Christian County Commission
100 West Church St, Room 100
Ozark, MO 65721

SCHEDULED

Meeting: 08/22/24 09:00 AM
Department: County Clerk
Category: Meeting Items
Prepared By: Madi Hires Raines
Initiator: Madi Hires Raines
Sponsors:

MEETING ATTACHMENTS (ID # 5461)

DOC ID: 5461

Meeting Attachments

ATTACHMENTS:

- 22 AUGUST 2024 FINANCIAL - CERTIFIED COURT ORDER NO. 08-22-2024-01 (PDF)
- 22 AUGUST 2024 - ITB #2021-5 ASSESSMENT LIST PROCESSING & MAILING - RENEWAL LETTER - EDWARD J. RICE COMPANY, INC. (PDF)
- 22 AUGUST 2024 - 2024 BUDGET AMENDMENTS - PUBLIC ADMINISTRATOR - TREASURER - EMERGENCY MANAGEMENT (PDF)
- 22 AUGUST 2024 - CERTIFICATION OF AUGUST 06, 2024 PRIMARY ELECTION (PDF)
- 22 AUGUST 2024 - PROJECT AMENDMENT - ESTIMATE - ROB MUILENBURG EXCAVATING LLC (PDF)
- 22 AUGUST 2024 - 2023 ANNUAL AUDIT - KPM LETTER OF REPRESENTATION (PDF)

CERTIFIED COURT ORDER # 08-22-2024-01

The Treasurer is hereby ordered to pay the following entities:

RECEIVED

AUG 21 2024

PAULA BRUMFIELD
COUNTY CLERK @ 9:14 A.M.
PB

CART

August 20, 2024
Receipt #: July 2024 Term

AMOUNT RECEIVED			**222-43354**		**218,363.51**	**CHECK/DFT**
BRIDGE			**15.00%**		**32,754.53**	
	ROAD MILES					
COMMON 1	**297.51**		**29.67%**		**64,788.45**	
COMMON 2	**280.69**		**27.99%**		**61,119.95**	
BILLINGS SPECIAL	**103.25**		**10.30%**		**22,491.44**	
GARRISON SPECIAL	**24**		**2.39%**		**5,218.89**	
OZARK SPECIAL	**102.97**		**10.27%**		**22,425.93**	
SELMORE SPECIAL	**27.5**		**2.74%**		**5,983.16**	
SOUTH SPARTA SPECIAL	**11.1**		**1.11%**		**2,423.83**	
STONESHIRE	**5.3**		**0.53%**		**1,157.33**	
TOTAL ROADS	**852.32**		**100.00%**		**185,608.98**	
TOTAL BRIDGE					**32,754.53**	
TOTAL DISBURSED					**218,363.51**	

Lynn Morris
Presiding Commissioner Lynn Morris

ABSENT
Western Commissioner Hosea Bilyeu

BJ
Eastern Commissioner Bradley A. Jackson

COUNTY CLERK SEAL CHRISTIAN COUNTY, MO

IN TESTIMONY WHEREOF I, have hereunto set my hand and affixed the seal of said Commission, at my office in Christian County this, the 22nd day of August, 2024.

Paula Brumfield
Paula Brumfield, Clerk of the County Commission

Christian County Commission

100 W. Church Street Room 100
Ozark, Missouri 65721
(417)582-4300

Lynn Morris
Presiding Commissioner

Bradley A. Jackson
Eastern Commissioner

Hosea Bilyeu
Western Commissioner

August 22, 2024

Edward J Rice Company, Inc
2305 E. Olive Court, Suite B.
Springfield, MO 65802
Attn: Chris Rice
417-869-3312
chris_rice@ejrice.com

The Christian County Commission voted in session today to renew the contract for ITB #2021-5 Assessment List Processing & Mailing to Edward J Rice Company, Inc. The contract (originally awarded September 30, 2021) was for a one-year period with the option of renewing for three additional one-year periods. This is the final renewal period (year four). This contract renewal is effective September 30, 2024, through September 29, 2025.

Your point of contact will be Assessor Danny Gray. Assessor Gray can be reached at 417-582-4311 or by email at assessor@christiancountymo.gov.

ABSENT		
Hosea Bilyeu Western Commissioner	Lynn Morris Presiding Commissioner	Bradley A. Jackson Eastern Commissioner
	8/22/24	8-22-2024
Date	Date	Date

Budget Adjustment Request Form

County of CHRISTIAN ◆◆◆ *State of* **MISSOURI**

Date: 8/9/2024

PERSON REQUESTING	TITLE/POSITION	DEPARTMENT
Karen Matthews	Treasurer	Treasurer

Item (s) Requested : Additional Position request

Reason for Request: To hire a new deputy to facilitate the transition to a new elected official

Amount Requested : See Attached

Source of Funds:
(Other Rev., Grants, etc..) Carryforward Balance

Line Item Coverage :
(Account No(s).) See Attached

I certify that the items(s) listed above is(are) appropriate and necessary for the operation of this department and that there is sufficient funds to cover the estimated cost.

Signature: Karen Matthews **Date:** 8/22/24

CERTIFICATION OF AUDITOR

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.

Amy Dent 8/22/2024

Auditor Certification Date

APPROVAL OF THE CHRISTIAN COUNTY COMMISSION

8.22.24

Date

Presiding Commissioner

Commissioner Eastern District

Absent

Commissioner Western District

Budget Adjustment Request Form

County of CHRISTIAN ◆◆◆ *State of* **MISSOURI**

Date: 8/9/2024

PERSON REQUESTING	TITLE/POSITION	DEPARTMENT
Ken Davis	Public Administrator	Public Administrator

Item (s) Requested : Additional Position request

Reason for Request: To hire a new deputy to facilitate the transition to a new elected official

Amount Requested : See Attached

Source of Funds:
(Other Rev., Grants, etc..) Carryforward Balance

Line Item Coverage :
(Account No(s).) See Attached

I certify that the items(s) listed above is(are) appropriate and necessary for the operation of this department and that there is sufficient funds to cover the estimated cost.

Signature: ______________ **Date:** 8/22/24

CERTIFICATION OF AUDITOR

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.

Amy Dent
Auditor Certification

8/22/2024
Date

APPROVAL OF THE CHRISTIAN COUNTY COMMISSION

8.22.24
Date

Presiding Commissioner

Commissioner Eastern District

Absent
Commissioner Western District

Budget Adjustment Request Form

County of CHRISTIAN ◆◆◆ *State of* **MISSOURI**

Date: 8/9/2024

PERSON REQUESTING	TITLE/POSITION	DEPARTMENT
Phil Amtower	Emergency Management Director	EMA

Item (s) Requested : Additional Position request

Reason for Request: To allocate grant funds awarded for temporary new postiion

Amount Requested : See Attached

Source of Funds:
(Other Rev., Grants, etc..) Grant

Line Item Coverage :
(Account No(s).) See Attached

I certify that the items(s) listed above is(are) appropriate and necessary for the operation of this department and that there is sufficient funds to cover the estimated cost.

Signature: Phil Amtower **Date:** 8-22-24

CERTIFICATION OF AUDITOR

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of anticipated revenue appropriated for payment of same.

Amy Dent
Auditor Certification

8/22/2024
Date

APPROVAL OF THE CHRISTIAN COUNTY COMMISSION

8.22.24
Date

Presiding Commissioner

Commissioner Eastern District

Absent
Commissioner Western District

CERTIFICATION OF CHRISTIAN COUNTY MISSOURI
ELECTION RETURNS OF THE
PRIMARY ELECTION
HELD ON AUGUST 6, 2024

State of Missouri }
}ss.
County of Christian }

I, Paula Brumfield, Election Authority for the County of Christian, hereby certify the attached document to be a true, correct and complete abstract of all the votes cast in the Primary Election in said County held on August 6, 2024, as shown by the returns from all the different voting polling places or precincts in said County, and as verified by the election board as provided in 115.507 RSMo.

IN TESTIMONY WHEREOF,

I hereunto set my hand and affix the seal of the County, at my office in Ozark, Missouri this 12th day of August 2024.

Christian County Election Authority

Election Summary Report
PRIMARY ELECTION - TUESDAY, AUGUST 6, 2024
CHRISTIAN COUNTY, MISSOURI
ELECTION RESULTS
OFFICIAL

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%

29 of 29 Precincts Reporting 100.00%

Party Distribution

Number of Precincts	29	
Precincts Reporting	29	100.00%
Total Ballots	17,178	
NON-PARTISAN	98	0.57%
REPUBLICAN PARTY	14,491	84.36%
DEMOCRATIC PARTY	2,564	14.93%
LIBERTARIAN PARTY	25	0.15%

US SENATOR (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	12,236	
JOSH HAWLEY	12,236	100.00%

GOVERNOR (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	14,289	
DARRELL LEON McCLANAHAN III	69	0.48%
JEREMY GUNDEL	37	0.26%
BILL EIGEL	5,009	35.05%
ROBERT JAMES OLSON	39	0.27%
JOHN R . (JAY) ASHCROFT	4,888	34.21%
MIKE KEHOE	3,852	26.96%
CHRIS WRIGHT	186	1.30%
DARREN L GRANT	31	0.22%
AMBER THOMSEN	178	1.25%

LIEUTENANT GOVERNOR (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,875	
HOLLY REHDER	1,965	14.16%
DAVE WASINGER	5,375	38.74%
LINCOLN HOUGH	5,353	38.58%
PAUL BERRY III	192	1.38%
TIM BAKER	705	5.08%
MATTHEW E. PORTER	285	2.05%

SECRETARY OF STATE (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,518	
VALENTINA GOMEZ	805	5.96%
SHANE SCHOELLER	6,262	46.32%
DENNY HOSKINS	2,554	18.89%
ADAM J. SCHWADRON	396	2.93%
JAMIE CORLEY	442	3.27%
DEAN PLOCHER	738	5.46%
MARY ELIZABETH COLEMAN	983	7.27%
MIKE CARTER	1,338	9.90%

STATE TREASURER (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,852	
CODY SMITH	2,068	14.93%
ANDREW KOENIG	1,206	8.71%
LORI ROOK	5,312	38.35%
VIVEK MALEK	4,984	35.98%
TINA GOODRICK	217	1.57%
KARAN PUJJI	65	0.47%

[illegible] Roger Russell
[illegible] Mark Stephens
Christina [illegible]
Amy Streicher

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%

29 of 29 Precincts Reporting 100.00%

ATTORNEY GENERAL (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,663	
WILL SCHARF	5,846	42.79%
ANDREW BAILEY	7,817	57.21%

US REPRESENTATIVE DISTRICT 7 (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,806	
CAMILLE LOMBARDI-OLIVE	399	2.89%
AUDREY RICHARDS	756	5.48%
ERIC BURLISON	12,036	87.18%
JOHN ADAIR	615	4.45%

STATE SENATOR DISTRICT 29 (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	13,987	
MIKE MOON	10,691	76.44%
SUSAN HARALSON	3,296	23.56%

STATE REPRESENTATIVE DISTRICT 138 (REPUBLICAN PARTY)

Number of Precincts	8	
Precincts Reporting	8	100.00%
Vote For 1		
Total Votes	2,230	
TOM FRANIAK	759	34.04%
BURT WHALEY	1,471	65.96%

STATE REPRESENTATIVE DISTRICT 139 (REPUBLICAN PARTY)

Number of Precincts	16	
Precincts Reporting	16	100.00%
Vote For 1		
Total Votes	5,027	
BOB TITUS	5,027	100.00%

STATE REPRESENTATIVE DISTRICT 140 (REPUBLICAN PARTY)

Number of Precincts	15	
Precincts Reporting	15	100.00%
Vote For 1		
Total Votes	5,518	
JAMIE RAY GRAGG	3,468	62.85%
DANNY GARRISON	2,050	37.15%

CIRCUIT JUDGE CIRCUIT 38 DIVISION 1 (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	12,045	
LAURA JOHNSON	12,045	100.00%

EASTERN DISTRICT COMMISSIONER (REPUBLICAN PARTY)

Number of Precincts	14	
Precincts Reporting	14	100.00%
Vote For 1		
Total Votes	6,619	
BRADLEY ALAN JACKSON	3,946	59.62%
JESS HODGES	2,253	34.04%
RICK PARHAM	420	6.35%

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%

29 of 29 Precincts Reporting 100.00%

WESTERN DISTRICT COMMISSIONER (REPUBLICAN PARTY)

Number of Precincts	17	
Precincts Reporting	17	100.00%
Vote For 1		
Total Votes	6,615	
BRENT YOUNG	2,327	35.18%
J. MICHAEL WHITE	1,121	16.95%
JOHNNY WILLIAMS	2,475	37.41%
BRYAN GARRISON	692	10.46%

SHERIFF (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	12,673	
BRAD COLE	12,673	100.00%

ASSESSOR (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	12,602	
JEREMY BURNS	7,162	56.83%
BRENDA HOBBS	3,585	28.45%
MELISSA DAVIDSON	1,855	14.72%

TREASURER (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	11,851	
MELISSA L. BILYEU	11,851	100.00%

CORONER (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	11,912	
MANDI YODER-ARMITAGE	11,912	100.00%

PUBLIC ADMINISTRATOR (REPUBLICAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	11,586	
SUSAN PATHKILLER	11,586	100.00%

NORTH LINN TWP COMMITTEEMAN (REPUBLICAN PARTY)

Number of Precincts	2	
Precincts Reporting	2	100.00%
Vote For 1		
Total Votes	262	
WALTER MARTENS	81	30.92%
ERIC FIGG	181	69.08%

NORTH LINN TWP COMMITTEEWOMAN (REPUBLICAN PARTY)

Number of Precincts	2	
Precincts Reporting	2	100.00%
Vote For 1		
Total Votes	252	
WANDA MARTENS	138	54.76%
CECILIA SALCEDO	114	45.24%

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%

29 of 29 Precincts Reporting 100.00%

UNION CHAPEL 1A TWP COMMITTEEWOMAN (REPUBLICAN PARTY)

Number of Precincts	2	
Precincts Reporting	2	100.00%
Vote For 1		
Total Votes	403	
PAT HACKETT	233	57.82%
CONETTA TAYLOR	170	42.18%

NORTH GALLOWAY TWP COMMITTEEMAN (REPUBLICAN PARTY)

Number of Precincts	2	
Precincts Reporting	2	100.00%
Vote For 1		
Total Votes	519	
CHRIS SNYDER	283	54.53%
STEVEN R. PERRY	236	45.47%

US SENATOR (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,471	
KARLA MAY	593	24.00%
DECEMBER L. HARMON	194	7.85%
LUCAS KUNCE	1,627	65.84%
MITA BISWAS	57	2.31%

GOVERNOR (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,532	
ERIC MORRISON	163	6.44%
CRYSTAL QUADE	1,375	54.30%
SHERYL GLADNEY	74	2.92%
HOLLIS L LASTER	14	0.55%
MIKE HAMRA	906	35.78%

LIEUTENANT GOVERNOR (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,406	
RICHARD BROWN	1,511	62.80%
ANASTASIA SYES	895	37.20%

SECRETARY OF STATE (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,386	
MONIQUE WILLIAMS	750	31.43%
BARBARA PHIFER	825	34.58%
HALEY JACOBSON	811	33.99%

STATE TREASURER (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,332	
MARK OSMACK	2,332	100.00%

ATTORNEY GENERAL (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,321	
ELAD JONATHAN GROSS	2,321	100.00%

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%

29 of 29 Precincts Reporting 100.00%

US REPRESENTATIVE DISTRICT 7 (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,326	
MISSI HESKETH	2,326	100.00%

STATE SENATOR DISTRICT 29 (DEMOCRATIC PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	2,312	
RON MONNIG	2,312	100.00%

STATE REPRESENTATIVE DISTRICT 139 (DEMOCRATIC PARTY)

Number of Precincts	16	
Precincts Reporting	16	100.00%
Vote For 1		
Total Votes	1,152	
MARK GRAY	1,152	100.00%

STATE REPRESENTATIVE DISTRICT 140 (DEMOCRATIC PARTY)

Number of Precincts	15	
Precincts Reporting	15	100.00%
Vote For 1		
Total Votes	931	
JULIA CURRAN	931	100.00%

EASTERN DISTRICT COMMISSIONER (DEMOCRATIC PARTY)

Number of Precincts	14	
Precincts Reporting	14	100.00%
Vote For 1		
Total Votes	985	
DAVID A. KREWSON	985	100.00%

WESTERN DISTRICT COMMISSIONER (DEMOCRATIC PARTY)

Number of Precincts	17	
Precincts Reporting	17	100.00%
Vote For 1		
Total Votes	1,337	
SHEILA E. MICHAELS	1,337	100.00%

US SENATOR (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	23	
W.C. YOUNG	23	100.00%

GOVERNOR (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	23	
BILL SLANTZ	23	100.00%

LIEUTENANT GGOVERNOR (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	24	
KEN IVERSON	24	100.00%

SECRETARY OF STATE (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	23	
CARL HERMAN FREESE	23	100.00%

Registered Voters 67,547 - Total Ballots 17,178 : 25.43%   29 of 29 Precincts Reporting 100.00%

STATE TREASURER (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	23	
JOHN A. HARTWIG, JR.	23	100.00%

ATTORNEY GENERAL (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	24	
RYAN L. MUNRO	24	100.00%

US REPRESENTATIVE DISTRICT 7 (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	23	
KEVIN CRAIG	23	100.00%

CORONER (LIBERTARIAN PARTY)

Number of Precincts	29	
Precincts Reporting	29	100.00%
Vote For 1		
Total Votes	19	
DANIELLE GERSTENSCHLAGER	19	100.00%

CONSTITUTIONAL AMENDMENT NO. 1

Number of Precincts	29	
Precincts Reporting	29	100.00%
Total Votes	16,546	
YES	6,331	38.26%
NO	10,215	61.74%

CONSTITUTIONAL AMENDMENT NO. 4

Number of Precincts	29	
Precincts Reporting	29	100.00%
Total Votes	16,356	
YES	7,298	44.62%
NO	9,058	55.38%

LOGAN-ROGERSVILLE FIRE PROPOSITION 1

Number of Precincts	3	
Precincts Reporting	3	100.00%
Total Votes	409	
YES	195	47.68%
NO	214	52.32%

Rob Muilenburg Excavating LLC.
104 Gann Rd
Sparta, MO 65753 US
+41784412924178605086
cigam555@yahoo.com

Estimate

ADDRESS
Christian County Building
Maintenance

ESTIMATE # 1045
DATE 08/20/2024

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	excavator	load concrete	26	150.00	3,900.00
	Truck	Hauloff	41	100.00	4,100.00

2701 West Jackson St
Concrete haul off

TOTAL **$8,000.00**

Accepted By

Accepted Date

COPY

Christian County Commission

100 W. Church Street Room 100
Ozark, Missouri 65721
(417)582-4300

Lynn Morris
Presiding Commissioner

Bradley A. Jackson
Eastern Commissioner

Hosea Bilyeu
Western Commissioner

August 16, 2024

KPM CPAs & Advisors
1445 E. Republic Road
Springfield, MO 65804

This representation letter is provided in connection with your audit(s) of the financial statements of Christian County, Missouri, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of December 31, 2023, and the respective changes in financial position and, where applicable and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 16, 2024 the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 8, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility for 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.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements .
6) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
7) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

8) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of County or summaries of actions of recent meetings for which minutes have not yet been prepared.

9) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

10) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

11) We have no knowledge of any fraud or suspected fraud that affects the County and involves—

   - Management,
   - Employees who have significant roles in internal control, or
   - Others where the fraud could have a material effect on the financial statements.

12) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.

13) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

14) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

15) We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

17) We have a process to track the status of audit findings and recommendations.

18) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

19) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

20) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

22) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB No. 91.

23) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

25) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.

26) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

29) The financial statements include all fiduciary activities required by GASB No. 84, as amended.

30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 , as amended.

31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

39) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

40) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

42) With respect to combining statements, individual fund statements:

    a) We acknowledge our responsibility for presenting the statements in accordance with accounting principles generally accepted in the United States of America, and we believe the statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the statement is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

43) With respect to federal award programs:

    a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

    b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

    c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

    d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* (including its Addendum), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.

j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) [and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable].

m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.

v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.

w) We have charged costs to federal awards in accordance with applicable cost principles.

x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: Lynn Morris

Title: Presiding Commissioner

Signature: [signature]

Title: Associate Commissioner Eastern District