



Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

January Term

<http://ChristianCountyMO.iqm2.com>

~ Minutes ~

Monday, March 16, 2015

9:20 AM

The Christian County Courthouse

I. Convene

The meeting was called to order at 9:20 AM by Presiding Commissioner Ray Weter

Attendee Name	Title	Status	Arrived
Ray Weter	Presiding Commissioner	Present	
Bill Barnett	Western Commissioner	Present	
Vacant Position	Eastern Commissioner	Excused	
Cheryl Mitchell	Assistant	Present	
Julia Maples	Administrative Assistant	Present	
Norma Ryan	Chief Deputy County Clerk	Present	

II. Agenda

Motion/Vote - 9:20 AM Christian County Commission

Discussion - Approve Agenda

The meeting was attended by Commission Secretary Cheryl Mitchell, Jim Billedo, C2 Supervisor Brent Young and Highway Administrator Miranda Beadles.

The Commission met to approve the agenda.

Commissioner Weter entertained a motion to approve the agenda for Monday, March 16, 2015.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Bill Barnett, Western Commissioner
SECONDER:	Ray Weter, Presiding Commissioner
AYES:	Ray Weter, Bill Barnett

Motion/Vote - 9:25 AM Kay Brown-County Clerk

Minutes & Financials Approval - Approve Minutes & Financials

The meeting was attended by Commission Secretary Cheryl Mitchell, Jim Billedo, C2 Supervisor Brent Young and Highway Administrator Miranda Beadles.

The Commission met to approve and minutes or financials.

There are no minutes to approve. Under financials Shawn Kinnard appeared last Thursday to discuss a penalty on property taxes and had talked to Ted and the check has not cleared his bank. He was asking for a waiver of the penalty. The Collector told him the Commission is the only body that could waive the penalty. Since the check wasn't processed there is no proof that the check was sent. It is Ray's belief that they allow the penalty to stand. Bill had no comments. Commissioner Weter entertained a motion to not waive the penalty for late taxes for Shawn Kinnard.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Bill Barnett, Western Commissioner
SECONDER:	Ray Weter, Presiding Commissioner
AYES:	Ray Weter, Bill Barnett

Motion/Vote - 9:30 AM Miranda Beadles-Highway Engineer & Brent Young C-1 Road Department

Bid Decision - Bid Decision-Tandem Axle Dump Truck

The meeting was attended by Commission Secretary Cheryl Mitchell, and Jim Billedo.

The Commission met with Highway Engineer Miranda Beadles and C2 Supervisor Brent Young for the decision on the bid for the Tandem Axle Dump Truck.

Miranda recommended accepting the bid from Summit. It includes a 7 year warranty. Summit and Tri State both met the specs. The Bus Andrews bid is the same from all bidders. The dump bed, tarp and spreader will be done at Bus Andrews. The cost is \$784.26 for the extended warranty.

Commissioner Weter entertained a motion to accept the bid from Summit Truck Group for the International which is \$10,000 less than the Tri-State bid and the options included in the bid specs including the dump bed, spreader and tarp awarded to Bus Andrews.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Bill Barnett, Western Commissioner
SECONDER:	Ray Weter, Presiding Commissioner
AYES:	Ray Weter, Bill Barnett

Motion/Vote - 11:00 AM Christian County Commission

Discussion - CERF Auditor Results Discussion

The meeting was attended by Commission Secretary Julia Maples, Amber Duran, Ted Nichols, Danny Gray, Paula Brumfield, Lacey Hart, Kay Brown, Theresa Campbell and Kelly Hall.

The Commission met for the CERF Auditor Results Discussion. This meeting is due to the Audit of the County by the CERF Auditor. Ray received a letter regarding the audit. Ray said in the Assessor's office penalties were waived for 45% of late filings. Danny said there are six reasons why they waive a penalty. They couldn't edit a record without it issuing a penalty. That has been fixed. They had 806 new to county waivers last year. Ray said they are captives of the system. Ray said this is the first letter they have received. Bill asked if we have to write a letter back to them. Ray said he didn't think so, they are dealing with the certain offices. To move on to the Recorder. They find \$7 is being remitted instead of \$6. Kelly said on the federal tax liens they sent \$7 and it is corrected now. Kelly said it is not a huge amount of money so she didn't worry about it. Ray said it would be the right thing to do to make an effort to get the money returned to the county. Ray said the Collector's Office was ok. In the County Clerk's office the enrollment forms were not transmitted within the time frame. They were up to 10 days

late. They recommend they be submitted timely. Paula said it is submitted immediately now. Ray said they indicated the Clerk is knowledgeable and complied. The Treasurer's office is submitting in a timely manner. Ray said they are talking about this because it is the first time we got this and he thought it would be good to air it out. Ted said CERF goes through and picks out certain counties. Ray said other than procedural issues there is nothing catastrophic. Bill said he thinks we went through it pretty good and is glad we addressed it today.

III. Adjournment

The meeting was closed at 11:11 AM
The Commission is adjourned until Thursday, March 19, 2015

Motion/Vote - 11:11 AM

- Motion to adjourn

Commissioner Weter entertained a motion to adjourn.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Bill Barnett, Western Commissioner
SECONDER:	Ray Weter, Presiding Commissioner
AYES:	Ray Weter, Bill Barnett



Ray Weter

Presiding Commissioner, Ray Weter



Bill Barnett

Western Commissioner, Bill Barnett

CERF

COUNTY EMPLOYEES'
RETIREMENT FUND**MEMORANDUM**

To: County Elected Officials—Christian County Commissioner
From: CERF Administrative Office
Date: February 27, 2015
Re: CERF County Visits

As you know, CERF asks its independent auditors to visit a number of counties and review certain practices that may impact the Fund. Visits were completed for 2014. Attached is a copy of the results from your county, with any deficiencies shown in bold.

As part of this process, CERF was directed to provide this information to your office by the CERF Board of Directors. We appreciate your continuing efforts in complying with CERF requirements.

If you have any questions, please contact Mary Holsman at the CERF Administrative Office.

Attachment: Cerf Audit Report (2143 : CERF Auditor Results Discussion)

CHRISTIAN COUNTY

Assessor

Findings: The Assessor is maintaining the log. For notices not returned by May 1, the Assessor maintains a log of penalties imposed and penalties waived. The penalties that were waived conformed to categories outlined in RSMo 137.280 and 137.345. Penalties were waived for 45% of late filings. *The Assessor indicated that most of the waived penalties were the result of a large number of taxpayers that moved into the county or taxpayers that moved and did not provide a forwarding address, therefore an assessment list was not mailed.*

Recorder

Findings: The Recorder appears to be properly collecting all recordings; however, seven dollars is being remitted to CERF for federal tax liens instead of the six dollar filing fee. *The Recorder indicated she switched computer software during the year and did not realize that seven dollars was being remitted instead of six dollars. The Recorder indicated she would work with the software company to correct the amount within the system. We recommend the CERF office contact the Recorder to discuss determining the amount of overpayment and what corrective action should be taken.* The Recorder maintains funds in an interest bearing account. The Recorder is submitting fees and interest to the Treasurer monthly in a timely manner.

Collector

Findings: Based upon our tests of the delinquent property tax penalties, it appears the proper amount is remitted to CERF. The late assessment penalty is charged to the taxpayer and, when collected, it is remitted to CERF. It appears merchant license fees are properly segregated between the amount due the County and the amount due CERF and the remittances to CERF for merchant licenses are correct. The Collector deposits all collections into an interest-bearing account, which is remitted to CERF annually. The Collector submits CERF funds to the Treasurer in a timely manner.

Clerk

Findings: Christian County is a LAGERS county. It appears that the appropriate amounts are being withheld for eligible employees and termination forms submitted timely. However, based on our review of enrollment forms, we noted two of five enrollment forms selected for testing were not transmitted to CERF within the required time frame. The enrollment forms were 4 and 10 days late. *The Deputy Clerk indicated she did not know why the enrollment forms were submitted late by the previous Deputy Clerk.* We recommended these forms be submitted to CERF within 15 days of hire. WK noted no other instances of non-compliance with the remaining individuals tested. Per view of W-2's for selected participants, contributions to the CERF pension plan and 457 plan were reported within the appropriate box. It also appears checks for deferred compensation were remitted to Great West within the required time frame.

Prior to our visit, CERF notified us of reconciliation issues between the payroll reports and participant contributions. The Deputy Clerk indicated the reconciliation issues CERF referenced were due to unusual circumstances that occurred in May, such as an incorrect buy-back calculation, an employee owing contributions for a prior pay period, and incorrect employee salary changes resulting in incorrect contribution amounts. For the months tested during our visit, payroll reports agreed to the participant contributions submitted to CERF. We recommended the Clerk reconcile all payroll reports to the total contribution amount prior to submission to CERF.

Our inquiries indicated, except for the matters noted above, that the Clerk's Office is knowledgeable of and complied with CERF regulations.

Treasurer

Findings: The Treasurer deposits CERF monies into an interest-bearing account. The remittance form sent to Key Bank and to CERF identified the sources of the funds that comprise the remittance. This report was submitted to CERF in a timely manner.