2013 Concrete Rehabilitation Program (1<sup>st</sup> reading 8-8-13)**

Commissioner Miller moved on this day the County Commission of the County of Boone does hereby approve the attached Change Order #1 for the 2013 Concrete Rehabilitation Program. It is further ordered the Presiding Commissioner is hereby authorized to sign said Change Order #1.

Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order #377-2013**

**Juvenile Justice Center**

**6. Second reading; Budget Revision to transfer funds from Salary & Wages to Machinery and Equipment (1<sup>st</sup> reading 8-8-13)**

Commissioner Thompson moved on this day the County Commission of the County of Boone does hereby approve the following budget revision for the Juvenile Justice Center to transfer funds from Salary & Wages to Machinery & Equipment.

Department	Account	Department Name	Account Name	Decrease \$	Increase \$
1243	10100	Juvenile Justice Grants	Salary & Wages	2,637	
1243	10200	Juvenile Justice Grants	FICA	213	
1243	91300	Juvenile Justice Grants	Machinery & Equipment		2,850

Commissioner Miller seconded the motion.

The motion carried 3 to 0. **Order #378-2013**

**Commission**

**7. 1<sup>st</sup> & 2<sup>nd</sup> reading; Organizational Use of the Government Center Chambers by Imago Arts**

Commissioner Miller moved on this day the County Commission of the County of Boone does hereby approve the Organizational Use of the Government Center Chambers by Imago Arts for October 22, 2013, November 19, 2013 and December 17, 2013 from 5:30 p.m. to 9:00 p.m.



Commissioner Thompson seconded the motion.

The motion carried 3 to 0. **Order 3379-2013**

### **8. Public Comment**

None

### **9. Commissioner Reports**

Commissioner Thompson said she attended a press conference at the Sheriff's Department where they introduced The BAT (Breath Alcohol Testing) van to the public. There was also a statement by a man who was the victim of a Drunk Driver who lost part of his left leg and arm as well as sustaining brain damage. This is one more case for making choices and thinking about driving and drinking.

There were no further Commissioner Reports.

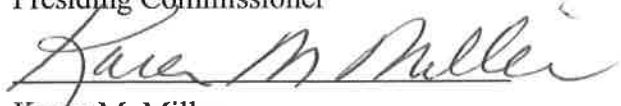
The meeting adjourned at 2:22 p.m.

Attest:

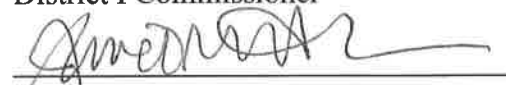
  
Wendy S. Noren  
Clerk of the County Commission



Daniel K. Atwill  
Presiding Commissioner



Karen M. Miller  
District I Commissioner



Janet M. Thompson  
District II Commissioner