



# County Commission

400 East Locust Street, Room 201

Union, MO 63084

<http://www.franklinmo.org/>

## Regular Meeting Agenda

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Thursday, April 02, 2020

1:00 PM

Commission Chambers

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### Opening

#### I. Call to Order

#### II. Minutes Approval

1. Tuesday, March 17, 2020
2. Thursday, March 19, 2020
3. Monday, March 23, 2020
4. Monday, March 23, 2020
5. Thursday, March 26, 2020

#### III. Action Items

- a. **Commission Order 2020-132** In the Matter of Appointment to the Franklin County SB40 Resource Board
- b. **Commission Order 2020-133** In the Matter of Approving an Amendment to Commission Order No. 2019-275
- c. **Commission Order 2020-134** In the Matter of Authorizing the Purchase of an Asphalt Paver Machine for the Franklin County Highway Department
- d. **Commission Order 2020-135** In the Matter of Accepting an Offer to Purchase Certain Real Property from Franklin County and Authorizing Execution of a Trustee's Deed in Order to Convey such Property
- e. **Commission Order 2020-136** In the Matter of Approving a Limited License Agreement with the City of Berger, Missouri for the Use of GIS Data Developed by Franklin County
- f. **Commission Order 2020-137** In the Matter of Approving Change Order #8 to River City Construction, LLC for the Additions and Renovation to Existing Franklin County Sheriff Station, Jail and Communication Center
- g. **Commission Order 2020-138** In the Matter of Approving Change Order #5 to American Electric & Data Inc. for the Additions and Renovation to Existing Franklin County Sheriff Station, Jail and Communication Center
- h. **Commission Order 2020-139** In the Matter of Adjustment of Tax Charges on Personal Property Tax Book for the Year 2019 & Prior to Doug Trentmann, Collector of Revenue for Franklin County

- i. **Commission Order 2020-140** In the Matter of Finding Certain Equipment as Surplus to the Needs of Franklin County and Further Authorizing Disposal of Such
- j. **Commission Order 2020-141** In the Matter of Approving the Consent Agenda and all the Items Listed Thereon
- k. **Commission Order 2020-142** In the Matter of Closing to Public Access to all Franklin County Buildings for a Fourteen Day Period
- l. **Commission Order 2020-143** In the Matter of Extending the Time Frame for Limits on Public Gatherings
- m. **Commission Order 2020-144** In the Matter of Establishing Restrictions on Assisted Living Facilities, Intermediate Care Facilities, Long-Term Care Facilities, Residential Care Facilities, and Skilled Nursing Facilities
- n. **Commission Order 2020-145** In the Matter of Additional Amendments to Commission Order 2020-128 Relating to Adopting Limits on Places of Public Accommodation to Allow Outdoor Workouts and Exercise Classes

**IV. Discussion Items and Reports**

- A. Elected Official and Departmental Reports (as needed)
- B. Commission Discussion

**V. Adjournment**



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Appointments

**IN THE MATTER OF APPOINTMENT  
TO THE FRANKLIN COUNTY SB40  
RESOURCE BOARD**

**WHEREAS**, the Franklin County SB40 Resource Board serves a vital role in helping to meet the needs of the citizens of Franklin County; and

**WHEREAS**, in order to address the needs of Franklin County, efforts are made to recruit individuals from all parts of Franklin County to serve as members of the Franklin County SB40 Resource Board; and

**WHEREAS**, Mary Barton has been serving as a member of the Franklin County SB40 Resource Board; and

**WHEREAS**, Mary Barton has notified the Franklin County Commission of her resignation as a member of the Board; and

**WHEREAS**, the Franklin County Commissioners have determined that Steve Wilmesherr and Larry Sikes be reappointed for a term of three (3) years beginning July 1, 2020 and ending June 30, 2023 or until their successors be appointed, according to Section 205.970 (1) RSMo.

**IT IS THEREFORE ORDERED** by the Franklin County Commission that the following individuals will be reappointed for a term of three years, to wit:

Steve Wilmesherr  
1318 East Fifth Street  
Washington, Missouri 63090  
(Related Member)

Larry Sikes  
1255 Diane St  
St. Clair, Missouri 63077  
(Related Member)

**IT IS FURTHER ORDERED** by the Franklin County Commission that Elizabeth Hellmann, Executive Administrative Assistant of the County Commission, deliver a copy of this order to the above listed appointees and to Kimberlyn MacDonald, Executive Director of The Franklin County SB40 Resource Board, 1308 North Church Street Union, Missouri 63084.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District



# COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Amending Previous Order

**IN THE MATTER OF APPROVING  
AN AMENDMENT TO COMMISSION  
ORDER NO. 2019-275**

**WHEREAS**, prior hereto on June 25, 2019 the Franklin County Commission adopted Commission Order No. 2019-275 pertaining to Program Order Number FWZEI01Z, a Work Zone Enforcement Program Order; and

**WHEREAS**, adopting Commission Order 2019-275 resulted in the County receiving revenue in the sum of \$22,108.00 with such funds to be used for overtime compensation for employees of the Franklin County Sheriff's Department; and

**WHEREAS**, since that time the Franklin County Sheriff's Department has received Work Zone Enforcement Program Order #2 resulting in Program Order Number FWZEI01Z being increased by \$12,750.00 to bring the total contract amount to \$34,858.00 with an effective date of July 1, 2019 thru December 31, 2020 as shown in the Program Agreement attached hereto; and

**IT IS THEREFORE ORDERED** that Commission Order No. 2019-275 is hereby amended to reflect the amended Program Order Number FWZEI01Z.

**IT IS FURTHER ORDERED** that a copy of this Order and executed copies of the Program Agreement be forwarded to the Missouri Highways and Transportation Commission and that a copy of the Agreement and a copy of this Order be provided to Steven Pelton, Sheriff; Lt. Michael Richardson, Sheriff's Office; Angela Gibson, Interim Auditor; Christa Buchanan, County Clerk's Office; and to Ann Struttman, Purchasing Agent.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District

# FRANKLIN COUNTY SHERIFF'S OFFICE

STEVEN M. PELTON, SHERIFF  
TREVOR J. WILD SR, CHIEF DEPUTY



#1 BRUNS DRIVE

UNION, MO 63084

BUSINESS PHONE (636) 583-2560  
ALTERNATE PHONE (636) 583-2567  
EMERGENCY 911

To: County Commission  
From: Franklin County Sheriff's Office  
Lieutenant Michael Richardson  
Date: March 17, 2020  
Ref: Workzone Contract

Sir's

Attached you will find a three pages updating our contract for the Franklin County workzone project. This funding is provided by MODOT for selective enforcement in construction zones throughout Franklin County. We currently have a workzone contract commission order 2019-275 for \$22,108.00 with an available remaining expenditure balance of \$11,601.62. The total award contract is being increased from \$22,108.00 to \$34,858.00. I am requesting that the contract be accepted and a budget amendment be done to the Franklin County Sheriff's Office overtime in the amount of \$12,750.00.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael Richardson" with a date "1/21" written at the end.

Lieutenant Michael Richardson

**Missouri Department of Transportation**  
*Patrick K. McKenna, Director*

573.751.4161  
Fax: 573.634.5977  
1.800.800.2358

March 5, 2020

Franklin County Sheriff's Office  
Lt. Michael Richardson  
#1 Bruns Drive  
Union, MO 63084

Dear Lt. Richardson:

Enclosed is a **Work Zone Enforcement Program Order #2** for Program Order Number **FWZEI01Z** between the Missouri Highways and Transportation Commission (MHTC) and your agency for enforcement to be conducted in designated Missouri Department of Transportation (MoDOT) Work Zones:

The Work Zone Enforcement Program Order #2 for Program Order Number FWZEI01Z is being increased by \$12,750.00 to bring the total contract amount to \$34,858.00 with an effective date of July 1, 2019 thru December 31, 2020.

Please have the appropriate authorizing official **sign, date and return the Work Zone Enforcement Program Order #2** to the MoDOT Highway Safety and Traffic Division, PO Box 270, Jefferson City, MO 65102.

Once the Work Zone Enforcement Program Order #2 has been fully executed by MHTC, one original copy will be returned to your agency.

If you have any questions about the process, please call me at 573-522-1341.

Sincerely,



Scott Jones  
Highway Safety Program Administrator

c: Sheriff Steve Pelton  
Enclosure



*Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.*

[www.modot.org](http://www.modot.org)

CCO Form: HS06  
Approved: 07/06 (AMN)  
Revised: 08/19 (GH)  
Modified:

**WORK ZONE PROGRAM ORDER #2  
TO ON CALL WORK ZONE ENFORCEMENT PROGRAM AGREEMENT  
DATED April 24, 2017  
eAgreements No. 2017-03-28945**

C.F.D.A. Number: 20.205

Program Order Number: FWZEI01Z

Date: \_\_\_\_\_

Contract Amount: \$34,858.00

Effective Date: July 1, 2019

Completion Date: December 31, 2020

Contractor: Franklin County Sheriff's Office

Mail Invoices/Vouchers to: MoDOT Highway Safety and Traffic Division  
PO Box 270  
Jefferson City, MO 65102

This Work Zone Program Order is issued under the authority of the Agreement between the Missouri Highways and Transportation Commission (the "Commission") and the County of Franklin (the "County") dated April 24, 2017 and is subject to all applicable provisions and covenants of that Agreement, which are incorporated herein by this reference.

*[Remainder of Page Intentionally Left Blank]*

IN WITNESS WHEREOF, the parties hereto have caused this contract to be duly executed intending to be bound thereby.

Executed by County of Franklin on \_\_\_\_\_ (Date).

Executed by Commission on \_\_\_\_\_ (Date).

MISSOURI HIGHWAYS AND  
TRANSPORTATION COMMISSION

COUNTY OF FRANKLIN

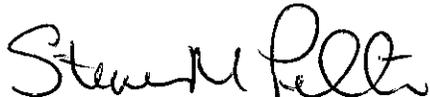
\_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Title Presiding Commissioner

Attest:

By 

\_\_\_\_\_  
Secretary to the Commission

Title Sheriff

Approved as to Form:

\_\_\_\_\_  
Commission Counsel



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Purchasing

**IN THE MATTER OF AUTHORIZING  
THE PURCHASE OF AN ASPHALT  
PAVER MACHINE FROM FABICK  
FOR THE FRANKLIN COUNTY  
HIGHWAY DEPARTMENT**

**WHEREAS**, it has been determined that the Franklin County Highway Department is in need of an Asphalt Paver Machine; and

**WHEREAS**, it is not necessary to post or publish the intent to procure said systems as Franklin County is able to purchase Weiler equipment from FABICK through SourceWell Contract #052417-WLR; and

**WHEREAS**, the price to provide said Paver is \$170,169.00 including an extended warranty and trade in of an old Paver as per the quote attached hereto.

**IT IS THEREFORE ORDERED** that the quote from FABICK for an Asphalt Paver Machine is hereby accepted and approved for a total amount of \$170,169.00 and the Presiding Commissioner is authorized to execute any and all necessary documents on behalf of the County of Franklin and such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of and as the act and deed of the County.

**IT IS THEREFORE ORDERED** that the County shall, and the officials, agents, and employees of the County are hereby authorized and directed to, take such further action, and execute and deliver such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Order.

**IT IS FURTHER ORDERED** that a copy of this Order be provided to FABICK; Jim Grutsch, Highway Administrator; Ann Struttman, Purchasing; Lynne Maloney, Accounts Payable.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District



# P385B Asphalt Paver 2020 Sourcewell Pricing

Base Unit Description	Product Code	Sourcewell List
P385B Asphalt Paver Base Machine Cat 3.4 Tier IV 100 HP Engine 140 mm Track Group w/ 14" Poly Pads Adjustable, Oscillating Push Rollers Paver Pause Function, Grade and Slope Prep Group Spray Down w/ Separate Tank and One (1) Hose Reel Dual Operator's Stations w/ One Seat Steering Wheel Control Group	P385B-001	\$148,548.92

Required Options	Product Code	Sourcewell List
Screed w/ Electric Heat, Manual Adjustable Extender Height and Manual Adjustable Slope	P385B-250	\$31,265.24

Language & Decal Group (MUST SELECT ONE)	Product Code	Sourcewell List
US, Canada English Language & Decal Group	P385B-601	\$259.79

Non-Required Options	Product Code	Sourcewell List
Truck Hitch Group	P385B-011	\$5,519.02
Truck Hitch Prep Group	P385B-012	\$1,144.75
Additional Operator's Seat Group	P385B-100	\$795.91
Walkway Extensions Group	P385B-101	\$574.67
LED Strobe Light Group	P385B-110	\$642.60
Heated End Gates Group	P385B-260	\$1,214.51
Screed Cut-Off Shoe Group	P385B-310	\$518.67

	TOTAL	\$190,484.08
Additional Fabick Discount	7%	Less <u>\$13,335</u>
	Sell Price	\$177,149
Less Trade in Leeboy 8500		<u>- \$22,000</u>
	Sell price	\$155,149 ✓

**Warranty Options:**

36 Month or 3000 Hour Powertrain + Hyd +Elec	P385B-809	\$7,900	\$871	<del>\$92,330</del>
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See next page

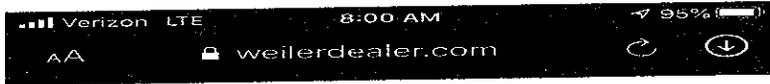


48 Month or 4000  
Hour Powertrain +  
Hyd

\$10,080

60 Month or 5000  
Hour Powertrain +  
Hyd +Elec

✓\$15,020



# SOURCEWELL



## SOURCEWELL CONTRACT # 052417-WLR

- Weiler Governmental Purchasing
- P385B Price List
- P265 Price List
- P195 Price List
- P65 Price List
- W730B Price List
- W530A Price List
- W430A Price List
- W330B Price List
- S200 Price List
- E1050 Price List

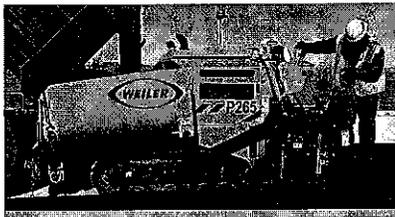
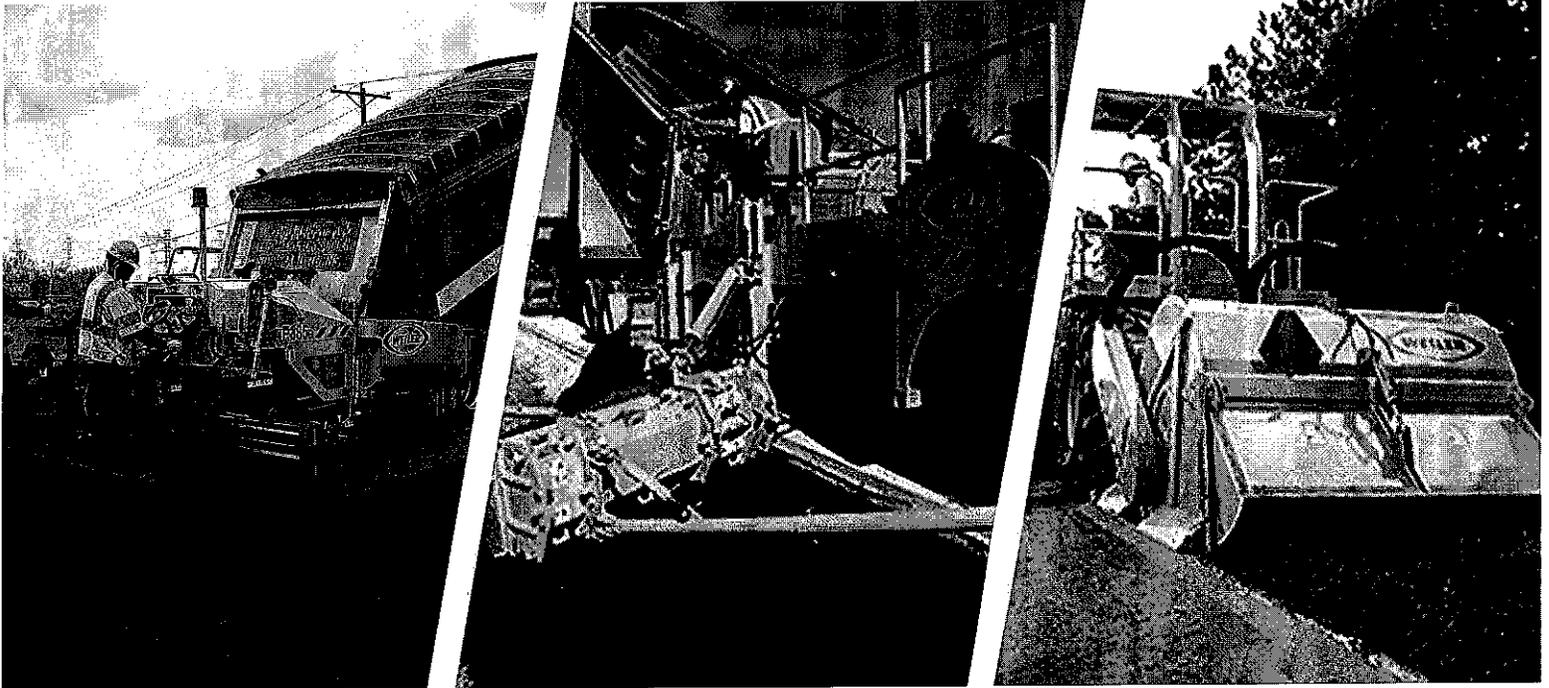


# P385B Asphalt Paver 2020 Sourcewell Pricing



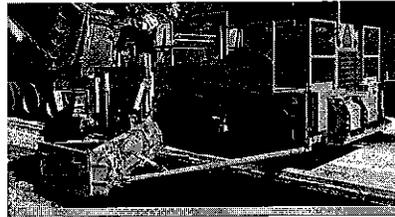
<b>Base Unit Description</b>	<b>Product Code</b>	<b>List Price</b>	<b>Sourcewell List</b>
P385B Asphalt Paver Base Machine Cat 3.4 Tier IV 100 HP Engine 140 mm Track Group w/ 14" Poly Pads Adjustable, Oscillating Push Rollers Paver Pause Function, Grade and Slope Prep Group Spray Down w/ Separate Tank and One (1) Hose Reel Dual Operator's Stations w/ One Seat Steering Wheel Control Group	P385B-001	\$165,054.36	\$148,548.92
<b>Required Options</b>	<b>Product Code</b>	<b>List Price</b>	<b>Sourcewell List</b>
Screed w/ Electric Heat, Manual Adjustable Extender Height and Manual Adjustable Slope	P385B-250	\$34,739.16	\$31,265.24
<b>Language &amp; Decal Group (MUST SELECT ONE)</b>	<b>Product Code</b>	<b>List Price</b>	<b>Sourcewell List</b>
US, Canada English Language & Decal Group	P385B-601	\$288.66	\$259.79
<b>Non-Required Options</b>	<b>Product Code</b>	<b>List Price</b>	<b>Sourcewell List</b>
Truck Hitch Group	P385B-011	\$6,132.24	\$5,519.02
Truck Hitch Prep Group	P385B-012	\$1,271.94	\$1,144.75
Additional Operator's Seat Group	P385B-100	\$884.34	\$795.91
Walkway Extensions Group	P385B-101	\$638.52	\$574.67
LED Strobe Light Group	P385B-110	\$714.00	\$642.60
Heated End Gates Group	P385B-260	\$1,349.46	\$1,214.51
Screed Cut-Off Shoe Group	P385B-310	\$576.30	\$518.67
<b>TOTAL</b>		<b>\$211,648.98</b>	<b>\$190,484.08</b>

# GOVERNMENTAL PURCHASING



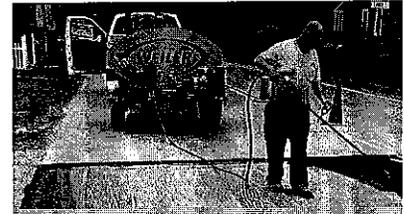
## PAVERS.

Engineered and built to exceed in a wide range of applications. Weiler pavers incorporate proven designs with new innovations to provide performance, reliability and outstanding mat quality for governmental paving projects.



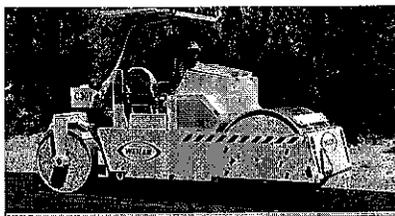
## ROAD WIDENERS.

When it comes to placing the right amount of material at the correct grade and slope in one pass, whether on a shoulder or elsewhere, the best machine for the job is a Weiler road widener. Widen a range of materials from asphalt, dirt, gravel, road stone and concrete up to 14' (4.3 m).



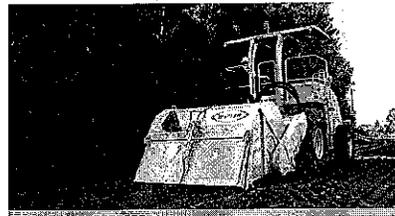
## TACK DISTRIBUTOR.

Weiler tack distributors are available in 250 gal (946 L) or 500 gal (1892 L) configurations. Powered by a 5.5 hp (4.1 kW) Honda engine and direct-drive pump for emulsified asphalt distribution with hand-held hose reel or optional folding spray bar with remote control.



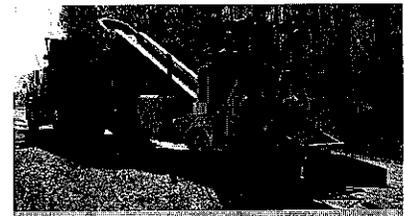
## COMPACTORS.

When static compaction is required, the Weiler 7 ton (6.35 mt) and 10 ton (9 mt) models perform in a wide range of applications. The split front drum results in quick work on corners and curves without mat tearing.



## SOIL STABILIZER.

Engineered to perform in a variety of applications, the S200 is available with a soil rotor for stabilization and a combination rotor for in-place reclamation and cost effective way to recycle material.



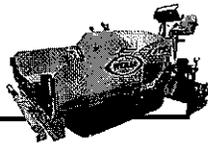
## FORCE FEED LOADER.

Engineered specifically for the governmental market, the E1050 force feed loader performs year-round picking up soil, asphalt millings, snow debris and other windrowed materials for high production material transfer.

For states, counties and local municipalities, cooperative purchasing can help save time and money during the acquisition process. Working with your local Caterpillar dealer, Weiler equipment can be purchased through the Sourcewell cooperative contract 052417-WLR. Weiler equipment is sold, serviced and supported exclusively by Caterpillar dealers throughout North America.

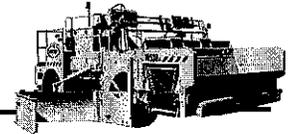


## PAVERS



Model	Paving Range	Weight	Power
<b>P385B</b>	8' - 15' 8"	20,500 lb	100 hp
<b>P265</b>	7' 8" - 14' 4"	16,000 lb	74 hp
<b>P195</b>	3' 10" - 7'	13,000 lb	67 hp
<b>P65</b>	7' 8" - 13'	12,600 lb	49 hp

## ROAD WIDENERS



Model	Max Widening	Weight	Power
<b>W730B</b>	14'	34,000 lb	174 hp
<b>W530A</b>	10'	26,000 lb	120/137 hp
<b>W430A</b>	8'	19,500 lb	74 hp
<b>W330B</b>	6'	14,000 lb	67 hp

## TACK DISTRIBUTORS



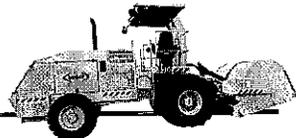
Model	Capacity	Weight	Power
<b>TT500</b>	500 gal	2,900 lb	5.5 hp
<b>TT250</b>	250 gal	1,850 lb	5.5 hp

## COMPACTORS



Model	Base Weight	Max Weight	Power
<b>C310A</b>	20,160 lb	26,580 lb	74 hp
<b>C307A</b>	14,080 lb	20,500 lb	74 hp

## SOIL STABILIZER



Model	Drum	Weight	Power
<b>S200</b>	Soil/Combi	40,000 lb	375 hp

## FORCE FEED LOADER



Model	Max Belt Speed	Weight	Power
<b>E1050</b>	600 fpm	20,160 lb	137 hp

Engineered innovation for the asphalt paving market.

Commercial Pavers | Road Wideners | Tack Distributors | Static, Split-Drum Compactors  
Material Transfer Vehicles | Windrow Elevators | Soil Stabilizer | Force Feed Loaders

Form C

**EXCEPTIONS TO PROPOSAL, TERMS, CONDITIONS,  
AND SOLUTIONS REQUEST**



Company Name: Weiler

Any exceptions to the terms, conditions, specifications, or proposal forms contained in this RFP must be noted in writing and included with the Proposer's response. The Proposer acknowledges that the exceptions listed may or may not be accepted by NJPA or included in the final contract. NJPA will make reasonable efforts to accommodate the listed exceptions and may clarify the exceptions in the appropriate section below.

Section/page	Term, Condition, or Specification	Exception	NJPA ACCEPTS
		No exceptions taken	

Proposer's Signature:

A handwritten signature in black ink, appearing to read 'Bill Wood', is written over a horizontal line.

Date:

5/19/17

**NJPA's clarification on exceptions listed above:**

Review and Approved:

A handwritten signature in black ink is written over a horizontal line, with the date '9/29/17' written to its right.

NJPA Legal Department

Contract Award  
RFP #052417



**FORM D**

**Formal Offering of Proposal**  
(To be completed only by the Proposer)

**ROADWAY MAINTENANCE EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, MATERIALS,  
AND SUPPLIES**

In compliance with the Request for Proposal (RFP) for ROADWAY MAINTENANCE EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, MATERIALS, AND SUPPLIES, the undersigned warrants that the Proposer has examined this RFP and, being familiar with all of the instructions, terms and conditions, general and technical specifications, sales and service expectations, and any special terms, agrees to furnish the defined products and related services in full compliance with all terms and conditions of this RFP, any applicable amendments of this RFP, and all Proposer's response documentation. The Proposer further understands that it accepts the full responsibility as the sole source of solutions proposed in this RFP response and that the Proposer accepts responsibility for any subcontractors used to fulfill this proposal.

Company Name: Weiler

Date: May 19, 2017

Company Address: 815 Weiler Drive

City: Knoxville

State: Iowa

Zip: 50138

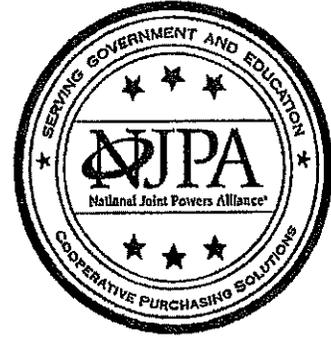
Contact Person: Andy Adamcik

Title: Marketing Manager

Authorized Signature: \_\_\_\_\_

Bill Hood

**FORM E**  
**CONTRACT ACCEPTANCE AND AWARD**



(Top portion of this form will be completed by NJPA if the vendor is awarded a contract. The vendor should complete the vendor authorized signatures as part of the RFP response.)

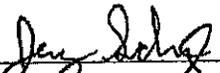
NJPA Contract #: 052417-WLR

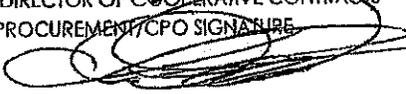
Proposer's full legal name: Weller

**Based on NJPA's evaluation of your proposal, you have been awarded a contract. As an awarded vendor, you agree to provide the products and services contained in your proposal and to meet all of the terms and conditions set forth in this RFP, in any amendments to this RFP, and in any exceptions that are accepted by NJPA.**

The effective date of the Contract will be October 2, 2017 and will expire on October 2, 2021 (no later than the later of four years from the expiration date of the currently awarded contract or four years from the date that the NJPA Chief Procurement Officer awards the Contract). This Contract may be extended for a fifth year at NJPA's discretion.

**NJPA Authorized Signatures:**

  
\_\_\_\_\_  
NJPA DIRECTOR OF COOPERATIVE CONTRACTS  
AND PROCUREMENT/CPO SIGNATURE

  
\_\_\_\_\_  
NJPA EXECUTIVE DIRECTOR/CEO SIGNATURE

Jeremy Schwartz  
(NAME PRINTED OR TYPED)

Chad Coquette  
(NAME PRINTED OR TYPED)

Awarded on September 29, 2017

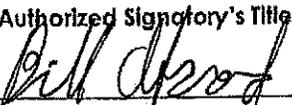
NJPA Contract # 052417-WLR

**Vendor Authorized Signatures:**

The Vendor hereby accepts this Contract award, including all accepted exceptions and amendments.

Vendor Name Weller

Authorized Signatory's Title Vice President

  
\_\_\_\_\_  
VENDOR AUTHORIZED SIGNATURE

Bill Hood  
\_\_\_\_\_  
(NAME PRINTED OR TYPED)

Executed on 10/2, 2017

NJPA Contract # 052417-WLR

PROPOSER ASSURANCE OF COMPLIANCE



Proposal Affidavit Signature Page

**PROPOSER'S AFFIDAVIT**

The undersigned, authorized representative of the entity submitting the foregoing proposal (the "Proposer"), swears that the following statements are true to the best of his or her knowledge.

1. The Proposer is submitting its proposal under its true and correct name, the Proposer has been properly originated and legally exists in good standing in its state of residence, the Proposer possesses, or will possess before delivering any products and related services, all applicable licenses necessary for such delivery to NJPA members agencies. The undersigned affirms that he or she is authorized to act on behalf of, and to legally bind the Proposer to the terms in this Contract.
2. The Proposer, or any person representing the Proposer, has not directly or indirectly entered into any agreement or arrangement with any other vendor or supplier, any official or employee of NJPA, or any person, firm, or corporation under contract with NJPA, in an effort to influence the pricing, terms, or conditions relating to this RFP in any way that adversely affects the free and open competition for a Contract award under this RFP.
3. The Proposer has examined and understands the terms, conditions, scope, contract opportunity, specifications request, and other documents in this solicitation and affirms that any and all exceptions have been noted in writing and have been included with the Proposer's RFP response.
4. The Proposer will, if awarded a Contract, provide to NJPA Members the /products and services in accordance with the terms, conditions, and scope of this RFP, with the Proposer-offered specifications, and with the other documents in this solicitation.
5. The Proposer agrees to deliver products and services through valid contracts, purchase orders, or means that are acceptable to NJPA Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to NJPA Members under an awarded Contract.
6. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
7. The Proposer understands that NJPA will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statute §13.591, Subd. 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals generally become public data. Minnesota Statute §13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
8. The Proposer understands that it is the Proposer's duty to protect information that it considers nonpublic, and it agrees to defend and indemnify NJPA for reasonable measures that NJPA takes to uphold such a data designation.

[The rest of this page has been left intentionally blank. Signature page below]

By signing below, Proposer is acknowledging that he or she has read, understands, and agrees to comply with the terms and conditions specified above.

Company Name: Weiler

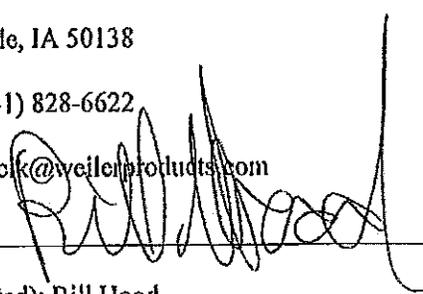
Address: 815 Weiler Drive

City/State/Zip: Knoxville, IA 50138

Telephone Number: (641) 828-6622

E-mail Address: aadamc@weilerproducts.com

Authorized Signature: \_\_\_\_\_



Authorized Name (printed): Bill Hood

Title: Vice President

Date: May 19, 2017

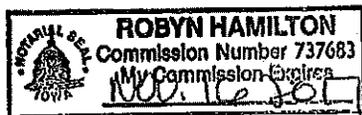
Notarized

Subscribed and sworn to before me this 19 day of May, 2017

Notary Public in and for the County of Marion State of Iowa

My commission expires: Nov 16 2017

Signature: Robyn Hamilton





**PROPOSER QUESTIONNAIRE**

**Payment Terms, Warranty, Products and Services, Pricing and Delivery, and Industry-Specific Questions**

Proposer Name: Weiler

Questionnaire completed by: Andy Adamcik

**Payment Terms and Financing Options**

1) What are your payment terms (e.g., net 10, net 30)?

Net 30

2) Do you provide leasing or financing options, especially those options that schools and governmental entities may need to use in order to make certain acquisitions?

Yes. Financing options available through Cat Financial and Wells Fargo.

3) Briefly describe your proposed order process. Please include enough detail to support your ability to report quarterly sales to NJPA. For example, indicate whether your dealer network is included in your response and whether each dealer (or some other entity) will process the NJPA Members' purchase orders.

Our dealers will receive purchase order directly from the local agency, sell from inventory or order the machine from us, then deliver and train the customer and process the sale. Our order processing system and machine serial numbering system will further verify the use of the contract. Our dealers are well-practiced in reporting their CAT sales through their NJPA contract, and we will experience the same results to support our quarterly sales reporting.

4) Do you accept the P-card procurement and payment process? If so, is there any additional cost to NJPA Members for using this process?

No. Payment from the customer will be received by their local servicing dealer.

**Warranty**

5) Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims procedure, and overall structure. You may include in your response a copy of your warranties, but at a minimum please also answer the following questions.

Standard 12 month warranty included. Extended warranties available at additional cost.

**WEILER WARRANTY**

**-Exclusive Limited Warranty-**

The manufacturer warrants each new WEILER PRODUCT to be free of defects in workmanship and material at the time of shipment to first end-user. The warranty period is 12 months.

- A. If a defect is found, and the authorized dealer is notified during the 12 month warranty period, the manufacturer will repair or replace any part or component on the unit that fails to conform to the warranty.
- B. The manufacturer has the right to repair any part or component prior to replacement.
- C. All new replacement parts will carry a six (6) month warranty. Remanufactured parts will carry a ninety (90) day warranty.

- D. ENGINES, TIRES, BATTERIES and ATTACHMENTS are normally warranted by their manufacturers and may have different warranty than that of the manufacturer.

NO WARRANTY OF ANY KIND SHALL BE MADE WITH RESPECT TO:

- A. Any defects or damage caused by misuse, misapplication, negligence accident or failure to maintain or use the product in accordance with current operating instructions.
- B. Any product that has been used with an attachment or in an application where excessive workload or stress causes failure of the part or component.
- C. Failure to conduct normal maintenance and operating service to include but not limited to providing lubricants, coolant, fuel, inspections and regular tune-ups.
- D. Unauthorized alterations, modifications and or replacements parts and components not manufactured by the manufacturer.

THE MANUFACTURER IS NOT RESPONSIBLE FOR THE FOLLOWING:

- A. Charges for travel time, mileage or overtime.
- B. Airfreight charges for parts shipped to point of service.
- C. Transportation charges to and from point of service.
- D. Consumable parts such as cutting edges, filters and items expected to receive normal wear and tear.
- E. Liability or damages of any type due to lost profits or expenses to acquire replacement products

EXCEPT AS SPECIFICALLY STATED ABOVE, THE MANUFACTURER MAKES NO WARRANTY OR REPRESENTATION, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THE WARRANTY SET FORTH ABOVE AND THE OBLIGATIONS AND LIABILITIES OF THE MANUFACTURER THEREUNDER REPRESENT CUSTOMER'S SOLE AND EXCLUSIVE REMEDIES AND ARE EXPRESSLY MADE IN LIEU OF ANY AND ALL OTHER REMEDIES, WARRANTIES, GUARANTIES OR LIABILITIES. THERE ARE NO WARRANTIES WHICH EXTEND BEYOND THE DESCRIPTION ON THE FACE HEREOF. IN NO EVENT SHALL THE MANUFACTURER'S LIABILITY HEREUNDER EXCEED THE PURCHASE PRICE FOR THE PRODUCTS, NOR SHALL THE MANUFACTURER BE LIABLE FOR ANY SPECIAL INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES.

- Do your warranties cover all products, parts, and labor?  
Yes, product, parts and labor are covered.
- Do your warranties impose usage restrictions or other limitations that adversely affect coverage?  
No
- Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs?  
No
- Are there any geographic regions of the United States for which you cannot provide a certified technician to perform warranty repairs? How will NJPA Members in these regions be provided service for warranty repair?  
No. Cat dealer technicians cover all of the United States and Canada.
- Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer?  
Per the Weifer warranty statement, those are covered by the respective manufacturer.
- What are your proposed exchange and return programs and policies?

Weiler does not have an exchange and/or return policy. Weiler backs our products 100%. If the product does not perform to it's specifications, Weiler will repair and/or replace to satisfy the customers needs.

- 6) Describe any service contract options for the items included in your proposal.  
 Service contract options are offered by and through our dealer network.

**Pricing, Delivery, Audits, and Administrative Fee**

- 7) Provide a general uarrative description of the equipment/products and related services you are offering in your proposal.

Weiler will be offering asphalt paving equipment for roadway construction and maintenance with pavers, road wideners, windrow elevators, transfer vehicles, front-mount screeds, static split-drum compactors and tack distributors. Weiler equipment is used for new construction and maintenance of existing roadways.

- 8) Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the NJPA discounted price) on all of the items that you want NJPA to consider as part of your RFP response. Provide a SKU for each item in your proposal. (Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract. See the body of the RFP and the Price and Product Change Request Form for more detail.)

Pricing structure will be a discount off Weiler list price.

<u>Product Line</u>	<u>Models</u>	<u>Pricing</u>
Commerical Pavers	P385B, P265	10% off List Price
Road Wideners	W330A, W430A, W530A, W730B	10% off List Price
Remixing Transfer Vehicles	E2850, E1250B, E1650	10% off List Price
Windrow Elevators	E650C, E550C	10% off List Price
Front-Mount Screeds	SE10F, SE8F, SE10FW	10% off List Price
Static, Split-Drum Compactors	C307A, C310A	10% off List Price
Tack Distributors	TT250, TT500	10% off List Price

- 9) Please quantify the discount range presented in this response. For example, indicate that the pricing in your response represents is a 50% percent discount from the MSRP or your published list.

Discount will be 10% off MSRP for entire product line.

- 10) The pricing offered in this proposal is

- a. the same as the Proposer typically offers to an individual municipality, university, or school district.
- b. the same as the Proposer typically offers to GPOs, cooperative procurement organizations, or state purchasing departments.
- c. better than the Proposer typically offers to GPOs, cooperative procurement organizations, or state purchasing departments.
- d. other than what the Proposer typically offers (please describe).

- 11) Describe any quantity or volume discounts or rebate programs that you offer.

Weiler does not offer quantity or volume discounts or rebate programs.

- 12) Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "nonstandard options". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request.

Sourced goods can be facilitated by Weiler dealers.

- 13) Identify any total cost of acquisition costs that are **NOT** included in the pricing submitted with your response. This cost includes all additional charges that are not directly identified as freight or shipping charges. For example, list costs for items like installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.

Dealer Pre-Delivery Inspection. Cat dealers may charge a pre-delivery inspection cost which includes machine prep, fuel and fluid top-off and cleaning. Cost varies by dealer.

- 14) If delivery or shipping is an additional cost to the NJPA Member, describe in detail the complete shipping and delivery program.

Machine pricing is F.O.B. from Weiler's facility in Knoxville, IA.

- 15) Specifically describe those shipping and delivery programs for Alaska, Hawaii, Canada, or any offshore delivery.

Machine pricing is F.O.B. from Weiler's facility in Knoxville, IA. No unique conditions apply to these regions.

- 16) Describe any unique distribution and/or delivery methods or options offered in your proposal.

N/A

- 17) Please specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with NJPA. This process includes ensuring that NJPA Members obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to NJPA.

Weiler will require copy of sales order from the dealer network to ensure customer is member of the NJPA.

- 18) Identify a proposed administrative fee that you will pay to NJPA for facilitating, managing, and promoting the NJPA Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor's sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member's cost of goods. (See RFP Section 6.29 and following for details.)

Weiler proposes a 1% administrative fee to NJPA for the sales made through NJPA.

### **Industry-Specific Questions**

- 19) Identify the required subcategory or subcategories that best describe your solutions: Subcategory A) Roadway Surface Maintenance and Repair Equipment; Subcategory B) Roadway Surface Marking Equipment and Paint; Subcategory C) Road Right-of-Way Management Equipment and Chemicals; and/or Subcategory D) Equipment and Products in Support of Roadway Maintenance and Repair.

Subcategory A) Roadway Surface Maintenance and Repair Equipment

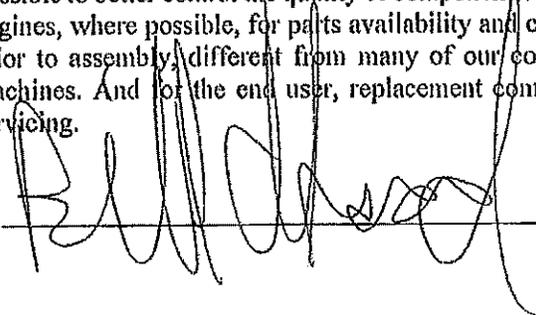
- 20) Describe the features of your proposed solution(s) that address serviceability (parts availability, maintenance, repairs, support, etc.) and which you believe are "vendor differentiators."

Weiler's relationship with Caterpillar provides the largest sales, parts and service dealer network of anyone in the asphalt paving industry. Dealer-stocked suggested parts provide customers with same day parts support. The more than 600 Weiler factory trained Cat technicians provide service support at the dealership and for in-the-field service. Weiler's team of territory managers, product specialists and service specialists provide continued support for both the customer and dealer.

21) Describe any manufacturing processes or material specification attributes that differentiate your offered solutions.

As an engineering based manufacturer, Weiler designs, engineers and manufactures equipment under one roof in our facility in Knoxville, Iowa. We control the manufacturing process from start to finish with our in-house machining center, welding, paint and assembly operations. We outsource as little as possible to better control the quality of components. We use Cat components in our machines, including engines, where possible, for parts availability and commonality for the dealers. We paint components prior to assembly, different from many of our competitors, to ensure quality fit and finish of our machines. And for the end user, replacement components that will bolt-off/bolt-on for quick, easy servicing.

Signature: \_\_\_\_\_

A handwritten signature in black ink, appearing to be 'B. Weiler', written over a horizontal line.

Date: \_\_\_\_\_

5/19/17



# COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Trustee's Sale / Taxes

**IN THE MATTER OF ACCEPTING AN  
OFFER TO PURCHASE CERTAIN REAL  
PROPERTY FROM FRANKLIN COUNTY  
AND AUTHORIZING EXECUTION OF A  
TRUSTEE'S DEED IN ORDER TO  
CONVEY SUCH PROPERTY**

**WHEREAS**, by virtue of a tax sale Franklin County acquired title to Lot 28 Block 182 of T M Aults Addition, East Bellevue Street Pacific, Missouri 63069; and

**WHEREAS**, the total amount of taxes, interest, and fees charged against said parcel is \$961.82; and

**WHEREAS**, David L. Crabtree and Shelly L. Crabtree have expressed an interest in acquiring the property from Franklin County for a portion of the taxes and fees charged against the property; and

**WHEREAS**, the Franklin County Commission has determined that it is in the best interest of Franklin County to convey such property to David L. Crabtree and Shelly L. Crabtree for the amount offered.

**IT IS THEREFORE ORDERED** by the Franklin County Commission that the offer of David L. Crabtree and Shelly L. Crabtree to purchase the subject property for the sum of \$450.00, said sum consisting of back taxes, interests, and costs of \$362.56 and Trustee's Commission of \$87.44.

**IT IS FURTHER ORDERED** that Donald Wurdack, Trustee, is authorized to execute such documents as may be necessary to effectuate the transfer.

**IT IS FURTHER ORDERED** that it shall be the responsibility of David L. Crabtree and Shelly L. Crabtree to file the original deeds with the office of the County Recorder of Deeds.

**IT IS FURTHER ORDERED** that a copy of this Order be provided to the following:

1. Donald Wurdack, Trustee
2. Tom Copeland, Assessor
3. Doug Trentmann, Collector
4. Jennifer Metcalf, Recorder of Deeds

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District

FILED  
TIM BAKER

MAR 17 2020

CLERK OF THE COUNTY COMMISSION  
FRANKLIN COUNTY, MO.

DEPUTY

IN THE FRANKLIN COUNTY COURT

STATE OF MISSOURI )  
                                  ) SS  
COUNTY OF FRANKLIN )

DONALD WURDACK, who was appointed on October 8, 1998, Trustee of Franklin County, for the benefit of all funds entitled to participate in the taxes against lands sold for delinquent taxes, reports that he has been offered the sum of \$450.00 for the following property situated in Franklin County, Missouri, to-wit:

19-1-12.0-1-104-055-000  
Lot 28 BIK 182 T M AYT'S Addition  
E BELLUKE ST Pacific MO 63069

That said offer was made by David L. Crabtree + Shelly L. Crabtree. The undersigned petitions the Honorable County Court to order the sale of said property to David L. Crabtree for the price and sum aforesaid.  
+ Shelly L. Crabtree

That the price and sum aforesaid is made up of the following amounts:

Accured taxes, interest and costs	\$ \$ \$ 362.56
Collector's Deed	\$ \$ \$
Record Collector's Deed	\$ \$ \$
Trustee's Commission	\$ \$ \$ 82.44
Overage - Surplus Amount to General Revenue	\$ \$ \$
TOTAL:	\$ \$ \$ <u>450.00</u>

  
DONALD WURDACK

18-7-36.0-3-004-066.000	0.000	101	F	WHEEL EST LAKE BLK F	WATER WHEEL LN VILLA RIDGE 63089	2004-24305	\$ 301.71	\$ 30.17	\$ 331.88
18-7-36.0-3-004-087.000	0.000	79	F	WHEEL EST LAKE BLK F	HELM DR ROBERTSVILLE 63072	0817596	\$ 334.75	\$ 33.48	\$ 368.23
18-7-36.0-3-004-093.000	0.000	70	F	WHEEL EST LAKE BLK F	MAPLE LAKE CT VILLA RIDGE 63089	1814107	\$ 665.50	\$ 66.55	\$ 732.05
18-7-36.0-3-004-117.000	0.000	23	F	WHEEL EST LAKE BLK F	LAKE HILL RD VILLA RIDGE 63089	1014845	\$ 346.37	\$ 34.64	\$ 381.01
18-7-36.0-3-004-122.000	0.000	28	F	WHEEL EST LAKE BLK F	WATER ELM LN VILLA RIDGE 63089	1316893	\$ 391.32	\$ 39.13	\$ 430.45
18-7-36.0-3-004-140.000	0.000	194	F	WHEEL EST LAKE BLK F	LAKE HILL RD VILLA RIDGE 63089	1415917	\$ 430.84	\$ 43.08	\$ 473.92
18-7-36.0-3-004-141.000	0.000	195	F	WHEEL EST LAKE BLK F	LAKE HILL RD ROBERTSVILLE 63072	1415918	\$ 430.84	\$ 43.08	\$ 473.92
18-7-36.0-3-005-268.000	0.000	14	G	WHEEL EST LAKE BLK G	WHEEL ESTS VILLA RIDGE 63089	1415936	\$ 458.56	\$ 45.86	\$ 504.42
18-8-27.0-3-007-142.270	0.000	33		RED BARN COMM 4	231 VISTAVIEW DR VILLA RIDGE 63089	1814083	\$ 470.91	\$ 47.09	\$ 518.00
18-8-27.0-3-007-142.430	0.000	1		RED BARN COMM 4	410 DOLLIE DR VILLA RIDGE 63089	1714954	\$ 1,798.86	\$ 179.89	\$ 1,978.75
19-1-11.0-4-001-126.100	0.500	PT7		WM KEATLEY EST	W CONGRESS ST PACIFIC 63069	1415942	\$ 2,055.60	\$ 205.56	\$ 2,261.16
19-1-11.0-4-002-126.200	0.000	PT8		KEATLEYS ADDN	W CONGRESS ST PACIFIC 63069	1514771	\$ 635.66	\$ 63.57	\$ 699.23
19-1-12.0-1-004-024.000	0.000	7-12	180	T M AULTS ADDN	N THIRD ST PACIFIC 63069	1415911	\$ 2,362.18	\$ 236.22	\$ 2,598.40
19-1-12.0-1-004-055.000	0.000	28	182	T M AULTS ADDN	E BELLEVUE ST PACIFIC 63069	1514734	\$ 874.38	\$ 87.44	\$ 961.82
19-1-12.0-4-004-196.000	0.000	10	38	INKS ADDN	309 E CONGRESS ST PACIFIC 63069	1514748	\$ 836.21	\$ 83.62	\$ 919.83
19-2-03.0-1-002-194.000	0.000	171		LAS BRISAS LAKE 3AM	JUDITH CIR PACIFIC 63069	1514775	\$ 606.84	\$ 60.68	\$ 667.52
19-2-10.0-0-012-014.290	0.240	PT18		AD DEUM 3	WISDOM LN PACIFIC 63069	1714935	\$ 609.94	\$ 60.99	\$ 670.93
19-6-14.0-0-031-039.140	0.000	A		HERITAGE FARMS	2164 MEADOW GRASS DR PACIFIC 63069	1714928	\$ 1,691.06	\$ 169.11	\$ 1,860.17
20-1-01.0-3-002-051.000	0.000	6	G	EVERGREEN LAKES 2	RED BUD DR CATAWISSA 63015	1814079	\$ 520.60	\$ 52.06	\$ 572.66
20-1-01.0-3-002-175.000	0.000	24	H	EVERGREEN LAKES 2	REDWOOD LN CATAWISSA 63015	1714957	\$ 606.35	\$ 60.64	\$ 666.99
20-1-01.0-3-002-205.000	0.000	38	F	EVERGREEN LAKES 2	RED BUD DR CATAWISSA 63015	1814116	\$ 625.54	\$ 62.55	\$ 688.09
20-1-01.0-3-002-211.000	0.000	32	F	EVERGREEN LAKES 2	PINEWOOD CATAWISSA 63015	1714961	\$ 600.24	\$ 60.02	\$ 660.26
20-1-01.0-3-002-213.000	0.000	30	F	EVERGREEN LAKES 2	OAK HILL DR CATAWISSA 63015	1714962	\$ 584.43	\$ 58.44	\$ 642.87
20-1-01.0-3-002-222.000	0.000	21	F	EVERGREEN LAKES 2	OAK HILL DR CATAWISSA 63015	1714958	\$ 587.77	\$ 58.78	\$ 646.55
20-1-01.0-3-002-234.000	0.000	10	I	EVERGREEN LAKES 2	RED BUD DR CATAWISSA 63015	1714959	\$ 548.52	\$ 54.85	\$ 603.37
20-1-01.0-3-002-235.000	0.000	11	I	EVERGREEN LAKES 2	RED BUD DR CATAWISSA 63015	1714960	\$ 573.06	\$ 57.31	\$ 630.37
20-4-20.0-0-015-054.310	0.000	PT 4		BRIDLE VALLEY EST	MOONLIGHT TRL ROBERTSVILLE 63072	1113642	\$ 375.70	\$ 37.57	\$ 413.27
20-5-21.0-0-000-043.100	0.000	LEG			FINNEY RD ROBERTSVILLE 63072	1121-00896	\$ 172.47	\$ 17.25	\$ 189.72
20-8-28.0-4-001-278.000	0.000	11	2	LAKE DEVILLE ESTATES	WAHOO MEMORIAL PKWY ROBERTSVILLE 63072	0803663	\$ 2,505.64	\$ 250.56	\$ 2,756.20
20-9-31.0-1-001-051.000	0.000	1	H	LAKE ARROWHEAD B A-I	OAK GROVE CHURCH RD ROBERTSVILLE 63072	1514737	\$ 500.89	\$ 50.09	\$ 550.98
20-9-31.0-1-002-109.000	0.000	14	J	LAKE ARROWHEAD B J-U	COMANCHE RD ROBERTSVILLE 63072	1714926	\$ 496.77	\$ 49.68	\$ 546.45
20-9-31.0-1-002-111.000	0.000	16	J	LAKE ARROWHEAD B J-U	COMANCHE RD ROBERTSVILLE 63072	1614763	\$ 499.51	\$ 49.95	\$ 549.46
20-9-31.0-1-002-135.000	0.000	13	L	LAKE ARROWHEAD B J-U	NAVAJO TRL ROBERTSVILLE 63072	1614789	\$ 499.51	\$ 49.95	\$ 549.46
20-9-31.0-1-002-219.000	0.000	23	T	LAKE ARROWHEAD B J-U	ALGONQUIN DR ROBERTSVILLE 63072	1415903	\$ 451.44	\$ 45.14	\$ 496.58
20-9-31.0-1-002-229.000	0.000	13	T	LAKE ARROWHEAD B J-U	MOHAWK RD ROBERTSVILLE 63072	1221261	\$ 351.76	\$ 35.18	\$ 386.94
20-9-31.0-1-002-235.000	0.000	7	T	LAKE ARROWHEAD B J-U	MOHAWK RD ROBERTSVILLE 63072	1714923	\$ 492.11	\$ 49.21	\$ 541.32
20-9-31.0-1-002-238.000	0.000	4	T	LAKE ARROWHEAD B J-U	MOHAWK RD ROBERTSVILLE 63072	0627548	\$ 352.70	\$ 35.27	\$ 387.97
20-9-31.0-1-002-240.000	0.000	2	T	LAKE ARROWHEAD B J-U	MOHAWK RD ROBERTSVILLE 63072	0627539	\$ 347.71	\$ 34.77	\$ 382.48
20-9-31.0-1-002-246.000	0.000	5	R	LAKE ARROWHEAD B J-U	APACHE WAY ROBERTSVILLE 63072	2004-24306	\$ 310.56	\$ 31.06	\$ 341.62
20-9-31.0-1-002-247.000	0.000	6	R	LAKE ARROWHEAD B J-U	APACHE WAY ROBERTSVILLE 63072	1814078	\$ 505.38	\$ 50.54	\$ 555.92
20-9-31.0-1-002-256.000	0.000	15	R	LAKE ARROWHEAD B J-U	CHEYENNE CT ROBERTSVILLE 63072	1614802	\$ 499.51	\$ 49.95	\$ 549.46
20-9-31.0-1-002-327.000	0.000	19	Q	LAKE ARROWHEAD B J-U	APACHE WAY ROBERTSVILLE 63072	1514744	\$ 501.75	\$ 50.18	\$ 551.93



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Contract/Agreement

**IN THE MATTER OF APPROVING  
A LIMITED LICENSE AGREEMENT  
WITH THE CITY OF BERGER, MISSOURI  
FOR THE USE OF GIS DATA DEVELOPED  
BY FRANKLIN COUNTY**

**WHEREAS**, Franklin County has developed a comprehensive GIS data system and is willing to provide access to and use thereof to requesting parties; and

**WHEREAS**, the City of Berger, Missouri would like to access Franklin County's comprehensive GIS data system as they have hired a Community Development Liaison to create Berger centric maps to assist the city in making decisions, promoting the city, and to provide information to Berger citizens; and

**WHEREAS**, the City of Berger, Missouri is willing to be bound by the terms required by Franklin County to include those set forth in the agreement as well as those set forth in this Order.

**IT IS HEREBY ORDERED** by the Franklin County Commission that entering into an agreement with the City of Berger, Missouri is hereby approved and that the Presiding Commissioner of Franklin County is hereby authorized to execute such agreement on behalf of Franklin County.

**IT IS FURTHER ORDERED** that a copy of this Order and an executed copy of the agreement be provided to Carol Burnis, Community Development Liaison; Scottie Eagan, Planning and Zoning; and to Ann Struttmann, Purchasing Agent.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

---

Commissioner of 2<sup>nd</sup> District

**COOPERATIVE AGREEMENT PERTAINING TO  
LIMITED LICENSE AGREEMENT**

This Cooperative Agreement is entered into this 31<sup>st</sup> day of March, 2020; by and between the County of Franklin, Missouri (hereinafter County) and the City of Berger, Missouri (hereinafter Licensee), and in exchange for the mutual promises herein contained agree as follows:

This Agreement and the ability of County to enter into this Agreement are authorized by Section 70.210 RSMo and following:

In consideration of the grant by County, of rights to use specified GIS files and GIS data (collectively to referred as “GIS” data base) of Franklin County, Missouri, to which this agreement is applicable and which are now in existence or hereafter developed and as further defined and described in the Licenses Agreement, the undersigned Licensee hereby agrees to accept and use such GIS files and GIS data subject to and under the following terms and conditions:

1. The term “GIS data base” used in this agreement means all computer generated digitized files developed, retained and which may be developed by Franklin County, Missouri, as part of its geographic information system, regardless of format and provided to the undersigned Licensee. The undersigned Licensee hereby acknowledges that Franklin County, Missouri, has protected legal rights to the GIS data base provided hereunder in existence or hereafter developed and that said GIS data base the proprietary, intellectual property of County.
2. The undersigned Licensee hereby agrees to use said GIS data base solely for authorized business purposes within the scope of Licensee’s business. Subject to the terms and conditions of this Agreement, County hereby grants Licensee a limited, non-exclusive, non-assignable License to use the GIS data base in this License Agreement for its internal use only, and not for resale, distribution, assignment, sublicense, or transfer to any third party. The Licensee agrees that by acceptance of the GIS data base under this License Agreement it shall preserve all of County’s right, title, and interest in the GIS data base.
3. The undersigned Licensee agrees not to distribute the GIS files, whether in present format or in any other format, or transfer them to any person or entity of any type without the consent of County. The undersigned further agrees not to permit any

person within its employ, or agent or contractor, or other person, to use, reuse or distribute the GIS files provided hereunder for any purpose except as authorized by this License Agreement without the written consent of Franklin County, Missouri.

4. Licensee acknowledges and agrees that County reserves all rights of ownership, title and control of the GIS database. Licensee agrees that it will treat the GIS Database as confidential, and proprietary information. Licensee will not, under any circumstances, disclose or disseminate the GIS files or any portion thereof to 1) any other person, firm entity or organization except as expressly authorized herein or 2) any employee of Licensee who does not need access thereto in connection with Licensee's exercise of its rights under this Agreement Licensee will use its best effort to keep and maintain the GIS Database in a secure manner so as to preclude unauthorized use, dissemination or disclosure.
5. The Licensee accepts the GIS Database from County, now in existence or hereafter developed without warranty of any type and it hereby agrees to accept the GIS Database in the condition provided. County shall be under no obligation to provide informing Licensee that maintenance has been performed on the GIS Database, or that the information provided in the GIS Database has been updated or in any fashion changed. County expressly disclaims warranties of merchantability and fitness for a particular purpose. In no event shall County be liable for any indirect, special, or consequential damages (including, without limitation, loss of use, data business, or profits, and claims of customers of licensee) arising out of this agreement or use of the licensed materials. The Licensee further covenants that it releases and discharges County and its officers, employees, or agents, from any and all liability with respect to the completeness or accuracy of the GIS Database provided hereunder, and that Licensee shall not, under any circumstance, hold liable either County, or its officers, employees, or agents for any use made of them by the undersigned Licensee.
6. Notwithstanding the provisions of paragraph 7 below, the undersigned further pledges and agrees that the license for use hereby granted is revisable, modifiable and revocable upon order of the Franklin County Commission.

County may terminate this Agreement by providing written notice to Licensee at least thirty (30) days in advance of the effective date of the termination.

7. This License shall commence on the date first written above and shall continue in force until terminated. Licensee may terminate this License at any time by providing written notice to County. Within thirty (30) days of any termination, Licensee shall

certify in writing to County that all copies of the GIS Database have been destroyed or returned to County.

IN WITNESS WHEREOF the undersigned has executed the above License Agreement effective the day and year first above written.

By \_\_\_\_\_  
Authorized Member                      Printed Name and Title                      Date

**AUTHORIZATION**

The Franklin County Commission hereby authorizes the above License Agreement effective the day and year first above written.

ATTEST

FRANKLIN COUNTY, MISSOURI

\_\_\_\_\_  
Tim Baker, County Clerk

By: \_\_\_\_\_  
Tim Brinker, Presiding Commissioner

\_\_\_\_\_  
Date



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Contract/Agreements

**IN THE MATTER OF APPROVING  
CHANGE ORDER #8 TO RIVER CITY  
CONSTRUCTION, LLC FOR THE  
ADDITIONS AND RENOVATION  
TO EXISTING FRANKLIN COUNTY  
SHERIFF STATION, JAIL AND  
COMMUNICATION CENTER**

**WHEREAS**, the Franklin County Commission accepted the proposal from contractor, River City Construction, LLC for general construction for the additions and renovations to the Franklin County Sheriff Station, Jail and Communication Center; and

**WHEREAS**, it has been determined there is a revision in the contractual allowance in the amount of \$15,636.47 to the project cost; and

**WHEREAS**, the total contract sum will be changed by this amount for the revision to the total sum of \$11,989,206.07; and

**WHEREAS**, Navigate and FGM Architects, Inc. have approved the cost adjustment.

**IT IS THEREFORE ORDERED** that the proposed Change Order No. 8 for River City Construction, LLC is hereby accepted and approved and the Presiding Commissioner is authorized to execute any and all necessary documents on behalf of the County of Franklin and such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of and as the act and deed of the County.

**IT IS FURTHER ORDERED** that a copy of this Order be provided to FGM Architects, Inc.; Navigate, Jen Kissinger; Ann Struttman, Purchasing; and Lynne Maloney, Accounts Payable.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District





# COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Contract/Agreements

**IN THE MATTER OF APPROVING  
CHANGE ORDER #5 TO AMERICAN  
ELECTRIC & DATA INC. FOR THE  
ADDITIONS AND RENOVATION  
TO EXISTING FRANKLIN COUNTY  
SHERIFF STATION, JAIL AND  
COMMUNICATION CENTER**

**WHEREAS**, the Franklin County Commission accepted the proposal from contractor, American Electric & Data Inc. for general construction for the additions and renovations to the Franklin County Sheriff Station, Jail and Communication Center; and

**WHEREAS**, it has been determined there is a revision in the contractual allowance in the amount of \$1,229.00 to the project cost at no additional cost; and

**WHEREAS**, the contract sum will be unchanged by this amount for the revision; and

**WHEREAS**, Navigate and FGM Architects, Inc. have approved the cost adjustment.

**IT IS THEREFORE ORDERED** that the proposed Change Order No. 5 for American Electric & Data Inc. is hereby accepted and approved and the Presiding Commissioner is authorized to execute any and all necessary documents on behalf of the County of Franklin and such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of and as the act and deed of the County.

**IT IS FURTHER ORDERED** that a copy of this Order be provided to FGM Architects, Inc.; Navigate, Jen Kissinger; Ann Struttman, Purchasing; and Lynne Maloney, Accounts Payable.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

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Commissioner of 2<sup>nd</sup> District



# Document G701™ – 2017

## Change Order

**PROJECT:** *(Name and address)*  
Addition and Renovation  
Franklin County Sheriff Station,  
Jail

FGM Project No.: 18-2562.01

**OWNER:** *(Name and address)*  
Franklin County, Missouri  
400 East Locust Street  
Union, Missouri 63084

**CONTRACT INFORMATION:**  
Contract For: General Construction

Date: May 21, 2019

**ARCHITECT:** *(Name and address)*  
FGM Architects Inc.  
475 Regency Park, Suite 325  
O'Fallon, Illinois 62269

**CHANGE ORDER INFORMATION:**  
Change Order Number: 005

Date: March 16, 2020

**CONTRACTOR:** *(Name and address)*  
American Electric & Data, Inc.  
112 St. Charles Street  
P. O. Box 340  
New Melle, Missouri 63365

**THE CONTRACT IS CHANGED AS FOLLOWS:**

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

Coordination Allowance (from CO #4).....(\$39,113.00)

Architectural and electric modifications, 4 post rack vs 2 post rack..... \$ 1,229.00)

New Remaining Coordination Allowance..... (\$37,884.00)

The original Contract Sum was	\$ 3,419,150.00
The net change by previously authorized Change Orders	\$ 37,136.00
The Contract Sum prior to this Change Order was	\$ 3,456,286.00
The Contract Sum will be unchanged by this Change Order in the amount of	\$ 0.00
The new Contract Sum including this Change Order will be	\$ 3,456,286.00

The Contract Time will be increased by ten (10) days.

The new date of Substantial Completion will be New 911 - March 4, 2020; Road Patrol - June 23, 2020; Detention Area - October 30, 2020; Major remodel areas - March 15, 2021 and Training / Break rooms - June 5, 2021.

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

FGM Architects Inc.  
\_\_\_\_\_  
**ARCHITECT** *(Firm name)*

American Electric & Data, Inc.  
\_\_\_\_\_  
**CONTRACTOR** *(Firm name)*

\_\_\_\_\_  
**OWNER** *(Firm name)*

\_\_\_\_\_  
**SIGNATURE**  
Kevin W. Meyer, Project Manager  
\_\_\_\_\_  
**PRINTED NAME AND TITLE**

\_\_\_\_\_  
**SIGNATURE**  
Thomas M. Prade, Owner / President  
\_\_\_\_\_  
**PRINTED NAME AND TITLE**

\_\_\_\_\_  
**SIGNATURE**  
Tim Brinker, Commissioner  
\_\_\_\_\_  
**PRINTED NAME AND TITLE**

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**DATE**



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Taxes-Property

**IN THE MATTER OF ADJUSTMENT OF TAX CHARGES  
ON PERSONAL PROPERTY TAX BOOK FOR THE YEAR  
2019 & PRIOR TO DOUG TRENTMANN, COLLECTOR OF  
REVENUE FOR FRANKLIN COUNTY**

**WHEREAS**, Doug Trentmann, Collector of Revenue presents to the Franklin County Commission statements describing Personal Property for 2019 and prior for which he was not charged on the respective books; and

**WHEREAS**, the Commission, after examining and inquiring into all the said statements finds that the described Personal Property submitted by him shall be charged to the Collector for the year ending February 29, 2020.

**IT IS HEREBY ORDERED** by this Commission that adjustments be and are made on taxes charged to Doug Trentmann, Collector for the year 2019 and prior for additional charges as required in statements and recapitulated as follows:

2019 Additional Personal Property Valuation	\$1,946,578.00
2019 Additional Personal Property Tax	\$133,455.11
2018 Additional Personal Property Valuation	\$256,521.00
2018 Additional Personal Property Tax	\$17,643.55
2017 Additional Personal Property Valuation	\$18,530.00
2017 Additional Personal Property Tax	\$1219.80
2016 Additional Personal Property Valuation	\$0.00
2016 Additional Personal Property Tax	\$0.00
2015 & Prior Additional Personal Property Valuation	\$0.00
2015 & Prior Additional Personal Property Tax	\$0.00
Total Additional Personal Property Valuation	\$2,221,629.00
Total Additional Personal Property Tax	\$152,318.46

**IT IS HEREBY ORDERED** that the above Personal Property be shown in its entirety on order written finalizing charges to the Collector of Revenue for the month of February and the year ending February 29, 2020.

**IT IS FURTHER ORDERED** that a copy of this order be delivered to Doug Trentmann, Collector; Jeannine Stevens, Chief Deputy County Clerk and to Angela Gibson, Auditor.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District

# Add On Report

From Business Date: 02/01/2020 To Business Date: 02/29/2020

Report Generated: 17:15:10 03/04/2020

		2020	2019	2018	2017	2016	Other Year	Year Total
CITY,NEW HAVEN	PERSONAL_PROPERTY	0.00	398.99	13.90	0.00	0.00	0.00	410.89
	Acct Total	0.00	398.99	13.90	0.00	0.00	0.00	410.89
CITY,OAK GROVE VILLAGE	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY,PACIFIC	PERSONAL_PROPERTY	0.00	434.88	34.52	1.50	0.00	0.00	471.00
	Acct Total	0.00	434.88	34.52	1.50	0.00	0.00	471.00
REGISTRY,PACIFIC	PERSONAL_PROPERTY	0.00	290.00	30.00	5.00	0.00	0.00	325.00
	Acct Total	0.00	290.00	30.00	5.00	0.00	0.00	325.00
CITY,PARKWAY VILLAGE	PERSONAL_PROPERTY	0.00	13.75	0.00	0.00	0.00	0.00	13.75
	Acct Total	0.00	13.75	0.00	0.00	0.00	0.00	13.75
CITY,ST CLAIR	PERSONAL_PROPERTY	0.00	580.06	63.56	0.00	0.00	0.00	623.62
	Acct Total	0.00	580.06	63.56	0.00	0.00	0.00	623.62
CITY,SULLIVAN	PERSONAL_PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Acct Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY,UNION	PERSONAL_PROPERTY	0.00	1,672.85	202.98	42.71	0.00	0.00	1,918.54
	Acct Total	0.00	1,672.85	202.98	42.71	0.00	0.00	1,918.54
CITY,WASHINGTON	PERSONAL_PROPERTY	0.00	1,190.57	234.88	31.54	0.00	0.00	1,456.99
	Acct Total	0.00	1,190.57	234.88	31.54	0.00	0.00	1,456.99
CITY,TOTAL	PERSONAL_PROPERTY	0.00	4,709.35	608.26	81.70	0.00	0.00	5,397.31
	Acct Total	0.00	4,709.35	608.26	81.70	0.00	0.00	5,397.31
RETIREMENT FUND	MERCHANT	20.00	20.00	0.00	0.00	0.00	0.00	40.00
	Acct Total	20.00	20.00	0.00	0.00	0.00	0.00	40.00
LT FILE FEE	PERSONAL_PROPERTY	0.00	16,100.00	2,445.00	130.00	0.00	0.00	18,675.00
	Acct Total	0.00	16,100.00	2,445.00	130.00	0.00	0.00	18,675.00
COUNTY OPERATING FUND TOTAL	PERSONAL_PROPERTY	0.00	16,100.00	2,445.00	130.00	0.00	0.00	18,675.00
	MERCHANT	20.00	20.00	0.00	0.00	0.00	0.00	40.00
	Acct Total	20.00	16,120.00	2,445.00	130.00	0.00	0.00	18,715.00
COUNTY CLERK	MERCHANT	5.00	5.00	0.00	0.00	0.00	0.00	10.00
	Acct Total	5.00	5.00	0.00	0.00	0.00	0.00	10.00
COUNTY CLERK TOTAL	MERCHANT	5.00	5.00	0.00	0.00	0.00	0.00	10.00
	Acct Total	5.00	5.00	0.00	0.00	0.00	0.00	10.00
TOTAL ALL ACCOUNTS	PERSONAL_PROPERTY	0.00	133,455.11	17,643.55	1,219.80	0.00	0.00	152,318.46
	MERCHANT	25.00	25.00	0.00	0.00	0.00	0.00	50.00
	Acct Total	25.00	133,480.11	17,643.55	1,219.80	0.00	0.00	152,368.46
TOTAL VALUATION ALL ACCOUNTS	PERSONAL_PROPERTY	0.00	1,946,578.00	256,521.00	18,530.00	0.00	0.00	2,221,629.00
	Acct Total	0.00	1,946,578.00	256,521.00	18,530.00	0.00	0.00	2,221,629.00

# Add On Report

From Supplement Date: 02/01/2020 To Business Date: 02/29/2020

Report Generated: 17:15:10 03/04/2020

Add Date	Sta	Year	Account	Name	Base Tax Amt	Tif
02-03-2020	PERSONAL_PROPERTY	2019	341519	CAUDLE,SHIRLEY ASHLEY	104.52	
02-03-2020	PERSONAL_PROPERTY	2018	90383	CUNNINGHAM,SEAN M & JANA D	275.91	
02-03-2020	PERSONAL_PROPERTY	2018	64326	CLINES,DAVID W & SMITH,MELINDA K	1225.68	
02-03-2020	PERSONAL_PROPERTY	2019	362678	PETERSEN,RYAN P	6.97	
02-03-2020	PERSONAL_PROPERTY	2019	356389	UTTECH,DANIELLE K	289.75	
02-03-2020	PERSONAL_PROPERTY	2019	52500	YOEST,DANIEL INS AGENCY INC	315.27	
02-03-2020	PERSONAL_PROPERTY	2019	347839	PATTERSON,AUSTIN L	487.36	
02-03-2020	PERSONAL_PROPERTY	2018	320801	DAMES,JENNIFER LOUISE	62.93	
02-03-2020	PERSONAL_PROPERTY	2019	362681	HOERATH,IAN M & JESSICA R	528.18	
02-03-2020	PERSONAL_PROPERTY	2019	345706	LODNEY,NATHAN E & AMBER L	168.88	
02-03-2020	PERSONAL_PROPERTY	2019	362440	LANDMANN,LOGAN J	521.71	
02-03-2020	PERSONAL_PROPERTY	2019	271862	GASPERSON,CARL R	30.48	
02-03-2020	PERSONAL_PROPERTY	2019	234896	HOPWOOD,TIMOTHY & CHRISTINE	164.97	
02-03-2020	PERSONAL_PROPERTY	2019	325613	CARROLL,KIMBERLEY	32.67	
02-03-2020	PERSONAL_PROPERTY	2019	362587	HILSMAN,SARA M	17.70	
02-03-2020	PERSONAL_PROPERTY	2019	331365	POGUE,CODY	110.43	
02-03-2020	PERSONAL_PROPERTY	2019	64326	CLINES,DAVID W & SMITH,MELINDA K	1030.57	
02-03-2020	PERSONAL_PROPERTY	2019	71239	WAKEFIELD,DAN R	194.70	
02-03-2020	PERSONAL_PROPERTY	2018	52500	YOEST,DANIEL INS AGENCY INC	340.60	
02-03-2020	PERSONAL_PROPERTY	2019	320801	DAMES,JENNIFER LOUISE	59.75	
02-03-2020	PERSONAL_PROPERTY	2019	67238	BROWN,SHERRY D	170.55	
02-03-2020	PERSONAL_PROPERTY	2017	349733	DESMOND,JODI A	13.97	
02-03-2020	PERSONAL_PROPERTY	2019	54541	SCHINDLER,MICHAEL P	153.11	
02-03-2020	PERSONAL_PROPERTY	2019	12362	BOUCHER,ROBIN L	128.66	
02-03-2020	PERSONAL_PROPERTY	2018	12362	BOUCHER,ROBIN L	142.55	
02-03-2020	PERSONAL_PROPERTY	2019	336265	WILSON,MARVIN D	26.74	
02-03-2020	PERSONAL_PROPERTY	2019	330533	JOMP,JOHN W	111.44	
02-03-2020	PERSONAL_PROPERTY	2018	362678	PETERSEN,RYAN P	7.27	
02-03-2020	MERCHANT	2019	802527	RENT ONE #332	25.00	
02-03-2020	PERSONAL_PROPERTY	2019	335292	BRENDEL,RYAN F	39.95	
02-03-2020	PERSONAL_PROPERTY	2018	230191	STRAUSBAUGH,BRANDON & ELLEN	126.03	
02-03-2020	PERSONAL_PROPERTY	2019	347895	BRANSON,CASEY J	131.55	
02-03-2020	PERSONAL_PROPERTY	2018	349733	DESMOND,JODI A	5.61	
02-03-2020	PERSONAL_PROPERTY	2019	362567	MUICH,BRANDON D	178.57	
02-03-2020	PERSONAL_PROPERTY	2019	298584	HUTCHINSON,JOSEPH D	27.80	
02-03-2020	PERSONAL_PROPERTY	2019	325491	JOHNSON,JAVELIN J & CARISSA (SCHNEIDER)	215.08	
02-03-2020	PERSONAL_PROPERTY	2018	341519	CAUDLE,SHIRLEY ASHLEY	34.79	
02-03-2020	PERSONAL_PROPERTY	2019	203871	POGUE,DAVID	78.37	
02-03-2020	PERSONAL_PROPERTY	2019	90383	CUNNINGHAM,SEAN M & JANA D	515.64	
02-03-2020	PERSONAL_PROPERTY	2019	77420	WHITED,DONALD W & MARY	592.07	

# Add On Report

From Business Date: 02.01.2020 To Business Date: 02.29.2020

Report Generated: 17:16:10 03.04.2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-03-2020	PERSONAL_PROPERTY	2019	362675	MORITZ,CRYSTAL E	18.39	
02-03-2020	PERSONAL_PROPERTY	2019	287139	ASHBAUGH,LISA J	29.93	
02-03-2020	PERSONAL_PROPERTY	2018	335292	BRENDEL,RYAN F	41.08	
02-03-2020	PERSONAL_PROPERTY	2018	347895	BRANSON,CASEY J	155.56	
Sub Total					8956.94	
02-04-2020	PERSONAL_PROPERTY	2019	362461	WALZ,JONATHAN G	46.41	
02-04-2020	PERSONAL_PROPERTY	2019	226334	THURSTON,ANTHONY & PATRICIA (FURGUSON)	202.98	
02-04-2020	PERSONAL_PROPERTY	2019	254006	NUNN,TRACY A	400.19	
02-04-2020	PERSONAL_PROPERTY	2019	360935	DAVIS,NICK W & MELISSA R	418.90	
02-04-2020	PERSONAL_PROPERTY	2018	280028	WHITE,SARA L	26.84	
02-04-2020	PERSONAL_PROPERTY	2019	323706	FOULKS,VICKY	21.37	
02-04-2020	PERSONAL_PROPERTY	2019	355549	HESS,KEVIN S & KIMBERLY E	20.54	
02-04-2020	PERSONAL_PROPERTY	2019	362695	UNNERSTALL,VALORIE L	243.82	
02-04-2020	PERSONAL_PROPERTY	2019	348815	BROUSSARD,SUSAN (ALISE)	39.24	
02-04-2020	PERSONAL_PROPERTY	2019	362665	TESAR,RILYN R	19.96	
02-04-2020	PERSONAL_PROPERTY	2019	205890	GUMPENBERGER,MARY BETH	26.37	
02-04-2020	PERSONAL_PROPERTY	2019	352920	PADILLA,VICTOR JABIOR	178.80	
02-04-2020	PERSONAL_PROPERTY	2019	328603	EMERY,ROBERT C JR	47.91	
02-04-2020	PERSONAL_PROPERTY	2019	356571	KUHLMANN,WILLIAM D	20.57	
02-04-2020	PERSONAL_PROPERTY	2019	362694	BALLEW,VICTOR B	88.08	
02-04-2020	PERSONAL_PROPERTY	2018	254006	NUNN,TRACY A	30.99	
02-04-2020	PERSONAL_PROPERTY	2019	280028	WHITE,SARA L	23.23	
02-04-2020	PERSONAL_PROPERTY	2019	227554	JACKSON,GREGGORY & JENIFER	332.12	
02-04-2020	PERSONAL_PROPERTY	2018	355549	HESS,KEVIN S & KIMBERLY E	27.30	
02-04-2020	PERSONAL_PROPERTY	2019	321220	HOELSCHER,HEATHER	23.90	
02-04-2020	PERSONAL_PROPERTY	2019	311352	MITCHELL,KYLE T & REBECCA	103.14	
02-04-2020	PERSONAL_PROPERTY	2019	330927	STEHR,TYLER R	100.10	
02-04-2020	PERSONAL_PROPERTY	2019	207207	SMITH,LEROY D & TERESA	414.15	
02-04-2020	PERSONAL_PROPERTY	2019	307219	GRIMM,SONJA L	185.87	
02-04-2020	PERSONAL_PROPERTY	2019	341376	KRIEGER,RONALD L	20.57	
02-04-2020	PERSONAL_PROPERTY	2019	355448	YATES,ROBBY A & CORBAN L	49.82	
02-04-2020	PERSONAL_PROPERTY	2019	362673	BAXTER,JILLIAN C	98.70	
02-04-2020	PERSONAL_PROPERTY	2019	362690	KLEE,PRESTON L & MARIAH L	185.07	
02-04-2020	PERSONAL_PROPERTY	2018	328603	EMERY,ROBERT C JR	51.64	
02-04-2020	PERSONAL_PROPERTY	2019	36778	BRANDT,KEVIN L & STEPHANIE	376.63	
02-04-2020	PERSONAL_PROPERTY	2019	39611	SCHUTT,MATTHEW H & TAMMY J	814.76	
Sub Total					4640.17	
02-05-2020	PERSONAL_PROPERTY	2018	349224	COLEMAN,PHILLIP	741.30	
02-05-2020	PERSONAL_PROPERTY	2019	361625	HERNANDEZ,JORGE O & CLARA E	840.90	
02-05-2020	PERSONAL_PROPERTY	2019	321674	HOWARD,JADEN M & BELLE RAE	776.56	

# Add On Report

From Business Date: 02-01-2020 To Business Date: 02-29-2020

Report Generated: 17:15:10 03-04-2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-05-2020	PERSONAL_PROPERTY	2019	340435	MCBEE,JOHNATHAN M & ANNE M (PERRY)	300.81	
02-05-2020	PERSONAL_PROPERTY	2018	340435	MCBEE,JOHNATHAN M & ANNE M (PERRY)	198.34	
02-05-2020	PERSONAL_PROPERTY	2018	341836	BURKS,THOMAS W & JOANN	188.87	
02-05-2020	PERSONAL_PROPERTY	2019	298431	GRAHAM,ROY B	313.39	
02-05-2020	PERSONAL_PROPERTY	2019	5931	LIPE,LONNIE E	113.04	
02-05-2020	PERSONAL_PROPERTY	2019	362607	WERKMEISTER,DENNIS J & KATHY V	324.37	
02-05-2020	PERSONAL_PROPERTY	2019	362705	WALTERS,CHASE A	5.55	
02-05-2020	PERSONAL_PROPERTY	2019	362704	GRANTHAM,RESHEAL M	12.34	
02-05-2020	PERSONAL_PROPERTY	2019	43707	HAWKINS,HARRY L	66.35	
02-05-2020	PERSONAL_PROPERTY	2019	349224	COLEMAN,PHILLIP	1055.72	
02-05-2020	PERSONAL_PROPERTY	2019	362689	BREWSTER,LARRY R & ALLISON M (ROSE)	164.98	
02-05-2020	PERSONAL_PROPERTY	2017	337923	MARTIN,KYLE A	6.91	
02-05-2020	PERSONAL_PROPERTY	2019	362490	CONLEY,LISA A	87.92	
02-05-2020	PERSONAL_PROPERTY	2019	317217	ROBBINS,JEFFREY A	146.65	
02-05-2020	PERSONAL_PROPERTY	2019	288283	KRUPINSKI,MATT B	489.38	
02-05-2020	PERSONAL_PROPERTY	2019	227948	SULLENTRUP,JIM & KELLIE	415.20	
02-05-2020	PERSONAL_PROPERTY	2019	362688	MATHERS,ASHLEY G	18.61	
02-05-2020	PERSONAL_PROPERTY	2019	58861	WERNER,ANTHONY N & BEVERLY A	69.83	
02-05-2020	PERSONAL_PROPERTY	2019	341836	BURKS,THOMAS W & JOANN	148.66	
02-05-2020	PERSONAL_PROPERTY	2019	50151	DIVERSIFIED CONCRETE FORMING	551.42	
				Sub Total .....	7037.20	
02-06-2020	PERSONAL_PROPERTY	2019	349417	DOORACK,ANDREW D & NORA M	600.62	
02-06-2020	PERSONAL_PROPERTY	2019	255122	STRUBBERG,ANTHONY R II	38.84	
02-06-2020	PERSONAL_PROPERTY	2019	362470	BROCATO,DYLAN M	219.17	
02-06-2020	PERSONAL_PROPERTY	2019	362716	TROKEY,BENJAMIN E	120.57	
02-06-2020	PERSONAL_PROPERTY	2019	362717	RADLER,PATRICK J & KATHERINE M	168.19	
02-06-2020	PERSONAL_PROPERTY	2019	361755	BAY,CHRISTOPER J	242.81	
02-06-2020	PERSONAL_PROPERTY	2018	361755	BAY,CHRISTOPER J	307.10	
02-06-2020	PERSONAL_PROPERTY	2019	11446	BECKMANN,JAMES L & LINDA	353.63	
02-06-2020	PERSONAL_PROPERTY	2019	12112	BOBS AUTO SALES	53.91	
02-06-2020	PERSONAL_PROPERTY	2019	230918	BELL,WILLIAM L	12.28	
02-06-2020	PERSONAL_PROPERTY	2018	350025	SWARTZ,WYATT W	96.59	
02-06-2020	PERSONAL_PROPERTY	2019	344950	MILLER,AUSTIN L	29.43	
02-06-2020	PERSONAL_PROPERTY	2018	343312	FRIEDMANN,JAMES R	40.29	
02-06-2020	PERSONAL_PROPERTY	2019	325952	HOUSE,ALICA A	167.30	
02-06-2020	PERSONAL_PROPERTY	2019	362671	TWIGGS,JOSHUA M & JENNIFER N	992.95	
02-06-2020	PERSONAL_PROPERTY	2019	311721	MULLIS,WATSON H & LISA	96.68	
02-06-2020	PERSONAL_PROPERTY	2018	343715	TRENTMANN,JOSHUA A	111.35	
02-06-2020	PERSONAL_PROPERTY	2019	343312	FRIEDMANN,JAMES R	35.62	
02-06-2020	PERSONAL_PROPERTY	2019	348082	DAWES,PAMELA L	199.01	

# Add On Report

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-06-2020	PERSONAL_PROPERTY	2019	349207	BRUMITT,KIMBERLY A	71.56	
02-06-2020	PERSONAL_PROPERTY	2019	283960	LASHLEY,ARIC V	155.76	
02-06-2020	PERSONAL_PROPERTY	2019	295057	BAILEY,MICHAEL C	439.70	
02-06-2020	PERSONAL_PROPERTY	2019	343715	TRENTMANN,JOSHUA A	94.18	
02-06-2020	PERSONAL_PROPERTY	2019	63595	GRIFFITH,BRENDA L	44.98	
				Sub Total .....	4690.52	
02-07-2020	PERSONAL_PROPERTY	2019	362728	BENEDICT,JOYCE A	22.91	
02-07-2020	PERSONAL_PROPERTY	2018	362728	BENEDICT,JOYCE A	26.03	
02-07-2020	PERSONAL_PROPERTY	2019	226555	SIMMONS,ANGELIA B	63.08	
02-07-2020	PERSONAL_PROPERTY	2018	362734	ESCHENBACH,NATHAN C	41.89	
02-07-2020	PERSONAL_PROPERTY	2019	347443	MURPHY,TERRY J	108.36	
02-07-2020	PERSONAL_PROPERTY	2018	297885	SWIFT,CATRINA A	120.25	
02-07-2020	PERSONAL_PROPERTY	2019	339634	HINCH,DEVIN M	156.77	
02-07-2020	PERSONAL_PROPERTY	2019	295975	MOHRLOCK,CHRISTOPHER A	591.32	
02-07-2020	PERSONAL_PROPERTY	2019	313666	HEDRICK,JONATHAN S &	234.51	
02-07-2020	PERSONAL_PROPERTY	2019	225712	HURT,GLENN M & COURTNEY M	488.99	
02-07-2020	PERSONAL_PROPERTY	2018	348192	SUTTON,ALYSSA	5.85	
02-07-2020	PERSONAL_PROPERTY	2019	273959	SHAUL,MICHAEL E	37.92	
02-07-2020	PERSONAL_PROPERTY	2019	80655	WILLIAMS,VIRGINIA F	47.89	
02-07-2020	PERSONAL_PROPERTY	2019	356139	SAUBERAN,OLIVIA N	153.68	
02-07-2020	PERSONAL_PROPERTY	2019	359460	RAINEY,ALEXIS M	31.20	
02-07-2020	PERSONAL_PROPERTY	2018	362556	SUMPTER,ASHLEE R	79.04	
02-07-2020	PERSONAL_PROPERTY	2019	362736	WILLIAMS,JACOB C	11.91	
02-07-2020	PERSONAL_PROPERTY	2019	201450	LANCASTER,MICHAEL E	131.33	
02-07-2020	PERSONAL_PROPERTY	2018	201450	LANCASTER,MICHAEL E	163.55	
02-07-2020	PERSONAL_PROPERTY	2019	362432	POLITTE,ROBERT L	828.04	
02-07-2020	PERSONAL_PROPERTY	2019	285636	MARTIN,BRIAN JAMES	487.33	
02-07-2020	PERSONAL_PROPERTY	2019	297885	SWIFT,CATRINA A	107.81	
02-07-2020	PERSONAL_PROPERTY	2019	206410	WHITE,MICHAEL W	240.77	
02-07-2020	PERSONAL_PROPERTY	2019	229441	DOTSON,HEATHER	153.94	
02-07-2020	PERSONAL_PROPERTY	2019	230191	STRAUSSBAUGH, BRANDON & ELLEN	169.67	
02-07-2020	PERSONAL_PROPERTY	2019	215559	DUVALL,MICHAEL A	105.23	
02-07-2020	PERSONAL_PROPERTY	2019	353679	SLIMMER,BRIAN E & SANDRA L(LYON)	314.67	
02-07-2020	PERSONAL_PROPERTY	2019	362743	BARSALOUX,TIMOTHY J	95.76	
02-07-2020	PERSONAL_PROPERTY	2017	300648	MEYER,ADRIENNE	154.07	
02-07-2020	PERSONAL_PROPERTY	2017	348192	SUTTON,ALYSSA	5.88	
02-07-2020	PERSONAL_PROPERTY	2019	254983	BREWER,CHRISTOPHER B & WENDI	110.39	
02-07-2020	PERSONAL_PROPERTY	2019	355749	QUICK,JOSH S & SARAH A	405.98	
02-07-2020	PERSONAL_PROPERTY	2019	355122	CALDWELL,PAUL E	366.48	
02-07-2020	PERSONAL_PROPERTY	2019	326794	REDHAGE,KILEY (OTOOLE)	100.56	

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-07-2020	PERSONAL_PROPERTY	2019	348040	EATON,TAYLOR N	20.56	
02-07-2020	PERSONAL_PROPERTY	2018	348040	EATON,TAYLOR N	20.82	
02-07-2020	PERSONAL_PROPERTY	2019	286605	HOUSE,MICHAEL J & ANGELINE	146.72	
02-07-2020	PERSONAL_PROPERTY	2019	291081	LANGE,SHANNON L	456.21	
02-07-2020	PERSONAL_PROPERTY	2018	362739	EDGAR,DEBORAH J	21.82	
02-07-2020	PERSONAL_PROPERTY	2019	362740	YOUNG,SHERRY J	46.41	
02-07-2020	PERSONAL_PROPERTY	2019	343117	SELTER,JONATHAN A & JORDAN	208.12	
02-07-2020	PERSONAL_PROPERTY	2019	361937	OLEARY,DIANA L	41.54	
02-07-2020	PERSONAL_PROPERTY	2019	349915	WADE,BOBBY J	169.47	
02-07-2020	PERSONAL_PROPERTY	2019	382618	MAKELA,JERROD B	56.89	
02-07-2020	PERSONAL_PROPERTY	2019	315876	MUELLER,MOLLY K	197.53	
02-07-2020	PERSONAL_PROPERTY	2019	251274	BRYAN,JAMMY & SALLY M	6.53	
02-07-2020	PERSONAL_PROPERTY	2017	348040	EATON,TAYLOR N	22.18	
02-07-2020	PERSONAL_PROPERTY	2019	362556	SUMPTER,ASHLEE R	66.75	
02-07-2020	PERSONAL_PROPERTY	2019	274947	FULTS,LUCAS S	155.19	
02-07-2020	PERSONAL_PROPERTY	2018	227646	CROWE,DAVID A	115.60	
02-07-2020	PERSONAL_PROPERTY	2019	227646	CROWE,DAVID A	104.73	
02-07-2020	PERSONAL_PROPERTY	2019	362739	EDGAR,DEBORAH J	19.37	
				Sub Total	8057.08	
02-10-2020	PERSONAL_PROPERTY	2019	15132	DAVIS,BURL W	31.26	
02-10-2020	PERSONAL_PROPERTY	2019	299028	FARRAR,PATRICK K	42.66	
02-10-2020	PERSONAL_PROPERTY	2019	362757	JUST,NICHOLAS J III & BETTYJANE	709.90	
02-10-2020	PERSONAL_PROPERTY	2019	382804	WALLACE,GLORIA G	17.62	
02-10-2020	PERSONAL_PROPERTY	2019	356926	CARD,KYLE J	49.05	
02-10-2020	PERSONAL_PROPERTY	2018	313864	SATTERFIELD,CHRISTIAN J	258.32	
02-10-2020	PERSONAL_PROPERTY	2019	72438	MERRILL,GAVIN G & MAXEY,STACIE	84.99	
02-10-2020	PERSONAL_PROPERTY	2017	229573	DISMANG,MARTINA	116.02	
02-10-2020	PERSONAL_PROPERTY	2019	45412	BROEKER,JEREMY	150.50	
02-10-2020	PERSONAL_PROPERTY	2019	362721	STAHLMAN,WILLIAM B	63.46	
02-10-2020	PERSONAL_PROPERTY	2018	362774	MCINTYRE,DAVID II & LITTLE,SHELLI	124.60	
02-10-2020	PERSONAL_PROPERTY	2019	276365	SMURPHAT,LORA S & CARL T	21.14	
02-10-2020	PERSONAL_PROPERTY	2019	361591	GRAY,MARCELLA C	50.32	
02-10-2020	PERSONAL_PROPERTY	2019	362776	RHINE,JAMES B & CHEYANNE P	24.27	
02-10-2020	PERSONAL_PROPERTY	2019	362749	HOLZ,MATTHEW R II	5.88	
02-10-2020	PERSONAL_PROPERTY	2018	362749	HOLZ,MATTHEW R II	5.82	
02-10-2020	PERSONAL_PROPERTY	2019	357827	CONWAY,THOMAS BRUCE & DAWN M	32.79	
02-10-2020	PERSONAL_PROPERTY	2018	247864	HASS,WILLIAM J	126.03	
02-10-2020	PERSONAL_PROPERTY	2019	319866	PRICE,NICK & JESSIE (STEINHOFF)	500.46	
02-10-2020	PERSONAL_PROPERTY	2019	313864	SATTERFIELD,CHRISTIAN J	237.59	
02-10-2020	PERSONAL_PROPERTY	2019	362770	CLARKE,JAMES R	99.26	

# Add On Report

From Election Date: 02-01-2020 To Billing Date: 02-29-2020

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-10-2020	PERSONAL_PROPERTY	2019	362714	ANDERSON,TANYA S	218.53	
02-10-2020	PERSONAL_PROPERTY	2019	343318	BRADY,TIMOTHY D JR & SAMANTHA M	577.73	
02-10-2020	PERSONAL_PROPERTY	2018	362757	JUST,NICHOLAS J III & BETTYJANE	112.79	
02-10-2020	PERSONAL_PROPERTY	2019	247864	HASS,WILLIAM J	109.17	
02-10-2020	PERSONAL_PROPERTY	2019	358908	MACE,LILLIE B	93.09	
02-10-2020	PERSONAL_PROPERTY	2019	355468	PFITZINGER,CAROLYN K	213.85	
02-10-2020	PERSONAL_PROPERTY	2019	60277	HEITMANN,JASON J & MELISSA(MEYER)	264.53	
02-10-2020	PERSONAL_PROPERTY	2019	274029	ADAMS,JUSTIN D & RACHEL L	95.55	
02-10-2020	PERSONAL_PROPERTY	2019	358909	CROFT,KATHERINE M	21.37	
02-10-2020	PERSONAL_PROPERTY	2019	36463	SUTT,JERRY & JACKIE	89.28	
02-10-2020	PERSONAL_PROPERTY	2019	362774	MCINTYRE,DAVID II & LITTLE,SHELLI	126.77	
02-10-2020	PERSONAL_PROPERTY	2018	337524	DESMOND,KELLY R	125.35	
02-10-2020	PERSONAL_PROPERTY	2019	211205	LEACH,MARTY J	26.29	
02-10-2020	PERSONAL_PROPERTY	2019	324411	GRAY,NICOLE A	160.73	
02-10-2020	PERSONAL_PROPERTY	2019	316390	WHITFORD,NATHAN J & MELISSA	810.83	
02-10-2020	PERSONAL_PROPERTY	2019	358625	MASE,MICHAEL J & JOAN J	309.87	
02-10-2020	PERSONAL_PROPERTY	2019	40444	MATTINGLY,HEATHER & DEAN	1647.49	
02-10-2020	PERSONAL_PROPERTY	2019	295525	WIDEMAN,BRITTANY L	20.18	
02-10-2020	PERSONAL_PROPERTY	2019	358717	FELTMAN,MICHELLE C	49.68	
02-10-2020	PERSONAL_PROPERTY	2019	231149	BERRON,DAVID E	451.58	
02-10-2020	PERSONAL_PROPERTY	2018	319868	PRICE,NICK & JESSIE (STEINHOFF)	526.23	
02-10-2020	PERSONAL_PROPERTY	2018	362770	CLARKE,JAMES R	16.84	
02-10-2020	PERSONAL_PROPERTY	2019	336516	JUERGENS,KATIE L	106.47	
02-10-2020	PERSONAL_PROPERTY	2019	362775	TESAR,TRE	44.45	
02-10-2020	PERSONAL_PROPERTY	2019	337524	DESMOND,KELLY R	114.98	
02-10-2020	PERSONAL_PROPERTY	2018	211205	LEACH,MARTY J	91.29	
02-10-2020	PERSONAL_PROPERTY	2019	330616	DAUGHERTY,JAMES R III	259.06	
02-10-2020	PERSONAL_PROPERTY	2019	362594	GUTIERREZ,STEPHEN P	439.84	
				Sub Total	9875.70	
02-11-2020	PERSONAL_PROPERTY	2019	362790	WERLEY,CAIGE E	68.03	
02-11-2020	PERSONAL_PROPERTY	2019	362741	ADKISSON,KATHRYN A	22.49	
02-11-2020	PERSONAL_PROPERTY	2018	345295	JACKSON,SARAH E	19.87	
02-11-2020	PERSONAL_PROPERTY	2019	362797	RUSSELL,TYLER C	30.59	
02-11-2020	PERSONAL_PROPERTY	2019	308423	OWENS,MONICA L	204.89	
02-11-2020	PERSONAL_PROPERTY	2019	362801	ENGLAND,STEPHEN C	78.50	
02-11-2020	PERSONAL_PROPERTY	2019	303109	WILKINSON,HARRY S II	23.51	
02-11-2020	PERSONAL_PROPERTY	2018	336372	CAPPS,HELEN ELIZABETH	231.72	
02-11-2020	PERSONAL_PROPERTY	2019	323383	POPE,DAKOTA A	21.14	
02-11-2020	PERSONAL_PROPERTY	2019	345312	GRIM,BRIEN J	267.67	
02-11-2020	PERSONAL_PROPERTY	2018	345312	GRIM,BRIEN J	292.91	

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Add Date	Src	Year	Account	Name	Base Tax Amt	Ttl
02-11-2020	PERSONAL_PROPERTY	2019	343942	POWELL,NANCEE M	74.96	
02-11-2020	PERSONAL_PROPERTY	2019	345295	JACKSON,SARAH E	15.95	
02-11-2020	PERSONAL_PROPERTY	2019	343479	BUFFER,TREVOR W	190.74	
02-11-2020	PERSONAL_PROPERTY	2019	350649	BECKMANN,MATTHEW T	48.13	
02-11-2020	PERSONAL_PROPERTY	2019	336372	CAPPS,HELEN ELIZABETH	224.18	
				Sub Total .....	1815.28	
02-12-2020	PERSONAL_PROPERTY	2018	354394	KUPER,WILLIAM R & TRINITY K	132.55	
02-12-2020	PERSONAL_PROPERTY	2019	303476	MOODY,JENNI R	95.89	
02-12-2020	PERSONAL_PROPERTY	2019	302362	BUHR,SCOTT L	1162.09	
02-12-2020	PERSONAL_PROPERTY	2018	355476	SALAMEH,THAER W	99.77	
02-12-2020	PERSONAL_PROPERTY	2019	206686	MORITZ,SHEILA F	36.47	
02-12-2020	PERSONAL_PROPERTY	2017	340882	ROBERTS,SHERYL DEE	37.86	
02-12-2020	PERSONAL_PROPERTY	2019	362805	JUERGENS,DEVIN A	207.68	
02-12-2020	PERSONAL_PROPERTY	2019	355281	LAROSE,DESTINIE S	20.33	
02-12-2020	PERSONAL_PROPERTY	2019	307886	BODENSCHATZ,CRAIG A & TAYLOR A	60.01	
02-12-2020	PERSONAL_PROPERTY	2019	293171	GRAELER,DWAYNE J & CHRISTINE M	265.12	
02-12-2020	PERSONAL_PROPERTY	2019	362812	JENKINS,PHILLIP A	1749.30	
02-12-2020	PERSONAL_PROPERTY	2019	362644	BLANCHARD,RICH E	20.84	
02-12-2020	PERSONAL_PROPERTY	2019	65331	JUERGENS,JAMES V JR & TRACY L	84.26	
02-12-2020	PERSONAL_PROPERTY	2019	272899	MCGEE,PATRICIA K-TRUST	20.65	
02-12-2020	PERSONAL_PROPERTY	2019	362806	DOLAN,SAMUEL S	150.22	
02-12-2020	PERSONAL_PROPERTY	2018	362644	BLANCHARD,RICH E	21.63	
02-12-2020	PERSONAL_PROPERTY	2019	354394	KUPER,WILLIAM R & TRINITY K	111.45	
02-12-2020	PERSONAL_PROPERTY	2019	355476	SALAMEH,THAER W	67.48	
02-12-2020	PERSONAL_PROPERTY	2017	362644	BLANCHARD,RICH E	23.43	
02-12-2020	PERSONAL_PROPERTY	2019	328777	RANSOM,JULIE A	74.18	
				Sub Total .....	4441.19	
02-13-2020	PERSONAL_PROPERTY	2019	362827	BENZABEH,DEBRA	70.50	
02-13-2020	PERSONAL_PROPERTY	2019	341244	LARUE,REBECCA A	97.12	
02-13-2020	PERSONAL_PROPERTY	2018	288255	TAYLOR,BENJAMIN A	20.80	
02-13-2020	PERSONAL_PROPERTY	2017	322327	HAWTHORNE,DOUGLAS M	151.62	
02-13-2020	PERSONAL_PROPERTY	2019	254692	VILLINGER,GREG	26.29	
02-13-2020	PERSONAL_PROPERTY	2019	331962	MYLER,CHARLES & REBECCA	146.17	
02-13-2020	PERSONAL_PROPERTY	2017	288255	TAYLOR,BENJAMIN A	15.76	
02-13-2020	PERSONAL_PROPERTY	2019	325146	CLEMENTS,CARTER R	169.02	
02-13-2020	PERSONAL_PROPERTY	2019	315993	MCKIBBEN,JOHN & JOYCE C	37.61	
02-13-2020	PERSONAL_PROPERTY	2019	344709	CHANCE,MIKE D	44.75	
02-13-2020	PERSONAL_PROPERTY	2019	330748	OTTE,BRANDEN J & MOLLY M	192.59	
02-13-2020	PERSONAL_PROPERTY	2019	285281	STANFIELD,CRISTEFER D	6.63	
02-13-2020	PERSONAL_PROPERTY	2019	331158	UNGER,ROBERT & SAMANTHA	335.10	

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From Business Date: 02.01.2020 To Business Date: 02.29.2020

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Add Date	Src	Year	Account	Name	Base Tax Amt	Til
02-13-2020	PERSONAL_PROPERTY	2019	362838	HENDERSON, CALEB M	109.05	
02-13-2020	PERSONAL_PROPERTY	2018	330748	OTTE, BRANDEN J & MOLLY M	102.27	
02-13-2020	PERSONAL_PROPERTY	2018	325146	CLEMENTS, CARTER R	239.52	
02-13-2020	PERSONAL_PROPERTY	2019	357445	PEFFERMANN, CURTIS L	150.05	
02-13-2020	PERSONAL_PROPERTY	2018	357445	PEFFERMANN, CURTIS L	20.61	
02-13-2020	PERSONAL_PROPERTY	2019	323013	BROWN, TODD J & SARA A	31.26	
Sub Total .....					1966.92	
02-14-2020	PERSONAL_PROPERTY	2019	356753	JULIUS, NATHANIEL A	58.28	
02-14-2020	PERSONAL_PROPERTY	2019	358925	DUNN, JOHN A	5.24	
02-14-2020	PERSONAL_PROPERTY	2019	330528	SNIDER, MICHAEL R	611.42	
02-14-2020	PERSONAL_PROPERTY	2019	302240	WOODRUFF, ECHO L	292.35	
02-14-2020	PERSONAL_PROPERTY	2018	329480	ORTMEYER, KYLE S	107.48	
02-14-2020	PERSONAL_PROPERTY	2019	345693	SOHN, JESSE R	33.61	
02-14-2020	PERSONAL_PROPERTY	2019	362851	JOHNSON, FRANK R & JANETTA A	101.20	
02-14-2020	PERSONAL_PROPERTY	2019	304492	MUIR, MICHAEL & LISA	161.70	
02-14-2020	PERSONAL_PROPERTY	2019	321543	TYREE, MATTHEW S	435.03	
02-14-2020	PERSONAL_PROPERTY	2019	274834	MILLER, MIKE & BETSY	54.20	
02-14-2020	PERSONAL_PROPERTY	2019	277608	GREMAUD, JEREMY & BRANDI	177.91	
02-14-2020	PERSONAL_PROPERTY	2018	277608	GREMAUD, JEREMY & BRANDI	190.46	
02-14-2020	PERSONAL_PROPERTY	2019	337139	REAGAN, AMANDA K & AARON K	199.51	
02-14-2020	PERSONAL_PROPERTY	2019	362706	SISLER, HEATHER L	104.40	
02-14-2020	PERSONAL_PROPERTY	2019	329480	ORTMEYER, KYLE S	101.50	
02-14-2020	PERSONAL_PROPERTY	2019	320245	AXTON, DAVID L	551.69	
02-14-2020	MERCHANT	2020	802528	SPRAY GUNS USA	25.00	
02-14-2020	PERSONAL_PROPERTY	2019	340492	JONES, DANIEL C	258.42	
02-14-2020	PERSONAL_PROPERTY	2019	347853	PALMER, TIMOTHY R & DAWN M	47.07	
02-14-2020	PERSONAL_PROPERTY	2019	356242	MCKEEVER, JAMES D	27.95	
02-14-2020	PERSONAL_PROPERTY	2019	328295	JACOBS, ELIZABETH	402.91	
02-14-2020	PERSONAL_PROPERTY	2019	290968	RUCKS, ROGER E	88.71	
02-14-2020	PERSONAL_PROPERTY	2019	362473	COTTINGHAM, DAVID W & LISA N	596.86	
02-14-2020	PERSONAL_PROPERTY	2019	319398	HORNBUCKLE, JOSHUA G	73.88	
02-14-2020	PERSONAL_PROPERTY	2019	227848	CURTMAN, ZACHARY F & KATIE L	185.12	
02-14-2020	PERSONAL_PROPERTY	2019	280513	MAHURIN, RYAN	92.86	
02-14-2020	PERSONAL_PROPERTY	2019	340449	SLOVER, MICHAEL W	188.46	
02-14-2020	PERSONAL_PROPERTY	2018	340449	SLOVER, MICHAEL W	106.89	
02-14-2020	PERSONAL_PROPERTY	2018	290968	RUCKS, ROGER E	97.71	
02-14-2020	PERSONAL_PROPERTY	2019	362845	BRIDGES, RONNIE D	283.27	
02-14-2020	PERSONAL_PROPERTY	2019	362400	KLOBE, AUSTIN	145.17	
02-14-2020	PERSONAL_PROPERTY	2019	362497	STEPHENS, PAMELA A	173.50	
02-14-2020	PERSONAL_PROPERTY	2019	347950	FARNHAM, ROBERT D	177.66	

# Add On Report

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Attd Date	Sic	Year	Account	Name	Base Tax Amt	Tif
02-14-2020	PERSONAL_PROPERTY	2019	284368	ALFERMAN,CHRISTOPHER G JR & MEAGAN R	364.69	
02-14-2020	PERSONAL_PROPERTY	2019	69982	PIOTRASCHKE,MARK A	450.76	
02-14-2020	PERSONAL_PROPERTY	2018	69982	PIOTRASCHKE,MARK A	34.37	
02-14-2020	PERSONAL_PROPERTY	2019	323173	BONE,KENNETH D & CATHERINE C	28.66	
Sub Total .....					7035.90	
02-18-2020	PERSONAL_PROPERTY	2019	359040	MOSLEY,SEAN L & KAYLA K (IRWIN)	115.48	
02-18-2020	PERSONAL_PROPERTY	2019	203517	BACON,RAYMOND & LINDA	302.76	
02-18-2020	PERSONAL_PROPERTY	2019	298273	ELBERT,JESSICA D	369.92	
02-18-2020	PERSONAL_PROPERTY	2018	324473	CRAWFORD,JENNIFER L	378.23	
02-18-2020	PERSONAL_PROPERTY	2019	382855	LAY,ERVIN III	29.18	
02-18-2020	PERSONAL_PROPERTY	2019	314911	DUVALL,GARY	193.22	
02-18-2020	PERSONAL_PROPERTY	2019	362735	VANDERPOOL,ASHLEY D	40.73	
02-18-2020	PERSONAL_PROPERTY	2019	382429	JONES,MADYSEN E	44.80	
02-18-2020	PERSONAL_PROPERTY	2019	357439	MARCELLAN,ASHLEY N	39.27	
02-18-2020	PERSONAL_PROPERTY	2019	323601	MORRIS,DUSTIN J	101.78	
02-18-2020	PERSONAL_PROPERTY	2019	344439	GIFFORD,JOSHUA E & KASSANDRA M (BECKER)	669.51	
02-18-2020	PERSONAL_PROPERTY	2019	304383	ROBBINS,GREG A & ELIZABETH	701.70	
02-18-2020	PERSONAL_PROPERTY	2019	72389	LINDQUIST,JAMES P JR	60.90	
02-18-2020	PERSONAL_PROPERTY	2019	291021	LEUTHAUSER,DAN S	38.90	
02-18-2020	PERSONAL_PROPERTY	2018	291021	LEUTHAUSER,DAN S	42.46	
02-18-2020	PERSONAL_PROPERTY	2017	291021	LEUTHAUSER,DAN S	41.87	
02-18-2020	PERSONAL_PROPERTY	2019	361562	TOP GUN STORAGE SOLUTIONS LLC	591.55	
02-18-2020	PERSONAL_PROPERTY	2019	351453	WELCH,JOSEPH P & KELLY M	545.75	
02-18-2020	PERSONAL_PROPERTY	2018	298273	ELBERT,JESSICA D	68.52	
02-18-2020	PERSONAL_PROPERTY	2019	216422	WECKTER,DOUGLAS R & ANGELA M	117.92	
02-18-2020	PERSONAL_PROPERTY	2019	345990	DINGER,SCOTT M	1495.30	
02-18-2020	PERSONAL_PROPERTY	2019	347685	KENRICK,MITCHEL	118.37	
02-18-2020	PERSONAL_PROPERTY	2019	362800	OGG,ZACHARY L	176.18	
02-18-2020	PERSONAL_PROPERTY	2019	24410	MARROCCO,TONY B & LAURA A	427.71	
02-18-2020	PERSONAL_PROPERTY	2019	362742	COOK,KATHERINE M	44.98	
02-18-2020	PERSONAL_PROPERTY	2019	232420	LACKEY,KEVIN J & KATHERINE E	39.33	
02-18-2020	PERSONAL_PROPERTY	2019	348237	KRZYZANOWSKI,JASON L	28.63	
02-18-2020	PERSONAL_PROPERTY	2018	216422	WECKTER,DOUGLAS R & ANGELA M	131.95	
02-18-2020	PERSONAL_PROPERTY	2019	362885	BLISS,JEFF D	13.51	
02-18-2020	PERSONAL_PROPERTY	2019	31338	LITTTRELL,LARRY W & DIANE M	116.98	
02-18-2020	PERSONAL_PROPERTY	2019	324473	CRAWFORD,JENNIFER L	327.97	
02-18-2020	PERSONAL_PROPERTY	2019	339345	ROBINSON,ADRIANE S	526.81	
02-18-2020	PERSONAL_PROPERTY	2019	362889	FRILLMAN,EDGAR FRANCIS III	6.83	
Sub Total .....					7949.00	
02-19-2020	PERSONAL_PROPERTY	2019	304598	GILES,KRISSY D	24.53	

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tax
02-19-2020	PERSONAL_PROPERTY	2019	362896	PAYNE,KEVIN D	87.82	
02-19-2020	PERSONAL_PROPERTY	2019	310902	GAJDOSIK,STACIE N	294.33	
02-19-2020	PERSONAL_PROPERTY	2018	310902	GAJDOSIK,STACIE N	327.48	
02-19-2020	PERSONAL_PROPERTY	2017	310902	GAJDOSIK,STACIE N	135.31	
02-19-2020	PERSONAL_PROPERTY	2019	353750	HUNTER,DUSTIN W	576.69	
02-19-2020	PERSONAL_PROPERTY	2019	358535	MUNGER,TRISHA L	401.28	
02-19-2020	PERSONAL_PROPERTY	2019	80749	BYRD,LINDA C	146.32	
02-19-2020	PERSONAL_PROPERTY	2019	348214	DUHR,ZACHARY J & KRISTEN L (GREEN)	1616.62	
02-19-2020	PERSONAL_PROPERTY	2019	92716	WALLACE,CHARLES L SR	189.03	
02-19-2020	PERSONAL_PROPERTY	2019	272830	HARRIS,RICK D	5.43	
02-19-2020	PERSONAL_PROPERTY	2019	275256	HOLAWAY,GLENN H JR	59.57	
02-19-2020	PERSONAL_PROPERTY	2019	354014	WEISER,BRIAN N & EMILY M	1218.78	
02-19-2020	PERSONAL_PROPERTY	2019	362830	WOEHRLE,DONALD C & ANNE M	402.76	
02-19-2020	PERSONAL_PROPERTY	2018	92716	WALLACE,CHARLES L SR	220.52	
02-19-2020	PERSONAL_PROPERTY	2019	317410	MARQUART,DANIEL N	179.65	
02-19-2020	PERSONAL_PROPERTY	2019	325088	WATERS,MICHELLE R	386.86	
02-19-2020	PERSONAL_PROPERTY	2019	281587	TURNER,AARON & MADONNA	728.24	
02-19-2020	PERSONAL_PROPERTY	2019	362737	CRAVEN,JOSH P & STEPHANIE A	78.80	
02-19-2020	PERSONAL_PROPERTY	2019	359135	ROMANOV,NICHOLAS A	210.46	
02-19-2020	PERSONAL_PROPERTY	2019	362916	TUCKER,ZACHARY N	19.37	
				Sub Total	7309.85	
02-20-2020	PERSONAL_PROPERTY	2019	362920	BURGESS,GREGORY A	6.48	
02-20-2020	PERSONAL_PROPERTY	2019	310381	FOWLER,GEORGE R & LOUISE M	378.72	
02-20-2020	PERSONAL_PROPERTY	2018	347048	STOSZ,KARA D (THOMPSON)	100.39	
02-20-2020	PERSONAL_PROPERTY	2019	357617	BUFFALO RIDGE FARMS LLC	179.41	
02-20-2020	PERSONAL_PROPERTY	2018	313288	CARSON,TREVER J	290.47	
02-20-2020	PERSONAL_PROPERTY	2019	307793	ANDERSON,BRETT W	173.61	
02-20-2020	PERSONAL_PROPERTY	2019	338153	CANZIANI,STEVEN M	151.01	
02-20-2020	PERSONAL_PROPERTY	2019	319208	GOODSON,TIMOTHY S JR	331.20	
02-20-2020	PERSONAL_PROPERTY	2018	290642	LENAU,ANTHONY J & JAQUEALYN M	61.40	
02-20-2020	PERSONAL_PROPERTY	2019	361017	HOKE,BRENDA J	560.57	
02-20-2020	PERSONAL_PROPERTY	2019	331437	JONES,CASEY J & EMILY C	1047.71	
02-20-2020	PERSONAL_PROPERTY	2019	357724	DAGOSTINO,CHRISTOPHER J	70.34	
02-20-2020	PERSONAL_PROPERTY	2019	313288	CARSON,TREVER J	199.35	
02-20-2020	PERSONAL_PROPERTY	2019	343725	WINSTOERFER,ASHLEY N	37.68	
02-20-2020	PERSONAL_PROPERTY	2018	343725	WINSTOERFER,ASHLEY N	40.09	
02-20-2020	PERSONAL_PROPERTY	2019	362927	BRITTON,TRISTIN E	6.37	
02-20-2020	PERSONAL_PROPERTY	2019	344999	CERVANTES,JOSE FRANCISCO	30.66	
02-20-2020	PERSONAL_PROPERTY	2019	352472	ZINSELMEIER,ZACHARY G	104.64	
02-20-2020	PERSONAL_PROPERTY	2019	341841	HAAS,JOSHUA M & ANGELA M	563.72	

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Add Date	Sic	Year	Account	Name	Base Tax Amt	Ttl
02-20-2020	PERSONAL_PROPERTY	2019	362906	SANDERS,BRENDON T	28.78	
02-20-2020	PERSONAL_PROPERTY	2018	319208	GOODSON,TIMOTHY S JR	29.17	
02-20-2020	PERSONAL_PROPERTY	2019	362923	WHITAKER,BRENTON J & CHARMAYNE L	90.72	
02-20-2020	PERSONAL_PROPERTY	2019	347947	BANNISTER,ANDREW D & KARIZMA N	45.06	
02-20-2020	PERSONAL_PROPERTY	2019	308680	CAGLE,APRIL M (MALONE)	17.47	
02-20-2020	PERSONAL_PROPERTY	2019	84166	SOHN,EVAGENE F & JAYME D	1091.41	
02-20-2020	PERSONAL_PROPERTY	2019	355074	EVERLY,DEANA R	307.46	
02-20-2020	PERSONAL_PROPERTY	2018	362906	SANDERS,BRENDON T	5.71	
02-20-2020	PERSONAL_PROPERTY	2019	362631	MYERS,DOMINIQUE E	18.79	
02-20-2020	PERSONAL_PROPERTY	2019	4838	VITT,TIMOTHY J & KELLY	1924.91	
02-20-2020	PERSONAL_PROPERTY	2019	311080	ARNOLD,KARLA J & JOHN R	1118.95	
02-20-2020	PERSONAL_PROPERTY	2019	321636	MCGINLEY,DEBRA L	62.89	
02-20-2020	PERSONAL_PROPERTY	2019	362928	VASQUEZ,MELISSA L	194.47	
				Sub Total .....	9569.55	
02-21-2020	PERSONAL_PROPERTY	2019	303469	SHARP,TRAFTON C	293.65	
02-21-2020	PERSONAL_PROPERTY	2018	296260	DOUGLAS,STEPHANIE D	130.92	
02-21-2020	PERSONAL_PROPERTY	2019	304949	PRICE,DAVID E & LAURIE	1491.68	
02-21-2020	PERSONAL_PROPERTY	2019	47807	PEWITT,DALE W & BETTY JO	167.74	
02-21-2020	PERSONAL_PROPERTY	2019	352739	PEWITT,DUSTIN W	240.22	
02-21-2020	PERSONAL_PROPERTY	2019	254808	FISHER,JAMES A	225.82	
02-21-2020	PERSONAL_PROPERTY	2019	201834	HEMPEL,JAMES L	387.41	
02-21-2020	PERSONAL_PROPERTY	2017	362841	FANTROY,CHARLINE M	28.80	
02-21-2020	PERSONAL_PROPERTY	2019	362939	FEDDERSEN,SETH M	16.92	
02-21-2020	PERSONAL_PROPERTY	2019	314910	SHARP,ANGELA A	239.46	
02-21-2020	PERSONAL_PROPERTY	2019	362442	ELLINGTON,NICKLOUS E	147.66	
02-21-2020	PERSONAL_PROPERTY	2019	315066	RONE,JOHN T	154.42	
02-21-2020	PERSONAL_PROPERTY	2018	344306	HASSELL,KENNY E & MELISSA M	8.87	
02-21-2020	PERSONAL_PROPERTY	2018	283988	CARVER,DAVID S & BEVERLY	490.41	
02-21-2020	PERSONAL_PROPERTY	2019	335209	DUNCAN,ZACK J	69.68	
02-21-2020	PERSONAL_PROPERTY	2019	295438	STRUBBERG,ANTHONY L & MARCIA L	455.25	
02-21-2020	PERSONAL_PROPERTY	2019	64500	HUTCHISON,TIMOTHY A & JACQUILINE	854.05	
02-21-2020	PERSONAL_PROPERTY	2019	362353	HEINTZ,NATHAN T	124.71	
02-21-2020	PERSONAL_PROPERTY	2019	23869	LONGSDON,TODD A	31.28	
02-21-2020	PERSONAL_PROPERTY	2019	339867	LONGSDON,MICHELLE A	51.53	
02-21-2020	PERSONAL_PROPERTY	2019	351458	COJOCARU,CORNELIA J	82.48	
02-21-2020	PERSONAL_PROPERTY	2019	362948	MCCOMBS,JOHN	5.89	
02-21-2020	PERSONAL_PROPERTY	2018	362948	MCCOMBS,JOHN	5.82	
02-21-2020	PERSONAL_PROPERTY	2019	30107	SCHMIDT,HERBERT H	20.96	
02-21-2020	PERSONAL_PROPERTY	2019	348197	CULP,BRIAN W & BRENDA	230.58	
02-21-2020	PERSONAL_PROPERTY	2019	72204	FEDDERSEN,DAN M & AMY	1299.65	

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tot
02-21-2020	PERSONAL_PROPERTY	2019	362949	KEYS,MICHAEL A	44.46	
02-21-2020	PERSONAL_PROPERTY	2018	6541	MARKS,JASON M	28.98	
02-21-2020	PERSONAL_PROPERTY	2019	340714	SNIDER,JASON T & TIFFANY L	292.57	
02-21-2020	PERSONAL_PROPERTY	2019	362837	LIESENFELD,MATTHEW H & RHONDA L	890.94	
02-21-2020	PERSONAL_PROPERTY	2019	275510	CAMPBELL,NANCY K	158.37	
02-21-2020	PERSONAL_PROPERTY	2019	317102	PYLES,DAVID S & GILLESPEY,KIMBERLY D	67.54	
02-21-2020	PERSONAL_PROPERTY	2019	382940	PAYNE,KELSEY E	23.78	
02-21-2020	PERSONAL_PROPERTY	2019	351337	SOUTH,ROBERT A	42.26	
02-21-2020	PERSONAL_PROPERTY	2019	309287	WHITE,TONIE M & FRED	94.83	
02-21-2020	PERSONAL_PROPERTY	2018	362841	FANTROY,CHARLINE M	21.91	
02-21-2020	PERSONAL_PROPERTY	2019	296260	DOUGLAS,STEPHANIE D	113.46	
02-21-2020	PERSONAL_PROPERTY	2019	6541	MARKS,JASON M	28.84	
02-21-2020	PERSONAL_PROPERTY	2017	6541	MARKS,JASON M	24.12	
02-21-2020	PERSONAL_PROPERTY	2019	72518	SCHATZ,CATHY	297.24	
02-21-2020	PERSONAL_PROPERTY	2018	340714	SNIDER,JASON T & TIFFANY L	44.75	
02-21-2020	PERSONAL_PROPERTY	2019	80061	WAGNER,MARC L & STEPHANIE L	441.21	
02-21-2020	PERSONAL_PROPERTY	2019	334163	RIFFE,LARRY D II & TERESA	31.58	
02-21-2020	PERSONAL_PROPERTY	2019	231264	DUNCAN,JEREMY & KATI	65.43	
02-21-2020	PERSONAL_PROPERTY	2019	283988	CARVER,DAVID S & BEVERLY	394.57	
02-21-2020	PERSONAL_PROPERTY	2019	362937	TAYLOR,STEPHEN M	18.45	
02-21-2020	PERSONAL_PROPERTY	2019	34248	CUTLER,LYNNE M	228.98	
02-21-2020	PERSONAL_PROPERTY	2019	362841	FANTROY,CHARLINE M	18.81	
02-21-2020	PERSONAL_PROPERTY	2019	325484	GREGORY,ROSE I	38.93	
02-21-2020	PERSONAL_PROPERTY	2019	359232	BARNES,RILEY V	26.29	
				Sub Total .....	10692.15	
02-24-2020	PERSONAL_PROPERTY	2019	358503	LINDKE,JORDAN L	20.78	
02-24-2020	PERSONAL_PROPERTY	2019	362952	WISKOSKI,ANDREW M & DAWN M	364.52	
02-24-2020	PERSONAL_PROPERTY	2019	307322	DELLEART,DAVID & SARAH M	533.65	
02-24-2020	PERSONAL_PROPERTY	2019	348631	DIXON,LUKE W	31.58	
02-24-2020	PERSONAL_PROPERTY	2019	94109	KORMAN,ALLEN & ANGELA	52.96	
02-24-2020	PERSONAL_PROPERTY	2018	362964	DAWSON,REBECCA L	24.06	
02-24-2020	PERSONAL_PROPERTY	2019	362965	REPP,BRANDON M	180.86	
02-24-2020	PERSONAL_PROPERTY	2019	328525	CREEK,RYAN D & AMBER (SMALL)	1605.61	
02-24-2020	PERSONAL_PROPERTY	2019	362971	STEINBECK,CARLIE F	354.61	
02-24-2020	PERSONAL_PROPERTY	2019	345352	PENDERGRASS,JOSEPH E & STACY	299.90	
02-24-2020	PERSONAL_PROPERTY	2019	91735	BROWNE,RICHARD M & LINDA	285.38	
02-24-2020	PERSONAL_PROPERTY	2019	285360	WEDEMEIER,KIMBERLY S	96.29	
02-24-2020	PERSONAL_PROPERTY	2019	356491	BEACH,EARL C IV	45.49	
02-24-2020	PERSONAL_PROPERTY	2019	304662	ARENZ,KEITH L & KANDI L	150.87	
02-24-2020	PERSONAL_PROPERTY	2019	362763	CARSON,CHRISTOPHER A	517.47	

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Add Date	Sic	Year	Account	Name	Base Tax Amt	Tif
02-24-2020	PERSONAL_PROPERTY	2019	303612	SIMON,NICHOLAS J & REBEAKAH A	95.79	
02-24-2020	PERSONAL_PROPERTY	2019	250387	CAMINITI,JENNIFER & SALVATORE J	500.13	
02-24-2020	PERSONAL_PROPERTY	2019	284507	SHAW,RYAN S	51.80	
02-24-2020	PERSONAL_PROPERTY	2019	342731	WILL,SHAUN	63.98	
02-24-2020	PERSONAL_PROPERTY	2018	328525	CREEK,RYAN D & AMBER (SMALL)	1544.09	
02-24-2020	PERSONAL_PROPERTY	2019	323813	WEISLAR,CHRISTOPHER L	21.83	
02-24-2020	PERSONAL_PROPERTY	2018	345352	PENDERGRASS,JOSEPH E & STACY	117.96	
02-24-2020	PERSONAL_PROPERTY	2019	362972	HLAVATY,LONNIE & CHRISTINE	422.42	
02-24-2020	PERSONAL_PROPERTY	2019	37579	GRAHAM,HARRY E & JILL	335.41	
02-24-2020	PERSONAL_PROPERTY	2019	322643	WOOLFORD,DARREL W	21.48	
02-24-2020	PERSONAL_PROPERTY	2019	234993	WILDY,KIRK & MICHELLE (FRYER)	378.03	
02-24-2020	PERSONAL_PROPERTY	2018	284507	SHAW,RYAN S	54.75	
02-24-2020	PERSONAL_PROPERTY	2019	200908	SULLIVAN,BRADLEY A & SHAUNA M	49.41	
02-24-2020	PERSONAL_PROPERTY	2019	304785	SIMPSON,RICK A & MACELLA M	504.50	
02-24-2020	PERSONAL_PROPERTY	2019	306843	FLORES,MATEO & NICOLE R (TULLOCK)	558.07	
02-24-2020	PERSONAL_PROPERTY	2019	347447	KIENNE,JOHN R & MICHELLE E	490.73	
02-24-2020	PERSONAL_PROPERTY	2019	362957	PEASEL,HOLLY M	88.12	
02-24-2020	PERSONAL_PROPERTY	2019	206616	KENNEDY,SHAWN A	56.87	
02-24-2020	PERSONAL_PROPERTY	2019	247264	RICHTER,SHANE G	62.10	
02-24-2020	PERSONAL_PROPERTY	2019	362964	DAWSON,REBECCA L	5.70	
02-24-2020	PERSONAL_PROPERTY	2019	235649	SCHWOEPPE,MITCHELL	242.83	
02-24-2020	PERSONAL_PROPERTY	2019	323692	EARNEY,NICHOLAS D	876.44	
02-24-2020	PERSONAL_PROPERTY	2019	324471	PRICE,MAXWELL R & JONI L (SPURGEON)	438.23	
				Sub Total .....	11544.70	
02-25-2020	PERSONAL_PROPERTY	2019	322870	SITTON,PHILLIP D	53.13	
02-25-2020	PERSONAL_PROPERTY	2019	362976	EVANS,PRUDENCE M	18.79	
02-25-2020	PERSONAL_PROPERTY	2019	24467	GULLET,RICHARD R & MARY JO	321.80	
02-25-2020	PERSONAL_PROPERTY	2019	286590	RITTER,GARY & SUSAN	713.80	
02-25-2020	PERSONAL_PROPERTY	2019	356644	OVERTON,TARA M	51.12	
02-25-2020	PERSONAL_PROPERTY	2018	322870	SITTON,PHILLIP D	56.65	
02-25-2020	PERSONAL_PROPERTY	2019	353115	HEARD,CHRISTOPHER T	290.88	
02-25-2020	PERSONAL_PROPERTY	2019	247265	EALER,MICHAEL D	297.65	
02-25-2020	PERSONAL_PROPERTY	2018	362980	ASHWORTH,RANDY W	26.41	
02-25-2020	PERSONAL_PROPERTY	2019	352496	SHAW,SHANIA M	28.56	
02-25-2020	PERSONAL_PROPERTY	2019	335382	FETH,RHONDA K	115.15	
02-25-2020	PERSONAL_PROPERTY	2019	335124	BAUGH,JUNE RUTH	34.37	
02-25-2020	PERSONAL_PROPERTY	2019	331375	GORMAN,TIMOTHY R & JULIE M	121.23	
02-25-2020	PERSONAL_PROPERTY	2019	307417	PERSEFIELD,BRADLEY	84.60	
02-25-2020	PERSONAL_PROPERTY	2019	362977	BALKENBUSH,GABRIELLE R	149.94	
02-25-2020	PERSONAL_PROPERTY	2019	356884	HILL,JEREMY D	152.86	

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Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-25-2020	PERSONAL_PROPERTY	2019	362980	ASHWORTH,RANDY W	18.13	
02-25-2020	PERSONAL_PROPERTY	2018	359477	SIMS,MICHELLE D	33.50	
02-25-2020	PERSONAL_PROPERTY	2019	242040	BLANKENSHIP,CLARENCE & MONICA	451.05	
02-25-2020	PERSONAL_PROPERTY	2019	358050	CARMEAN,RYAN S & MELISSA S	1567.81	
02-25-2020	PERSONAL_PROPERTY	2019	206790	SNIDER,ERIC L & DANNA,HARMON-SNIDER	73.28	
02-25-2020	PERSONAL_PROPERTY	2019	283418	KIMBALL,CHRISTHOPER & CATHY	915.64	
02-25-2020	PERSONAL_PROPERTY	2019	359477	SIMS,MICHELLE D	27.37	
02-25-2020	PERSONAL_PROPERTY	2019	216011	REKOWSKI,ROBERT W	269.90	
02-25-2020	PERSONAL_PROPERTY	2019	353941	HOLMES,MATHINA M	40.88	
02-25-2020	PERSONAL_PROPERTY	2019	323148	MCDANIEL,JOSHUA R	26.91	
02-25-2020	PERSONAL_PROPERTY	2018	60095	WILLIAMS,PATRICIA S & KYLE EUGENE	66.53	
02-25-2020	PERSONAL_PROPERTY	2019	63327	ADAMSE,ALLAN	158.39	
				Sub Total	6166.33	
02-26-2020	PERSONAL_PROPERTY	2019	328146	MILLER,TYLER A & BRITTANY N (DOYLE)	72.02	
02-26-2020	PERSONAL_PROPERTY	2019	321608	PICKENS,CHRISTOPHER & KAREN	71.55	
02-26-2020	PERSONAL_PROPERTY	2019	357523	STEENBOCK,ZACHARY L	28.74	
02-26-2020	PERSONAL_PROPERTY	2019	343585	SHULS,BLAKE A	51.91	
02-26-2020	PERSONAL_PROPERTY	2017	343585	SHULS,BLAKE A	53.29	
02-26-2020	PERSONAL_PROPERTY	2019	296115	LAMBERT,HOPE E	35.86	
02-26-2020	PERSONAL_PROPERTY	2019	363011	MEADE,ELIZABETH A	380.70	
02-26-2020	PERSONAL_PROPERTY	2019	322072	COTTEN,MELISSA M	26.98	
02-26-2020	PERSONAL_PROPERTY	2019	363020	HATCHER,TIMOTHY M	5.96	
02-26-2020	PERSONAL_PROPERTY	2019	362592	LICAVOLI,JOSEPH S & TERESE M	477.06	
02-26-2020	PERSONAL_PROPERTY	2019	47096	LEMAY,JERRY T & JOYCE	251.20	
02-26-2020	PERSONAL_PROPERTY	2019	66569	KING,CHRIS D	959.38	
02-26-2020	PERSONAL_PROPERTY	2019	205746	OBERMARK,VAL L & CATHY	242.42	
02-26-2020	PERSONAL_PROPERTY	2019	342609	RHOADES,LOGAN T	62.02	
02-26-2020	PERSONAL_PROPERTY	2018	214134	DOYLE,KELLY J	20.85	
02-26-2020	PERSONAL_PROPERTY	2019	308227	HARRISON,DANEYLLE	37.09	
02-26-2020	PERSONAL_PROPERTY	2019	343901	SNEED,DEBRA M	49.07	
02-26-2020	PERSONAL_PROPERTY	2019	317634	BOHN,DESIREE A	194.70	
02-26-2020	PERSONAL_PROPERTY	2019	20485	HOLLADAY,LESTER K	49.68	
02-26-2020	PERSONAL_PROPERTY	2019	298167	EDDY,SHAWN ALAN & AMANDA E	96.11	
02-26-2020	PERSONAL_PROPERTY	2019	216681	SUTTON,DAVID L	268.26	
02-26-2020	PERSONAL_PROPERTY	2019	356019	VARVIL,DAWN M	39.33	
02-26-2020	PERSONAL_PROPERTY	2019	362862	HASTINGS,COREY D & KELLY E	321.96	
02-26-2020	PERSONAL_PROPERTY	2019	289879	TURNER,HEIDI	48.86	
02-26-2020	PERSONAL_PROPERTY	2018	289879	TURNER,HEIDI	115.85	
02-26-2020	PERSONAL_PROPERTY	2019	293757	BREWER,DANA L	336.25	
02-26-2020	PERSONAL_PROPERTY	2018	291397	GOLY,ROBERT A III & KESHIA A	25.73	

# Add On Report

From Business Date: 02-01-2020 To Business Date: 02-29-2020

Report Generated: 17:15:10 03-04-2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-26-2020	PERSONAL_PROPERTY	2019	242426	HELLE,JANE E	238.08	
02-26-2020	PERSONAL_PROPERTY	2019	276841	AKERS,GEORGE R & SARA J	194.75	
02-26-2020	PERSONAL_PROPERTY	2017	363020	HATCHER,TIMOTHY M	6.04	
02-26-2020	PERSONAL_PROPERTY	2019	282987	MADDUX,TIMOTHY J & TONYA D	17.81	
02-26-2020	PERSONAL_PROPERTY	2019	291009	FRANCIS,JASON E	60.81	
02-26-2020	PERSONAL_PROPERTY	2019	362996	LAWRENCE,DARREN M	11.91	
02-26-2020	PERSONAL_PROPERTY	2019	353788	GULLETT,DUSTIN E	5.88	
02-26-2020	PERSONAL_PROPERTY	2018	353788	GULLETT,DUSTIN E	5.82	
02-26-2020	PERSONAL_PROPERTY	2018	321608	PICKENS,CHRISTOPHER & KAREN	90.02	
02-26-2020	PERSONAL_PROPERTY	2019	321955	FUNSTON,MICHAEL S JR	27.09	
02-26-2020	PERSONAL_PROPERTY	2019	293898	WALKER,HOLLY M	48.88	
02-26-2020	PERSONAL_PROPERTY	2019	20352	HOFFMAN,RONALD W	12.11	
02-26-2020	PERSONAL_PROPERTY	2019	60095	WILLIAMS,PATRICIA S & KYLE EUGENE	291.30	
02-26-2020	PERSONAL_PROPERTY	2018	343901	SNEED,DEBRA M	53.98	
02-26-2020	PERSONAL_PROPERTY	2019	202918	PORTWOOD,LARRY J & BRANDY SUE HALL	184.57	
02-26-2020	PERSONAL_PROPERTY	2019	218954	PEELER,KAREN L	191.90	
02-26-2020	PERSONAL_PROPERTY	2019	295527	LEON,YULIANA	177.29	
02-26-2020	PERSONAL_PROPERTY	2018	317634	BOHN,DESIREE A	223.28	
02-26-2020	PERSONAL_PROPERTY	2018	343555	SHULS,BLAKE A	55.29	
02-26-2020	PERSONAL_PROPERTY	2018	293757	BREWER,DANA L	5.60	
02-26-2020	PERSONAL_PROPERTY	2019	324028	BREIDENBACH,KENNETH R III & RACHEL L	316.58	
02-26-2020	PERSONAL_PROPERTY	2019	323312	WRIGHT,SANDRA F	157.22	
02-26-2020	PERSONAL_PROPERTY	2019	291397	GOLY,ROBERT A III & KESHIA A	38.71	
02-26-2020	PERSONAL_PROPERTY	2019	328986	BOWEN,ASHLEY J & JOHN A JR	46.28	
02-26-2020	PERSONAL_PROPERTY	2019	304146	MAYLEE,DAREL & ANITA	278.42	
02-26-2020	PERSONAL_PROPERTY	2019	363016	HORNER,RYAN M	262.46	
02-26-2020	PERSONAL_PROPERTY	2018	363020	HATCHER,TIMOTHY M	12.05	
02-26-2020	PERSONAL_PROPERTY	2019	357835	WAGNER,ELISA L	86.74	
02-26-2020	PERSONAL_PROPERTY	2019	361122	PATTERSON,JOSHUA S & KRISTAL M	79.08	
02-26-2020	PERSONAL_PROPERTY	2019	247504	VIA,WESLEY & LINDA (GAUGH)	272.54	
02-26-2020	PERSONAL_PROPERTY	2017	343901	SNEED,DEBRA M	15.81	
02-26-2020	PERSONAL_PROPERTY	2019	36061	HUMPHRIES,JOYCE & RONNIE L	961.38	
02-26-2020	PERSONAL_PROPERTY	2019	282293	MATTINGLY,DONALD L	706.00	
02-26-2020	PERSONAL_PROPERTY	2018	328986	BOWEN,ASHLEY J & JOHN A JR	51.83	
02-26-2020	PERSONAL_PROPERTY	2018	322072	COTTEN,MELISSA M	28.65	
02-26-2020	PERSONAL_PROPERTY	2019	309651	WEBSTER,ERICK & AMY	471.20	
02-26-2020	PERSONAL_PROPERTY	2019	353769	GIBSON,DANIEL C	435.58	
				Sub Total .....	10445.75	
02-27-2020	PERSONAL_PROPERTY	2019	353451	MONTOWINE,KWA W	34.72	
02-27-2020	PERSONAL_PROPERTY	2018	281850	FULBRIGHT,DIANA L	241.60	

# Add On Report

From Business Date: 02-01-2020 To Business Date: 02-29-2020

Report Generated: 17:16:10 03.04.2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-27-2020	PERSONAL_PROPERTY	2019	322981	HAUSMANN,AMY J	20.96	
02-27-2020	PERSONAL_PROPERTY	2019	363028	RENCH,MADELINE H	109.17	
02-27-2020	PERSONAL_PROPERTY	2018	363029	ARMSTRONG,DRAVEN D	63.21	
02-27-2020	PERSONAL_PROPERTY	2019	284751	LIGHT,NICHOLAS A & ERIN	363.66	
02-27-2020	PERSONAL_PROPERTY	2019	363031	BRANDON,KAYLA A	48.87	
02-27-2020	PERSONAL_PROPERTY	2019	345547	GILL,CHRISTINA J	71.03	
02-27-2020	PERSONAL_PROPERTY	2018	345547	GILL,CHRISTINA J	47.94	
02-27-2020	PERSONAL_PROPERTY	2019	351077	TYREE,ETHAN M & CAULI D	159.51	
02-27-2020	PERSONAL_PROPERTY	2018	330651	MORELAND,LENNIE W & REBECCA	5.60	
02-27-2020	PERSONAL_PROPERTY	2019	339028	SCHATZ,DAVID A & STEPHANIE	445.50	
02-27-2020	PERSONAL_PROPERTY	2019	14425	CONLEY,LETTY	26.36	
02-27-2020	PERSONAL_PROPERTY	2019	355148	GUDDERMUTH,CHARLES S	26.18	
02-27-2020	PERSONAL_PROPERTY	2019	355747	LEMKE,ALLISON J	35.36	
02-27-2020	PERSONAL_PROPERTY	2019	205446	SITZES,MICHAEL E	366.74	
02-27-2020	PERSONAL_PROPERTY	2018	239302	HETTICH,MICHAEL D & JENNIFER	628.53	
02-27-2020	PERSONAL_PROPERTY	2019	325098	SMITH,STEPHANIE L	20.57	
02-27-2020	PERSONAL_PROPERTY	2019	363024	SPENCE,ANDREA P	6.14	
02-27-2020	PERSONAL_PROPERTY	2017	307256	SAVKA,BILLIE & DAMIAN	200.98	
02-27-2020	PERSONAL_PROPERTY	2019	287194	SPENCE,RANDY J	102.01	
02-27-2020	PERSONAL_PROPERTY	2019	288081	FRUEWIRTH,ERIC & AMANDA	19.37	
02-27-2020	PERSONAL_PROPERTY	2019	354291	EAVES,ROBERT H & JANICE M(EGGERDING)	150.12	
02-27-2020	PERSONAL_PROPERTY	2019	354566	WORLEY,MATTHEW W	29.09	
02-27-2020	PERSONAL_PROPERTY	2019	275257	AUSTIN,WILLIAM S & KAYLA M	178.20	
02-27-2020	PERSONAL_PROPERTY	2019	358256	HAGAN,NATHAN E	51.32	
02-27-2020	PERSONAL_PROPERTY	2019	358548	FRITSCH,CHRIS M	20.76	
02-27-2020	PERSONAL_PROPERTY	2019	255008	ROBINS,ROBERT S & MEAGAN K	252.48	
02-27-2020	PERSONAL_PROPERTY	2019	302638	SCHNEIDER,JARED A&MARIA (HAVENER)	864.90	
02-27-2020	PERSONAL_PROPERTY	2018	362713	ARMSTRONG,TRINITY	25.18	
02-27-2020	PERSONAL_PROPERTY	2019	350174	WILDER,WILLIAM R	169.29	
02-27-2020	PERSONAL_PROPERTY	2018	363030	ROARK,CHRISTOPHER A	146.28	
02-27-2020	PERSONAL_PROPERTY	2019	327069	LUCAS,GREGARY	89.61	
02-27-2020	PERSONAL_PROPERTY	2019	313440	FISHER,RYAN GZ & LISA M	410.92	
02-27-2020	PERSONAL_PROPERTY	2019	356570	HARTING,BARRY K & WHITE,REBECCA L	617.07	
02-27-2020	PERSONAL_PROPERTY	2019	339697	PARKER,DAVID C & MARY A	349.61	
02-27-2020	PERSONAL_PROPERTY	2016	300327	MCCLARD,GARY L & TINA M	120.20	
02-27-2020	PERSONAL_PROPERTY	2019	275725	BACKLUND,STEVEN A	300.42	
02-27-2020	PERSONAL_PROPERTY	2019	279820	SINCLAIR,MATT & MICHELLE M	146.42	
02-27-2020	PERSONAL_PROPERTY	2018	327559	ODDM,STACEE	421.26	
02-27-2020	PERSONAL_PROPERTY	2018	356256	HAGAN,NATHAN E	55.93	
02-27-2020	PERSONAL_PROPERTY	2019	363034	SCHUMACHER,NICHOLAS P	189.76	

# Add On Report

From Business Date: 02/01/2020 To Business Date: 02/29/2020

Report Generated: 17:15:10 03/04/2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-27-2020	PERSONAL_PROPERTY	2019	307256	SAVKA,BILLIE & DAMIAN	33.76	
02-27-2020	PERSONAL_PROPERTY	2019	281850	FULBRIGHT,DIANA L	230.56	
02-27-2020	PERSONAL_PROPERTY	2019	357303	WILLIAMS,THOMAS III & BARBARA A	307.40	
02-27-2020	PERSONAL_PROPERTY	2019	363030	ROARK,CHRISTOPHER A	121.90	
02-27-2020	PERSONAL_PROPERTY	2019	274249	LUCAS,LINDA S	21.04	
02-27-2020	PERSONAL_PROPERTY	2018	327069	LUCAS,GREGARY	109.11	
02-27-2020	PERSONAL_PROPERTY	2019	300327	MCCLARD,GARY L & TINA M	85.60	
02-27-2020	PERSONAL_PROPERTY	2019	242070	COPELAND,REBECCA H	41.54	
02-27-2020	PERSONAL_PROPERTY	2019	327559	ODOM,STACEE	373.25	
02-27-2020	PERSONAL_PROPERTY	2019	239302	HETTICH,MICHAEL D & JENNIFER	553.30	
02-27-2020	PERSONAL_PROPERTY	2018	325098	SMITH,STEPHANIE L	20.61	
				Sub Total	9551.00	
02-28-2020	PERSONAL_PROPERTY	2018	345475	DEKKER,MITCHELL P	449.14	
02-28-2020	PERSONAL_PROPERTY	2017	291991	RICE,PAUL W & HIX,DAWN R	165.90	
02-28-2020	PERSONAL_PROPERTY	2019	356790	PALAZZOLA,SAMANTHA R	30.55	
02-28-2020	PERSONAL_PROPERTY	2019	222774	BOLDT,JAMES ALLEN & ANGELA M	81.40	
02-28-2020	PERSONAL_PROPERTY	2019	245658	WILLIAMS,BETTY J	110.20	
02-28-2020	PERSONAL_PROPERTY	2019	299596	MOFIELD,JACOB (JAKE) C	35.18	
02-28-2020	PERSONAL_PROPERTY	2018	313408	BROWN,COURTNEY & KELLY M	158.30	
02-28-2020	PERSONAL_PROPERTY	2019	204103	MITCHELL,CHRIS & KATHLEEN	517.74	
02-28-2020	PERSONAL_PROPERTY	2019	94075	YATZECK,KEVIN E & VALERIE	489.60	
02-28-2020	PERSONAL_PROPERTY	2019	363058	FLEER,MADELINE R	58.30	
02-28-2020	PERSONAL_PROPERTY	2019	254676	LAY,RAYMOND M	249.36	
02-28-2020	PERSONAL_PROPERTY	2019	363056	GEBHART,JASON B	35.25	
02-28-2020	PERSONAL_PROPERTY	2019	310591	SLEETH,JERRY G	118.84	
02-28-2020	PERSONAL_PROPERTY	2019	356173	BLESIGLEN L	96.31	
02-28-2020	PERSONAL_PROPERTY	2019	311577	HARTWIG,CHANCE M	459.25	
02-28-2020	PERSONAL_PROPERTY	2019	363065	HALL,JENNA E	5.65	
02-28-2020	PERSONAL_PROPERTY	2019	345531	HARNESS,DAVID J	27.10	
02-28-2020	PERSONAL_PROPERTY	2019	238876	EMMER,RYAN A & TIFFANY A	308.91	
02-28-2020	PERSONAL_PROPERTY	2019	340104	KOELLING,DANIEL A & SUZANNE M	144.01	
02-28-2020	PERSONAL_PROPERTY	2019	345231	MANLEY,KYE O	21.14	
02-28-2020	PERSONAL_PROPERTY	2019	352119	DOHAGE,ASHLEY N	23.59	
02-28-2020	PERSONAL_PROPERTY	2019	344185	GRILL,CHRISTOPHER M	1020.28	
02-28-2020	PERSONAL_PROPERTY	2019	339638	ALBRIGHT, TIFFANY N	32.91	
02-28-2020	PERSONAL_PROPERTY	2019	213208	DAFFRON,PAULA D	279.90	
02-28-2020	PERSONAL_PROPERTY	2019	291991	RICE,PAUL W & HIX,DAWN R	194.70	
02-28-2020	PERSONAL_PROPERTY	2019	282843	JOHNSON,JOHN M	129.45	
02-28-2020	PERSONAL_PROPERTY	2018	282843	JOHNSON,JOHN M	123.02	
02-28-2020	PERSONAL_PROPERTY	2019	323050	GOODWIN,MEGAN L	226.54	

# Add On Report

Print Business Dates: 02-01-2020 To Business Dates: 02-29-2020

Print Generated: 17:15:10 03-04-2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-28-2020	PERSONAL_PROPERTY	2019	313408	BROWN,COURTNEY & KELLY M	135.39	
02-28-2020	PERSONAL_PROPERTY	2018	273335	TEAGUE,CHANEY L	752.15	
02-28-2020	PERSONAL_PROPERTY	2019	29668	SALING,LINDA C	134.73	
02-28-2020	PERSONAL_PROPERTY	2019	307038	RAVAS,JAMES M	187.74	
02-28-2020	PERSONAL_PROPERTY	2018	363065	HALL,JENNA E	5.71	
02-28-2020	PERSONAL_PROPERTY	2019	311698	GRIFFITH,ERICA L	498.53	
02-28-2020	PERSONAL_PROPERTY	2019	343702	YOCOM,BRETT A & KRISTEL A	786.14	
02-28-2020	PERSONAL_PROPERTY	2019	363057	BARNHOUSE,JOEL S & JENNIFER L	358.50	
02-28-2020	PERSONAL_PROPERTY	2019	358641	ONEAL TOOL & MACHINE COMPANY INC	1267.65	
02-28-2020	PERSONAL_PROPERTY	2019	203651	GOZIA,MICHAEL & SANDRA	477.72	
02-28-2020	PERSONAL_PROPERTY	2019	345475	DEKKER,MITCHELL P	903.93	
02-28-2020	PERSONAL_PROPERTY	2019	341333	PARKER,OLON K III	44.75	
02-28-2020	PERSONAL_PROPERTY	2018	291991	RICE,PAUL W & HIX,DAWN R	237.57	
02-28-2020	PERSONAL_PROPERTY	2019	350110	JONES,BREANA L	5.55	
02-28-2020	PERSONAL_PROPERTY	2019	325558	CORN,CLAYTON T	32.70	
02-28-2020	PERSONAL_PROPERTY	2019	238034	BONNEY,DWIGHT & BETTY	82.45	
02-28-2020	PERSONAL_PROPERTY	2018	363058	FLEER,MADELINE R	74.89	
02-28-2020	PERSONAL_PROPERTY	2019	360231	WHITE,TIMOTHY D	6.83	
02-28-2020	PERSONAL_PROPERTY	2019	363061	SNEED,EDWARD ZACHARY	167.61	
02-28-2020	PERSONAL_PROPERTY	2019	363064	ENLOE,CRAIG D & DEBORAH M	603.26	
02-28-2020	PERSONAL_PROPERTY	2019	329830	WELDY,ANGELA F	433.87	
02-28-2020	PERSONAL_PROPERTY	2019	300823	HARVEY,ERICK C & BRITTANY	91.97	
02-28-2020	PERSONAL_PROPERTY	2018	350682	MCGEEHAN,RACHEL R	27.86	
02-28-2020	PERSONAL_PROPERTY	2019	354343	MOFFITT,MICHAEL L & KRISTEN B	116.82	
02-28-2020	PERSONAL_PROPERTY	2019	274172	VAUGHN,GEARY C JR	20.43	
02-28-2020	PERSONAL_PROPERTY	2019	37910	SANDERS,PHILLIP C & STEPHANIE	336.04	
02-28-2020	PERSONAL_PROPERTY	2019	358813	BURKHARD,SHARMAN J	49.68	
02-28-2020	PERSONAL_PROPERTY	2019	358698	BURKHARD,DANIEL J	431.68	
02-28-2020	PERSONAL_PROPERTY	2019	358699	BURKHARD,DEWAYNE J & DETLING-NUSSER,	229.24	
02-28-2020	PERSONAL_PROPERTY	2019	363070	SANDERS,ELIZABETH J	134.38	
02-28-2020	PERSONAL_PROPERTY	2019	44802	EVANS,JIM & MAHEALANI	100.05	
02-28-2020	PERSONAL_PROPERTY	2018	345231	MANLEY,KYE D	20.85	
02-28-2020	PERSONAL_PROPERTY	2019	331154	CARTER,ROBERT WILEY & CHRISTINA (LOWE)	329.96	
02-28-2020	PERSONAL_PROPERTY	2018	352119	DOTHAGE,ASHLEY N	24.05	
02-28-2020	PERSONAL_PROPERTY	2019	316815	STEINBECK,BRYAHNA K	58.32	
02-28-2020	PERSONAL_PROPERTY	2019	363015	MOHESKY,JARED C & WHITNEY N (SWARTZ)	6.14	
02-28-2020	PERSONAL_PROPERTY	2019	215421	GLASS,BRUCE E JR & LORIAN M	728.57	
02-28-2020	PERSONAL_PROPERTY	2019	338899	HAMPSON,REBECCA A	46.76	
02-28-2020	PERSONAL_PROPERTY	2019	349771	PINEDA,RODRIGO S & SAMANTHA	452.82	
02-28-2020	PERSONAL_PROPERTY	2019	305177	WEBER,AMY J	42.77	

# Add On Report

From Business Date: 02/01/2020 To Business Date: 02/29/2020

Report Generated: 17:15:10 03/04/2020

Add Date	Src	Year	Account	Name	Base Tax Amt	Tif
02-28-2020	PERSONAL_PROPERTY	2019	380126	DOWNING,SIERA A	29.89	
02-28-2020	PERSONAL_PROPERTY	2019	355750	STRAHAN,MICHAEL S & JESSICA A	26.90	
02-28-2020	PERSONAL_PROPERTY	2019	363054	ORANCHAK,CHRISTINA M	164.59	
02-28-2020	PERSONAL_PROPERTY	2019	347603	COMER,GORDON A & MARY E	21.14	
02-28-2020	PERSONAL_PROPERTY	2019	331332	BROWN,GEORGE J & KELLY J	796.43	
02-28-2020	PERSONAL_PROPERTY	2019	347938	NIEDER,JACOB L & CAITLJN M	391.28	
02-28-2020	PERSONAL_PROPERTY	2019	327328	UNGER,DUSTIN & SARAH	777.87	
02-28-2020	PERSONAL_PROPERTY	2019	273335	TEAGUE,CHANEY L	850.29	
02-28-2020	PERSONAL_PROPERTY	2018	285844	JEFFERY,JEREMIAH J & HEATHER	128.00	
02-28-2020	PERSONAL_PROPERTY	2019	360120	REED,SARAH E	228.87	
02-28-2020	PERSONAL_PROPERTY	2018	299757	VANCE,SHANNON M	165.92	
02-28-2020	PERSONAL_PROPERTY	2019	299757	VANCE,SHANNON M	375.33	
02-28-2020	PERSONAL_PROPERTY	2019	245874	EVANS,OMAR G III & KIMBERLY	35.45	
02-28-2020	PERSONAL_PROPERTY	2019	346915	SCHEER,TYLER D	114.96	
02-28-2020	PERSONAL_PROPERTY	2018	311577	HARTWIG,CHANCE M	508.88	
02-28-2020	PERSONAL_PROPERTY	2019	363066	ODELL,BRAD I	10.72	
02-28-2020	PERSONAL_PROPERTY	2018	336683	SINKLEAR,MICHAEL J (SHORT)	103.53	
02-28-2020	PERSONAL_PROPERTY	2019	287459	HALL,ROBERT K	102.09	
02-28-2020	PERSONAL_PROPERTY	2019	363071	STANFILL,ANGEL S	5.54	
02-28-2020	PERSONAL_PROPERTY	2019	82959	LUTES,LINDA S (JONES)	6.97	
Sub Total .....					20623.23	
Grand Total .....					152368.46	



# COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Surplus Property

**IN THE MATTER OF FINDING CERTAIN  
EQUIPMENT AS SURPLUS TO THE NEEDS  
OF FRANKLIN COUNTY AND FURTHER  
AUTHORIZING THE DISPOSAL OF SUCH**

**WHEREAS**, under Missouri Law the County Commission has custody and control of all real and personal property in the possession of the County, and;

**WHEREAS**, the County Commission may, from time to time, dispose of certain excess property or equipment in a manner in which it deems appropriate and consistent with Missouri Law, and;

**WHEREAS**, the Franklin County Auditor has made application to the County Commission for authority to dispose of certain items described as surplus and outdated that are excess to the need of Franklin County, and;

**WHEREAS**, it is the desire of the Franklin County Commission to dispose of the excess equipment, referenced in attachment, in a manner that assures that the best interests of the citizens of the County have been met.

**NOW THEREFORE IT IS ORDERED**, by the Franklin County Commission, that said surplus items be disposed of by either submitting such items to Purple Wave, Inc or GovDeals to be auctioned or donated to authorized not-for-profit entities, thrown away, destroyed, or scrapped for salvage value as determined by the office responsible for each such item or used as a trade-in.

**IT IS HEREBY ORDERED**, that a copy of this order be delivered to County Auditor; Sheriff Steve Pelton; Ann Struttmann, Purchasing Dept.; Jeannine Stevens, County Clerk's Office; Michelle Patke, Highway Department.

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District

**ITEMS TO BE SURPLUSED  
3/17/2019**

<b>Surplus #</b>	<b>FC TAG#</b>	<b>DEPARTMENT</b>	<b>ITEM DESCRIPTION</b>	<b>SERIAL #</b>	<b>MISC.</b>
884		Sheriff	Computer Monitor	F0SUU73072450U	Does not work
885		Sheriff	Kenwood Speaker Mic		Does not work
886		Sheriff	APC Battery Back Up Unit		Does not work
887		Sheriff	Qty. 2-Road Spikes		Will be destroyed by Sheriff
888		P & Z	Street signs		Company sent wrong color
889		Highway	Scrap metal from East District Highway Shed		Will be recycled
890		Sheriff	Qty. 8-Bullet Proof Vests & Qty. 2-Panels		Will be destroyed by Sheriff
891		Highway	Culverts from Frost & St. Mary's Road		Will be recycled
892	11316	Recorder	24 USB Port Switch		



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Report

**IN THE MATTER OF  
APPROVING THE CONSENT  
AGENDA AND ALL THE  
ITEMS LISTED THEREON**

**WHEREAS**, in the course of the daily operation of county government certain routine actions are necessary; and

**WHEREAS**, certain of the routine items referred to above involve either the issuance of licenses, the receipt of funds or the authorization of accounts payable and/or abstract of fees; and

**WHEREAS**, the approval of such routine matters can be approved through the use of a "Consent Agenda"; and

**WHEREAS**, in order to afford a better record of what has been approved through the use of the Consent Agenda it has been determined that it would be appropriate to pass a commission order weekly which approves all items contained in the Consent Agenda.

**IT IS THEREFORE ORDERED** by the County Commission of Franklin County that the Consent Agenda for April 02, 2020 addressing the below listed items is hereby approved, to wit:

**Liquor Licenses:** Our Lady of Lourdes  
Point Labaddie Brewery – Expires June 30, 2020  
Point Labaddie Brewery – Expires June 30, 2020

**Abstract of Fees:** Treasurer’s Report – January 2020 & February 2020  
Building Department Report – February 2020  
Circuit Court Report – March 2020

**Auctioneer Licenses:**

**Other:** Boles Fire Protection District – 2019  
Union Fire Protection District – 2019

\_\_\_\_\_  
Presiding Commissioner

\_\_\_\_\_  
Commissioner of 1<sup>st</sup> District

\_\_\_\_\_  
Commissioner of 2<sup>nd</sup> District

**SPINNER & KUMMER, P. C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
50 CRESTWOOD EXECUTIVE CENTER ~ SUITE 400  
(WATSON & SAPPINGTON)  
ST. LOUIS, MISSOURI 63126

FOUNDED 1928  
BY  
FELIX G. KRAFT, C.P.A.

GREGORY J. SPINNER, C.P.A.  
BRUCE D. KUMMER, C.P.A.

(314) 842-1120  
FAX: (314) 842-0921

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MISSOURI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

Franklin County Clerk  
400 E. Locust, Room 201  
Union, Missouri 63084

**FILED**  
TIM BAKER

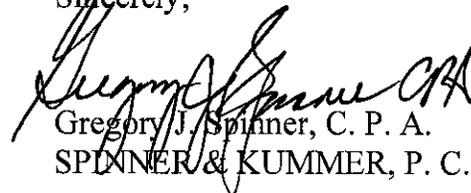
MAR 16 2020

CLERK OF THE COUNTY COMMISSION  
FRANKLIN COUNTY, MO.  
DEPUTY

Dear County Official:

We are submitting on behalf of our client, Boles Fire Protection District, Labadie, Missouri, their annual report for the year ended December 31, 2019. If you have any questions, please feel free to contact us.

Sincerely,

  
Gregory J. Spinner, C. P. A.  
SPINNER & KUMMER, P. C.

GJS/cp

Enclosure (1)

**BOLES FIRE PROTECTION DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2019**

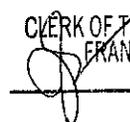
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**FILED**  
TIM BAKER

MAR 16 2020

CLERK OF THE COUNTY COMMISSION  
FRANKLIN COUNTY, MO.

 \_\_\_\_\_ DEPUTY

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MISSOURI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Boles Fire Protection District  
2731 Highway T  
Labadie, Missouri 63055

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of

**BOLES FIRE PROTECTION DISTRICT**

as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1(C); this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 error or fraud.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Boles Fire Protection District, as of December 31, 2019, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1(C).

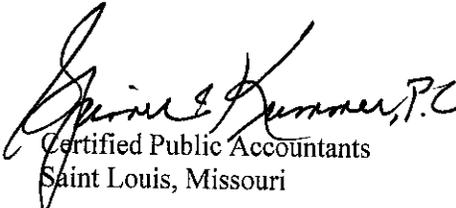
### **Basis of Accounting**

We draw attention to Note 1(C) of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Boles Fire Protection District's basic financial statements. The management's discussion and analysis and budgetary comparison information, as stated in the table of contents, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

  
Gerald E. Hummer, P.C.  
Certified Public Accountants  
Saint Louis, Missouri

February 27, 2020

GS/cp

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

An objective and easily readable analysis of the District's financial activities. The Management's Discussion and Analysis presents an analytical overview of both short-term and long-term financial information.

## **BOLES FIRE PROTECTION DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS** **DECEMBER 31, 2019**

The discussion and analysis of the Boles Fire Protection District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2019, within the limitations of the District's modified cash basis of accounting. Please read it in conjunction with the District's financial statements.

### **FINANCIAL HIGHLIGHTS**

**Key financial highlights for the year ended 2019 are as follows:**

- The net position for the Governmental Activities increased by \$583,279.
- Governmental Activities revenue totaled \$3,609,734.
- Property tax revenue totaled \$3,481,320 or 96%.
- Total expenditures for the Governmental Activities totaled \$3,026,455.
- The District paid \$555,000 in debt payments.

### **USING THIS ANNUAL FINANCIAL REPORT**

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the District's modified cash basis of accounting.

#### **Report Components**

This annual report consists of four parts as follows:

**Government-Wide Financial Statements:** The Statement of Net Position and the Statement of Activities provide information about the activities of the District government-wide (or "as a whole") and present a longer-term view of the District's finances.

**Fund Financial Statements:** Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant ("major") funds. For *governmental activities*, these statements tell how these services were financed in the short term as well as what remains for future spending.

**Notes to the Financial Statements:** The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**Other Information:** This Management Discussion and Analysis and the General Fund Budgetary Comparison Schedules represent other information presented for purposes of additional analysis and are not a part of the basic financial statements. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

## **Basis of Accounting**

The District has elected to present its financial statements on a modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to *when* financial events are recorded, such as the timing for recognizing revenues, expenses and their related assets and liabilities. Under the District's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of depreciation expense on capital assets in the government-wide financial statements for all activities.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (*such as accounts receivable and revenue for billed or provided services not yet collected*) and certain liabilities and their related expenses (*such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities*) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

## **Reporting the District as a Whole**

### ***The District's Reporting Entity Presentation***

This annual report includes all activities for which the Boles Fire Protection District is fiscally responsible.

The primary government includes the following legal entity:

- The Boles Fire Protection District.

### ***The Government-Wide Statement of Net Position and the Statement of Activities***

One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in them. Keeping in mind the limitations of the modified cash basis of accounting, you can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's real estate tax base.

In the Statement of Net Position and the Statement of Activities, we have one kind of activity:

*Governmental activities* - All of the District's basic services are reported here. Property taxes and charges for services finance all of the activities.

## Reporting the District's Most Significant Funds

### *The Fund Financial Statements*

**Governmental funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental funds statement provides a detailed short-term view of the District's general government operations and the basic services it provides. Governmental funds information helps you determine (through a review of changes to fund balances) whether there are more or fewer financial resources that can be spent in the near future to finance the District's program. We describe the relationship (or differences) between governmental activity (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements. The District considers the General Fund to be its significant or major governmental fund.

## A FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net position, resulting from modified cash basis transactions, increased from approximately \$7,476,751 to \$8,060,029 between 2018 and 2019.

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Percentage Change</u>
			<u>2019 - 2018</u>
Current and other assets	\$ 4,748,917.	\$ 4,497,817.	6%
Restricted assets	874,750.	857,314.	2%
Capital assets	<u>6,713,663.</u>	<u>6,950,137.</u>	(3%)
Total assets	<u>\$ 12,337,330.</u>	<u>\$ 12,305,268.</u>	-
Long-term debt outstanding	\$ 4,260,000.	\$ 4,815,000.	(12%)
Other liabilities	<u>17,300.</u>	<u>13,517.</u>	28%
Total liabilities	<u>\$ 4,277,300.</u>	<u>\$ 4,828,517.</u>	(11%)
Net position			
Net investment in capital assets	\$ 2,453,663.	\$ 2,135,137.	15%
Restricted for debt service	874,750.	857,314.	2%
Unrestricted	<u>4,731,617.</u>	<u>4,484,300.</u>	6%
Total net position	<u>\$ 8,060,030.</u>	<u>\$ 7,476,751.</u>	8%

Net position of the District's governmental activities increased 8% to \$8,060,030. However, \$3,328,413 of the net position either is restricted as to the purposes it can be used for or is invested in capital assets (buildings, equipment, vehicles and so on). Consequently, unrestricted net position showed \$4,731,617 at the end of this year. Changes in unrestricted net position between 2018 and 2019 reflect an increase of 6%.

**Changes in Net Position - Modified Cash Basis**

For the year ended December 31, 2019, net position of the primary government (resulting from modified cash basis transactions) changed as follows:

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Percentage Change</u>
			<u>2019 - 2018</u>
<b><u>Revenues</u></b>			
Program revenues			
Permits	\$ 31,474.	\$ 22,971.	37%
Operating grants	0.	15,594.	-
General revenues			
Taxes	3,481,320.	3,366,971.	3%
Interest revenue	94,088.	73,395.	28%
Other revenue	2,852.	12,833.	(78%)
Gain (loss) on disposition of assets	0.	(8,640.)	-
Total revenues	<u>\$ 3,609,734.</u>	<u>\$ 3,483,124.</u>	4%
<b><u>Expenses</u></b>			
Public safety - fire protection	<u>\$ 3,026,455.</u>	<u>\$ 2,834,297.</u>	7%
Total expenses	<u>\$ 3,026,455.</u>	<u>\$ 2,834,297.</u>	7%
Increase in net position	<u>\$ 583,279.</u>	<u>\$ 648,827.</u>	(10%)

**Governmental Activities**

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed first with revenues from that particular program reported below it. The result is a Net (Expense)/Revenue. This type of format highlights the relative financial burden of each of the functions on the District's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants or contributions. All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue, even if restricted for a specific purpose.

For the year ended December 31, 2019, total expenses for governmental activities, resulting from modified cash basis transactions, amounted to \$3,026,455. Of these total expenses, taxpayers and other general revenues funded \$2,994,981, while those directly benefiting from the program funded \$0 from grants and other contributions and \$31,474 from charges for services.

**Net Cost of Boles Fire Protection District's Governmental Activities - Modified Cash Basis**

	<u>Total Cost of Services</u>		<u>Percentage</u>	<u>Net Cost of Services</u>		<u>Percentage</u>
	<u>2019</u>	<u>2018</u>	<u>Change</u>	<u>2019</u>	<u>2018</u>	<u>Change</u>
			<u>2019 - 2018</u>			<u>2019 - 2018</u>
Public safety	<u>\$ 3,026,455.</u>	<u>\$ 2,834,297.</u>	7%	<u>\$ 2,994,981.</u>	<u>\$ 2,795,732.</u>	7%

**A FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

Certain funds experienced noteworthy changes from the prior year and are highlighted as follows:

- The General Fund reported revenues of \$2,950,412 and expenditures of \$2,703,095, resulting in an increase in fund balance of \$247,317.

**General Fund Budgetary Highlights**

Over the course of the year, the Board of Directors may revise, if necessary, the General Fund budget at various times. The final adjusted budget, however, would be consistent with the prior year budget.

For the year ended December 31, 2019, General Fund expenditures were \$58,299 below final appropriations, while actual resources available for appropriation were \$189,018 above the final budgeted amount.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets - Modified Cash Basis**

At December 31, 2019, the District had \$6,713,663 invested in capital assets, net of depreciation, including buildings, equipment and vehicles. This represents a net decrease of \$236,474 or 3% below last year.

**PRIMARY GOVERNMENT CAPITAL ASSETS - MODIFIED CASH BASIS**  
**(Net of accumulated depreciation)**

	<b><u>Governmental Activities</u></b>	
	<b><u>Year Ended</u></b>	<b><u>Year Ended</u></b>
	<b><u>December 31, 2019</u></b>	<b><u>December 31, 2018</u></b>
Land	\$ 204,180.	\$ 204,180.
Buildings and improvements	6,125,425.	6,291,235.
Vehicles	314,954.	363,775.
Fire equipment	<u>69,104.</u>	<u>90,947.</u>
TOTALS	<b><u>\$ 6,713,663.</u></b>	<b><u>\$ 6,950,137.</u></b>

This year's more significant capital asset additions included:

- No significant asset additions

**Long-Term Debt - Modified Cash Basis**

At December 31, 2019, the District had \$4,260,000 in long-term debt arising from modified cash basis transactions, compared to \$4,815,000 at December 31, 2018. This represents a decrease of 12%. All of the debt is related to governmental activities.

**Primary Government Long-Term Debt - Modified Cash Basis**

	<b><u>Balance at December 31, 2019</u></b>	<b><u>Balance at December 31, 2018</u></b>
General obligation refunding bonds - series 2012	\$ 1,195,000.	\$ 1,485,000.
General obligation refunding bonds - series 2015	<u>3,065,000.</u>	<u>3,330,000.</u>
Totals	<u>\$ 4,260,000.</u>	<u>\$ 4,815,000.</u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

For the year ending December 31, 2020, the budget is fairly consistent with the December 31, 2019 budget.

On February 13, 2020, the District approved the purchase of a new boat from Cooks Boats and Motors for \$39,407.00.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions concerning this report or need additional information, contact Secretary / Treasurer Donna Hrenak or Fire Chief Jim Casey at 2731 Highway T, Labadie, MO 63055-0014, or by telephone at 636-742-2515.

## BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements
  - Governmental funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



**BOLES FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

**EXPENSES**

Public safety - fire protection:	
Personnel - wages and benefits	\$ 1,618,962.33
Materials, supplies and maintenance	289,138.17
Depreciation	236,473.94
Interest and fees	86,886.00
Professional and insurance	500,363.79
Dispatch	10,209.94
General and administrative	<u>284,420.79</u>
TOTAL PROGRAM EXPENSES	<u>\$ 3,026,454.96</u>

**PROGRAM REVENUES**

Charges for services	<u>\$ 31,474.04</u>
----------------------	---------------------

TOTAL PROGRAM REVENUES	<u>\$ 31,474.04</u>
------------------------	---------------------

NET PROGRAM EXPENSE	<u>\$ 2,994,980.92</u>
---------------------	------------------------

**GENERAL REVENUES**

Property taxes	\$ 3,481,320.11
Interest revenue	94,087.45
Other revenue	<u>2,852.00</u>

TOTAL GENERAL REVENUES	<u>\$ 3,578,259.56</u>
------------------------	------------------------

INCREASE (DECREASE) IN NET POSITION	\$ 583,278.64
-------------------------------------	---------------

<b><u>NET POSITION</u></b> - Beginning of year	<u>7,476,750.83</u>
--	---------------------

<b><u>NET POSITION</u></b> - End of year	<u>\$ 8,060,029.47</u>
--	------------------------

See accompanying notes to the basic financial statements.



**BOLES FIRE PROTECTION DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

	<b><u>General Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Total Governmental Funds</u></b>
<b><u>REVENUES</u></b>			
Property taxes	\$ 2,832,485.25	\$ 648,834.86	\$ 3,481,320.11
Interest revenue	83,600.88	10,486.57	94,087.45
Permit and program revenue	31,474.04		31,474.04
Other revenue	<u>2,852.00</u>		<u>2,852.00</u>
TOTAL REVENUES	<u>\$ 2,950,412.17</u>	<u>\$ 659,321.43</u>	<u>\$ 3,609,733.60</u>
<b><u>EXPENDITURES</u></b>			
Current:			
General and administrative	\$ 2,703,095.02	\$	\$ 2,703,095.02
Capital outlay:			
Current expenditures	0.00		0.00
Debt Service:			
Debt principal	0.00	555,000.00	555,000.00
Interest and fees	<u>0.00</u>	<u>86,886.00</u>	<u>86,886.00</u>
TOTAL EXPENDITURES	<u>\$ 2,703,095.02</u>	<u>\$ 641,886.00</u>	<u>\$ 3,344,981.02</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<b>\$ 247,317.15</b>	<b>\$ 17,435.43</b>	<b>\$ 264,752.58</b>
<b><u>FUND BALANCES - Beginning of year</u></b>	<u>4,484,299.38</u>	<u>857,314.15</u>	<u>5,341,613.53</u>
<b><u>FUND BALANCES - End of year</u></b>	<u>\$ 4,731,616.53</u>	<u>\$ 874,749.58</u>	<u>\$ 5,606,366.11</u>

See accompanying notes to the basic financial statements.

**BOLES FIRE PROTECTION DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2019**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

**NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS** \$ 264,752.58

Amounts reported for general fund activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense as to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	0.00
Depreciation expense	(236,473.94)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	<u>555,000.00</u>
--	-------------------

**CHANGES IN NET POSITION OF GOVERNMENTAL FUNDS** \$ 583,278.64

See accompanying notes to the basic financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**BOLES FIRE PROTECTION DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The District's financial reporting entity is comprised of the following:

Primary Government:	Boles Fire Protection District
Component Units:	None

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities are financed through taxes, intergovernmental revenues and other non-exchange revenues.

**Fund Financial Statement**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. An emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined.

The funds of the financial report entity are described as follows:

**Governmental Funds**

**General Fund**

The General Fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

### Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction, or improvement of major capital items. The Capital Projects Fund accounts for the proceeds of the general obligation bonds issued by the District.

## **C. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

### Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined in item (b) following.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. Governmental activities utilize an “economic resources” measurement focus in the Statement of Net Position and in the Statement of Activities. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or non-current, financial or non-financial) associated with their activities are reported.

### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

#### **D. Assets, Liabilities and Equity**

##### Cash and Cash Equivalents

“Cash and cash equivalents” includes all demand and savings accounts, and certificates of deposit.

##### Capital Assets

The District’s modified cash basis of accounting reports capital assets resulting from cash transactions and reports depreciation where appropriate. The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

##### *Government-Wide Statements*

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets, arising from cash transactions, is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$10,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings and improvements	15 - 75 years
- Vehicles	5 - 20 years
- Office equipment	3 years
- Fire equipment	5 - 20 years

##### *Fund Financial Statements*

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

##### Long-Term Debt

All long-term debt arising from cash basis transactions to be repaid from governmental resources are reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

## Compensated Absences

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

## Equity Classification

### *Government-Wide Statements:*

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

It is the District's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

## Fund Balances

The District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The statement is designed to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

**Non-spendable** – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

**Restricted** – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

**Committed** – Amounts constrained to specific purposes by the District itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint. The District's highest level of decision-making authority is the Board of Directors. The formal action that is required to be taken to establish committed fund balances is either by ordinance or resolution.

**Assigned** – Amounts the District intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**Unassigned** – Amounts that are available for any purpose; these amounts are reported only in the General Fund.

The District's policy is to spend the most restricted resources first before less restricted resources in the following order: Non-spendable (if funds become spendable), restricted, committed, assigned, then unassigned.

The District's fund balance policy was enacted in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The District's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The District also seeks to maintain the highest possible credit ratings which are dependent, in part, on the District's maintenance of a healthy fund balance. The unrestricted fund balances of the General Fund have been accumulating to meet this purpose to provide stability and flexibility in order to respond to unexpected adversity and/or opportunities. The target is to maintain an unrestricted fund balance of not less than 17% of annual operating expenditures in order to provide adequate funding to cover approximately two months of operating expenditures, provide the liquidity necessary to accommodate the District's uneven cash flow, which is inherent in its periodic tax collection schedule, and provide liquidity to respond to contingent liabilities.

#### **E. Property Tax**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. Franklin County collects and remits the property taxes to the District. The District records the revenues from property taxes when they are received, since the District uses the modified cash basis of accounting.

#### **F. Revenues, Expenditures and Expenses**

##### Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenues in each activity:

Public Safety	Permits and fees
	Capital grant revenue

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

##### Operating Revenue and Expenses

Operating revenue and expenses include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

#### **G. Use of Estimates**

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Accordingly, actual results could differ from those estimates.

## **H. Post-Employment Health Care Benefits**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the district provides healthcare benefits to eligible former employees and eligible dependents. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the District under this program, and there are no participants in the program as of December 31, 2019.

## **2. CASH AND CASH EQUIVALENTS**

The District's investment policy states that interest-bearing checking accounts, certificates of deposit, repurchase agreements, United States Government Obligations, bonds, notes or other obligations of the State of Missouri, and any other securities or investments that are lawful for the investment of monies held in such funds or accounts under the law of the State of Missouri are appropriate types of deposits and investments for its needs.

<b><u>Depository Account</u></b>	<b><u>Bank Balance</u></b>
Insured	\$ 472,878.40
Collateralized:	
Collateral held by District's agent in the District's name	0.00
Collateral held by pledging bank's trust department in the District's name	5,190,558.83
Collateral held by pledging bank's trust department not in the District's name	0.00
Uninsured and uncollateralized	<u>0.00</u>
Total	<u>\$ 5,663,437.23</u>

## **Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2019, \$0.00 of the District's bank balance of \$5,663,437.23 was exposed to credit risk as follows:

<b><u>Type of Deposit</u></b>	<b><u>Custody Credit Risk Amount</u></b>
Uninsured and uncollateralized	\$ 0.00
Uninsured and collateralized by pledging bank's trust department not in the District's name	<u>0.00</u>
Total	<u>\$ 0.00</u>

## **3. RESTRICTED ASSETS**

<b><u>Governmental Fund:</u></b>	<b><u>Debt Service Fund</u></b>
Cash	\$ 874,749.58
Less : Liabilities	<u>0.00</u>
Fund Balance - Restricted	<u>\$ 874,749.58</u>

#### 4. CAPITAL ASSETS

Capital asset activity, resulting from modified cash basis transactions, for the year ended December 31, 2019 was as follows:

<u>Governmental Activities:</u>	<u>Balance</u> <u>Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
Capital assets not being depreciated:				
Land	\$ 204,179.68	\$ 0.00	\$ 0.00	\$ 204,179.68
Total capital assets not being depreciated	<u>\$ 204,179.68</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 204,179.68</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 8,213,479.66	\$ 0.00	\$ 0.00	\$ 8,213,479.66
Vehicles	2,617,517.05	0.00	0.00	2,617,517.05
Office equipment	30,000.00	0.00	0.00	30,000.00
Fire equipment	<u>920,328.05</u>	<u>0.00</u>	<u>0.00</u>	<u>920,328.05</u>
Total capital assets being depreciated	<u>\$ 11,781,324.76</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 11,781,324.76</u>
Less accumulated depreciation:				
Buildings and improvements	\$ 1,922,244.54	\$ 165,810.06	\$ 0.00	\$ 2,088,054.60
Vehicles	2,253,741.99	48,820.60	0.00	2,302,562.59
Office equipment	30,000.00	0.00	0.00	30,000.00
Fire equipment	<u>829,380.61</u>	<u>21,843.28</u>	<u>0.00</u>	<u>851,223.89</u>
Total accumulated depreciation	<u>\$ 5,035,367.14</u>	<u>\$ 236,473.94</u>	<u>\$ 0.00</u>	<u>\$ 5,271,841.08</u>
Total capital assets being depreciated, net	<u>\$ 6,745,957.62</u>	<u>\$ (236,473.94)</u>	<u>\$ 0.00</u>	<u>\$ 6,509,483.68</u>
Governmental activities capital assets, net	<u>\$ 6,950,137.30</u>	<u>\$ (236,473.94)</u>	<u>\$ 0.00</u>	<u>\$ 6,713,663.36</u>

Depreciation expense was charged to the public safety function in the Statement of Activities.

Depreciation expense totaled \$236,473.94 for the year ended December 31, 2019.

#### 5. LONG-TERM DEBT

##### Governmental Activities

As of December 31, 2019, the long-term debt, arising from cash transactions, payable from the general revenue fund resources consisted of the following:

- General Obligation Refunding Bonds series 2012, payable in annual installments with interest from 1.3% to 2.0%, final payment due March 1, 2023. \$ 1,195,000.00
  - General Obligation Bonds series 2015, payable in annual installments with interest from 2.0% to 2.5%, final payment due March 1, 2026. 3,065,000.00
- Total \$ 4,260,000.00

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2019:

<u>Type of Debt</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance Dec. 31, 2019</u>	<u>Amount Due Within One Year</u>
General obligation refunding bonds - Series 2012	\$ 1,485,000.00	\$ 0.00	\$ 290,000.00	\$ 1,195,000.00	\$ 295,000.00
General obligation refunding bonds Series 2015	<u>3,330,000.00</u>	<u>0.00</u>	<u>265,000.00</u>	<u>3,065,000.00</u>	<u>275,000.00</u>
Total Governmental-Type Activities	<u>\$ 4,815,000.00</u>	<u>\$ 0.00</u>	<u>\$ 555,000.00</u>	<u>\$ 4,260,000.00</u>	<u>\$ 570,000.00</u>

**Debt Service Requirements to Maturity**

**A. General Obligation Refunding Bonds**

On July 26, 2012, the District advance refunded a portion of the outstanding Series 2003 Bond, being those bonds maturing on March 1, 2014 and thereafter, in the aggregate principal amount of \$2,910,000.00. The net present value savings was calculated to be \$380,763.91.

The payment schedule is as follows:

**General Obligation Refunding Bonds - Series 2012**

**Dated – July 26, 2012**

**Original amount of issue - \$2,910,000.00**

**Interest payable - Semi-annually March 1 and September 1 of each year.**

**Bond paying agent - United Missouri Bank**

<u>Date</u>	<u>Payment Amount</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Purchase Price Balance</u>
3/1/2020	\$ 306,212.50	\$ 295,000.00	1.65%	\$ 11,212.50	\$ 1,195,000.00
9/1/2020	8,778.75			8,778.75	900,000.00
3/1/2021	303,778.75	295,000.00	1.85%	8,778.75	605,000.00
9/1/2021	6,050.00			6,050.00	
3/1/2022	306,050.00	300,000.00	2.0%	6,050.00	305,000.00
9/1/2022	3,050.00			3,050.00	
3/1/2023	<u>308,050.00</u>	<u>305,000.00</u>	2.0%	<u>3,050.00</u>	0.00
Totals	<u>\$ 1,241,970.00</u>	<u>\$ 1,195,000.00</u>		<u>\$ 46,970.00</u>	

Annual payments are subject to annual appropriation. The lease has been accounted for as an acquisition of an asset. The minimum lease payment is the payment amount.

**B. General Obligation Refunding Bonds**

On February 11, 2015, the District advance refunded a portion of the outstanding Series 2006 Bond, being those bonds maturing on March 1, 2015 and thereafter, in the aggregate principal amount of \$4,020,000.00. The net present value savings was calculated to be \$461,098.31.

The payment schedule is as follows:

**General Obligation Refunding Bonds - Series 2015**

**Dated – February 11, 2015**

**Original amount of issue - \$4,095,000.00**

**Interest payable - Semi-annually March 1 and September 1 of each year.**

**Bond paying agent – U.S. Bank, N.A.**

<u>Date</u>	<u>Payment Amount</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Purchase Price Balance</u>
3/1/2020	\$ 304,561.25	\$ 275,000.00	2.000%	\$ 29,561.25	\$ 3,065,000.00
9/1/2020	26,811.25			26,811.25	2,790,000.00
3/1/2021	316,811.25	290,000.00	1.400%	26,811.25	2,500,000.00
9/1/2021	24,781.25			24,781.25	2,205,000.00
3/1/2022	319,781.25	295,000.00	1.550%	24,781.25	1,905,000.00
9/1/2022	22,495.00			22,495.00	1,680,000.00
3/1/2023	322,495.00	300,000.00	1.750%	22,495.00	1,385,000.00
9/1/2023	19,870.00			19,870.00	1,285,000.00
3/1/2024	639,870.00	620,000.00	1.900%	13,980.00	1,271,020.00
9/1/2024	13,980.00			13,980.00	1,257,040.00
3/1/2025	648,980.00	635,000.00	2.100%	7,312.50	650,000.00
9/1/2025	7,312.50			7,312.50	642,687.50
3/1/2026	<u>657,312.50</u>	<u>650,000.00</u>	2.250%	<u>7,312.50</u>	0.00
Totals	<u>\$ 3,325,061.25</u>	<u>\$ 3,065,000.00</u>		<u>\$ 260,061.25</u>	

Annual payments are subject to annual appropriation. The lease has been accounted for as an acquisition of an asset. The minimum lease payment is the payment amount.

**Interest Expense Allocated by Function**

Interest expense, including fiscal agent fees, on long-term debt was charged to functions in the Statement of Activities as follows:

Governmental-Type Activities:

Debt Service Fund                      \$ 86,886.00

**6. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters.

The District manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors, and omissions	Purchased commercial insurance	None
b. Workers compensation, health and life	Purchased commercial insurance	None
c. Physical property loss and natural disasters	Purchased commercial insurance	None

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

## **7. EMPLOYEE PENSION AND OTHER BENEFIT PLANS**

### **A. DEFERRED COMPENSATION PLAN**

Employees of the Boles Fire Protection District may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the District. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in trust by John Hancock.

### **B. LAGERS**

The District participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

#### **General Information about the Plan**

**Plan description.** The Boles Fire Protection District defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The District participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo.70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax-exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits provided.** LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 55 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 50 and receive a reduced allowance.

#### **2019 Valuation**

Benefit Multiplier:	1% for life
Final Average Salary:	3 years
Member Contributions:	4%
Rule of 80 Adopted:	No
Contribution Refund Adopted:	No

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Contributions.** The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of annual pay to the pension plan. The employer contribution rates are 12.8% for administration and 8.3% for firefighters of its annual covered payroll. Contributions to the pension plan from the District were \$110,276.76 for the year ended December 31, 2019.

**8. ASSESSED VALUATION AND TAX LEVY**

	<u>2019</u>	<u>2018</u>	
Aggregate Assessed Valuation	\$ 293,199,774.00	\$ 295,885,407.00	
	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>	<u>Total Taxes Collected</u>
General Fund	\$ .9549	\$ .9549	
Debt Service Fund	.2201	.2183	
	<u>\$ 1.1750</u>	<u>\$ 1.1732</u>	
Total taxes assessed	\$ 3,445,097.34	\$ 3,471,327.59	
Less: collector and assessor fees (1.5%)	<u>(51,676.46)</u>	<u>(52,069.91)</u>	
	<u>\$ 3,393,420.88</u>	<u>\$ 3,419,257.68</u>	
Total tax collections (including delinquent taxes)	<u>\$ 845,226.70</u>	<u>\$ 2,636,093.41</u>	<u>\$ 3,481,320.11</u>

The receipts of current and delinquent property taxes during the year ended December 31, 2019 aggregated approximately 24.9% of the 2019 assessed taxes and 77.1% of the 2018 assessed taxes.

**9. TAX ABATEMENT AGREEMENTS**

The cities/counties served by the District utilize two types of tax abatement programs to attract jobs and industrial investments to their cities/counties. They are Chapter 100 and Chapter 353.

**Chapter 100** - At December 31, 2019, the cities/counties served by the District had no Chapter 100 projects. Chapter 100 is a means of using bonds to purchase the building and equipment with the city/county holding title to the property and the company paying a PILOT (payment in lieu of taxes) or a grant to the city/county each year. The cities/counties share a portion of these taxes with the District. At December 31, 2019, \$0.00 of the District's share of the real estate property taxes and sales taxes were abated through the Chapter 100 program.

**Chapter 353** - At December 31, 2019, the cities/counties served by the District had no active Chapter 353 projects. Chapter 353 is taking a blighted piece of property and giving tax abatement for a limited number of years to a company who will improve the property and bring in jobs. At December 31, 2019, \$0.00 of the District's share of the real estate property taxes were abated through the Chapter 353 program.

**10. SUBSEQUENT EVENT**

On February 13, 2020, the District approved the purchase of a new boat from Cooks Boats and Motors for \$39,407.00.

## **OTHER INFORMATION**

Other information includes financial information and disclosures that are presented for purposes of additional analysis but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Modified Cash Basis - General Fund
- Budgetary Comparison Schedule - Modified Cash Basis - Debt Service Fund
- Notes to Other Information - Budgetary Comparison Schedules

**BOLES FIRE PROTECTION DISTRICT**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**

**GENERAL FUND**

**YEAR ENDED DECEMBER 31, 2019**

	<b><u>Budgeted Amounts</u></b>	
	<b><u>Original and Final</u></b>	<b><u>Actual Amounts</u></b>
<b><u>BEGINNING BUDGETARY FUND BALANCE</u></b>	\$ 4,484,299.38	\$ 4,484,299.38
<b><u>RESOURCES (inflows):</u></b>		
Property taxes	2,712,394.00	2,832,485.25
Interest revenue	35,000.00	83,600.88
Permit revenue	14,000.00	31,474.04
Other revenue	<u>0.00</u>	<u>2,852.00</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	\$ <u>7,245,693.38</u>	\$ <u>7,434,711.55</u>
<b><u>CHARGES TO APPROPRIATIONS (outflows):</u></b>		
Current:		
Advertising	\$ 2,000.00	\$ 382.00
Dispatching	35,000.00	10,209.94
Fire prevention and public relations	25,000.00	15,259.38
Insurance	560,500.00	499,601.29
Payroll expenses	1,596,731.00	1,618,962.33
Legal and professional	5,000.00	762.50
Utilities	68,800.00	80,583.15
Training	40,000.00	35,373.10
Uniforms	25,500.00	23,171.01
Operating expense	182,100.00	129,652.15
Repairs and maintenance	135,000.00	231,825.25
Equipment expense	<u>85,763.00</u>	<u>57,312.92</u>
TOTAL CURRENT	\$ <u>2,761,394.00</u>	\$ <u>2,703,095.02</u>
Capital outlay:		
Vehicles	\$ <u>0.00</u>	\$ <u>0.00</u>
TOTAL CAPITAL OUTLAY	\$ <u>0.00</u>	\$ <u>0.00</u>
TOTAL CHARGES TO APPROPRIATIONS	\$ <u>2,761,394.00</u>	\$ <u>2,703,095.02</u>
<b><u>ENDING BUDGETARY FUND BALANCE</u></b>	\$ <u>4,484,299.38</u>	\$ <u>4,731,616.53</u>

See accompanying notes to the Budgetary Comparison Schedules.

**BOLES FIRE PROTECTION DISTRICT**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
DEBT SERVICE FUND  
YEAR ENDED DECEMBER 31, 2019**

	<b><u>Original and Final</u></b>	<b><u>Actual Amounts</u></b>
<b><u>BEGINNING BUDGETARY FUND BALANCE</u></b>	\$ 857,314.15	\$ 857,314.15
<b><u>RESOURCES (inflows):</u></b>		
Property taxes	645,918.00	648,834.86
Interest revenue	<u>7,500.00</u>	<u>10,486.57</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>\$ 1,510,732.15</u>	<u>\$ 1,516,635.58</u>
<b><u>CHARGES TO APPROPRIATIONS (outflows):</u></b>		
Debt Service:		
Principal retirement	\$ 555,000.00	\$ 555,000.00
Interest and fees	<u>86,972.50</u>	<u>86,886.00</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>\$ 641,972.50</u>	<u>\$ 641,886.00</u>
<b><u>ENDING BUDGETARY FUND BALANCE</u></b>	<u>\$ 868,759.65</u>	<u>\$ 874,749.58</u>

See accompanying notes to the Budgetary Comparison Schedules.

## **BOLES FIRE PROTECTION DISTRICT**

### **NOTES TO OTHER INFORMATION BUDGETARY COMPARISON SCHEDULES DECEMBER 31, 2019**

#### **Budgets and Budgetary Practices**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to September 1, the Chief submits to the Board of Directors a proposed operating budget for the upcoming fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. Open meetings of the Board of Directors are held to obtain taxpayer comments.
- c. Prior to January 1, the budget is adopted by the Board of Directors.
- d. The budget is adopted on a basis consistent with the modified cash basis of accounting.
- e. Any revisions that alter the total expenditures must be approved by the Board of Directors.
- f. The Board of Directors adopts an amended budget approving any additional expenditures, if necessary.
- g. All annual appropriations lapse at fiscal year-end.

#### **Basis of Accounting**

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions.

**BUILDING DEPARTMENT'S MONTHLY REPORT**  
**FUND 450**

REPORT FOR MONTH OF FEBRUARY 2020 OF RECEIPTS  
GIVEN TO THE FRANKLIN COUNTY TREASURER

Receipts:

450-000-342-17-00	Sale of Books	\$	0
450-000-342-28-00	Review/Permit Fees	\$	27,999.22
450-000-369-10-00	Forfeited Escrow	\$	750.00
450-000-369-10-00	Miscellaneous	\$	252.80
Total Receipts:		\$	29,002.02

Less Disbursements:

450-661-110	Refunds	\$	0
450-632-580-14-00	Miscellaneous	\$	0
450-632-580-11-00	Ending Receipts Balance	\$	29,002.02

COPY OF REGISTER OF RECEIPTS GIVEN TO TREASURER ATTACHED

MISSOURI JUDICIARY  
CITY OF GERALD  
CIRCUIT COURT DISBURSEMENT LISTING  
DETAIL REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

UNITED BANK OF UNION  
Account Number : 0098317312

Check No.	Payee Name / Party ID	Case ID	Issue Date	Cleared Date	Void Date	User ID	Payable Amount	Adjusted Amount	Check Amount
98706	Franklin County Treasurer (FKNCOTR)		31-Mar-2020			SCHATZDD			16.38

MISSOURI JUDICIARY  
CITY OF GERALD  
CIRCUIT COURT DISBURSEMENT LISTING  
SUMMARY REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

**UNITED BANK OF UNION**  
**Account Number : 0098317312**

<b>PAYMENT DESCRIPTION</b>	<b>CODE</b>	<b>AMOUNT</b>	<b>COUNT</b>
<b>Total Checks Issued</b>			
Clerk Fee-County	6085	16.38	(1)
<b>Net Cash Out</b>		<b>16.38</b>	<b>(1)</b>

MISSOURI JUDICIARY  
FKN WASHINGTON MUNI  
CIRCUIT COURT DISBURSEMENT LISTING  
DETAIL REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

UNITED BANK OF UNION  
Account Number : 0098317312

Check No.	Payee Name / Party ID	Case ID	Issue Date	Cleared Date	Void Date	User ID	Payable Amount	Adjusted Amount	Check Amount
98697	Franklin County Treasurer (FKNCOTR)		31-Mar-2020			SCHATZDD			150.00

MISSOURI JUDICIARY  
FKN WASHINGTON MUNI  
CIRCUIT COURT DISBURSEMENT LISTING  
SUMMARY REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

**UNITED BANK OF UNION**  
**Account Number : 0098317312**

<b>PAYMENT DESCRIPTION</b>	<b>CODE</b>	<b>AMOUNT</b>	<b>COUNT</b>
<b>Total Checks Issued</b>			
Clerk Fee-County	6085	150.00	(1)
<b>Net Cash Out</b>		<b>150.00</b>	<b>(1)</b>

MISSOURI JUDICIARY  
FRANKLIN COUNTY  
CIRCUIT COURT DISBURSEMENT LISTING  
DETAIL REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

**UNITED BANK OF UNION**  
**Account Number : 0098317312**

Check No.	Payee Name / Party ID	Case ID	Issue Date	Cleared Date	Void Date	User ID	Payable Amount	Adjusted Amount	Check Amount
98283	Franklin County Treasurer (FKNCOTR)	20AB-DR00035	04-Mar-2020			MACHELRL			15.00
98666	Franklin County Treasurer (FKNCOTR)		31-Mar-2020			SCHATZDD			49,729.20

MISSOURI JUDICIARY  
FRANKLIN COUNTY  
CIRCUIT COURT DISBURSEMENT LISTING  
SUMMARY REPORT  
FROM 01-Mar-2020 TO 31-Mar-2020

**UNITED BANK OF UNION**  
**Account Number : 0098317312**

PAYMENT DESCRIPTION	CODE	AMOUNT	COUNT
<b>Total Checks Issued</b>			
Clerk Civil	3200	9.00	(1)
Clerk-Chapter 517	3210	6.00	(2)
Family Court	4006	2,433.00	(1)
Board Bill-DFT	4012	420.00	(1)
County Fee	4018	5,432.15	(1)
LET-County	4046	564.50	(1)
PA Training Co	4055	700.82	(1)
Sheriff-Criminal	4056	2,538.32	(1)
Sheriff-Criminal Mileage	4061	524.30	(1)
Fine	4098	31,538.50	(1)
Misc County Fees	4104	713.90	(1)
Inmate Security Fund	4194	554.00	(1)
Clerk County	4204	3,129.82	(1)
Parenting Education Costs	4400	60.00	(1)
County Law Enf Restitution	4410	525.00	(1)
MODEX 6 IS	4451	120.92	(1)
MODEX 10 IS	4453	473.97	(1)
<b>Net Cash Out</b>		<b>49,744.20</b>	<b>(18)</b>

# APPLICATION FOR COUNTY LIQUOR LICENSE

3-10-20

(Date)

TO THE HONORABLE COUNTY COMMISSION OF FRANKLIN COUNTY, MISSOURI:

Name of State Applicant / Managing Officer James D. Theby

Company St. Louis Archdiocese

D/B/A (Business Name) Our Lady of Lourdes

The undersigned hereby makes application for a license to be granted by the County Commission of the aforesaid County for the sale of:

3/23-29/20

For a Catering or Picnic License – Date and Place of Event March 28, 2020

For a Catering or Picnic License – Address of Event 1000 Madison Ave Washington, MO 63090

All other Licenses – List what type of License applying for: \_\_\_\_\_

Business Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Mailing Address (if different than Business Address) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

I, hereby certify that I am a qualified legal voter and taxpaying citizen of the State of Missouri and of good moral character and that I have not been convicted since the ratification of the 21<sup>st</sup> amendment to the Constitution of the United States of a violation of the provisions of any law of the State of Missouri relating to the manufacture or sale of intoxication or non-intoxication liquor, or has any license for the sale of intoxicating or non-intoxicating liquor heretofore issued to me been revoked, nor do I employ any person who has been convicted of such violations or whose license has been so revoked; that I am able to furnish bond to the State of Missouri in the sum required by law for the performance of my duties as such licensed seller of intoxicating or non-intoxicating liquor. That no distiller, wholesaler, winemaker or brewer or the employee, officer or agent of such, has directly or indirectly financially furnished me with financial aid, money or credit except ordinary commercial credit for the transaction of my business or is directly or indirectly financially interested in said business.

It is expressly understood and agreed by me that any license issued hereunder shall not be effective until I shall have applied for and been granted a license by the Supervisor of Liquor Control of the State of Missouri and shall have applied for and been granted a license by the above mentioned city, if such license be required by ordinance. It is also expressly understood and agreed that the license theretofore granted to me by the County Commission may be revoked by said Commission at any time upon proper showing of any violation by me or my employees of any law of the State of Missouri or of any regulation, ordinance or rule of aforesaid City concerning said business of selling intoxication or non-intoxicating liquors and upon revocation thereof I shall not be entitled to the refund in whole or in part of the fee paid for this license.

The undersigned applicant affirms that they will comply with the state and federal government immigration employment laws and verify the employment eligibility of all employees of the Applicant by using the E-verify system created by the federal government for use in confirming employment eligibility by employers.

I hereby tender the sum of \$ 28.00 as payment of the fee required by this license.

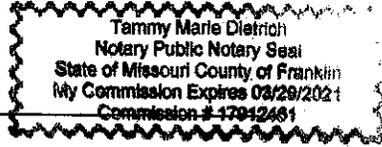
James D. Theby  
Signature of State Applicant / Managing Officer

636-239-3520  
Phone Number / Email Address

Subscribed and sworn before me this March 11 day of March, 2020

Return and Make Check Payable to:  
Franklin County Clerks Office  
400 E Locust, Room 201  
Union, MO 63084  
LATE FEE \$25 PER MONTH  
LATE RENEWAL  
Questions call 636-583-6355

Tammy Marie Dietrich  
(County Clerk or Public Notary Signature)



R  F  A  B  S In Office Use # 25

# APPLICATION FOR COUNTY LIQUOR LICENSE

FEB 19, 2020  
(Date)

TO THE HONORABLE COUNTY COMMISSION OF FRANKLIN COUNTY, MISSOURI:

Name of State Applicant / Managing Officer STEVE GRIMM

Company GRIMM'S TREE BREWING

D/B/A (Business Name) POINT LABADDIE BREWERY

The undersigned hereby makes application for a license to be granted by the County Commission of the aforesaid County for the sale of:

For a Catering or Picnic License – Date and Place of Event \_\_\_\_\_

For a Catering or Picnic License – Address of Event \_\_\_\_\_

All other Licenses – List what type of License applying for: 226 LIQUOR MANUFACTURER-SOLICITOR

<u>1029 THEBES RD</u>	<u>LABADDIE</u>	<u>MO</u>	<u>63055</u>
Business Address	City	State	Zip Code

_____	_____	_____	_____
Mailing Address (if different than Business Address)	City	State	Zip Code

I, hereby certify that I am a qualified legal voter and taxpaying citizen of the State of Missouri and of good moral character and that I have not been convicted since the ratification of the 21<sup>st</sup> amendment to the Constitution of the United States of a violation of the provisions of any law of the State of Missouri relating to the manufacture or sale of intoxication or non-intoxication liquor, or has any license for the sale of intoxicating or non-intoxication liquor heretofore issued to me been revoked, nor do I employ any person who has been convicted of such violations or whose license has been so revoked; that I am able to furnish bond to the State of Missouri in the sum required by law for the performance of my duties as such licensed seller of intoxicating or non-intoxication liquor. That no distiller, wholesaler, winemaker or brewer or the employee, officer or agent of such, has directly or indirectly financially furnished me with financial aid, money or credit except ordinary commercial credit for the transaction of my business or is directly or indirectly financially interested in said business.

It is expressly understood and agreed by me that any license issued hereunder shall not be effective until I shall have applied for and been granted a license by the Supervisor of Liquor Control of the State of Missouri and shall have applied for and been granted a license by the above mentioned city, if such license be required by ordinance. It is also expressly understood and agreed that the license theretofore granted to me by the County Commission may be revoked by said Commission at any time upon proper showing of any violation by me or my employees of any law of the State of Missouri or of any regulation, ordinance or rule of aforesaid City concerning said business of selling intoxication or non-intoxication liquors and upon revocation thereof I shall not be entitled to the refund in whole or in part of the fee paid for this license.

The undersigned applicant affirms that they will comply with the state and federal government immigration employment laws and verify the employment eligibility of all employees of the Applicant by using the E-verify system created by the federal government for use in confirming employment eligibility by employers.

I hereby tender the sum of \$ 66.67 as payment of the fee required by this license.

Steve Grimm  
Signature of State Applicant / Managing Officer

314.277.5883 STEVE.GRIMM@PLBEERS.COM  
Phone Number / Email Address

Return and Make Check Payable to:  
Franklin County Clerks Office  
400 E Locust, Room 201  
Union, MO 63084  
LATE FEE \$25 PER MONTH  
LATE RENEWAL  
Questions call 636-583-6355

[Signature]  
(County Clerk signature)

R  F  A  B  S  In Office Use # 19

APPLICATION FOR COUNTY LIQUOR LICENSE

FEB 19, 2020

(Date)

TO THE HONORABLE COUNTY COMMISSION OF FRANKLIN COUNTY, MISSOURI:

Name of State Applicant / Managing Officer STEVE GRIMM

Company GRIMM'S TREE BREWING

D/B/A (Business Name) POINT LAGADDIE BREWERY

The undersigned hereby makes application for a license to be granted by the County Commission of the aforesaid County for the sale of:

For a Catering or Picnic License - Date and Place of Event

For a Catering or Picnic License - Address of Event 22 WS

All other Licenses - List what type of License applying for. 2207 LIQUOR WHOLESOME SOLICITOR

1029 THEBES RD. LASADIE MO 63055
Business Address City State Zip Code

Mailing Address (if different than Business Address) City State Zip Code

I, hereby certify that I am a qualified legal voter and taxpaying citizen of the State of Missouri and of good moral character and that I have not been convicted since the ratification of the 21st amendment to the Constitution of the United States of a violation of the provisions of any law of the State of Missouri relating to the manufacture or sale of intoxication or non-intoxication liquor, or has any license for the sale of intoxicating or non-intoxication liquor heretofore issued to me been revoked, nor do I employ any person who has been convicted of such violations or whose license has been so revoked; that I am able to furnish bond to the State of Missouri in the sum required by law for the performance of my duties as such licensed seller of intoxicating or non-intoxicating liquor. That no distiller, wholesaler, winemaker or brewer or the employee, officer or agent of such, has directly or indirectly financially furnished me with financial aid, money or credit except ordinary commercial credit for the transaction of my business or is directly or indirectly financially interested in said business.

It is expressly understood and agreed by me that any license issued hereunder shall not be effective until I shall have applied for and been granted a license by the Supervisor of Liquor Control of the State of Missouri and shall have applied for and been granted a license by the above mentioned city, if such license be required by ordinance. It is also expressly understood and agreed that the license theretofore granted to me by the County Commission may be revoked by said Commission at any time upon proper showing of any violation by me or my employees of any law of the State of Missouri or of any regulation, ordinance or rule of aforesaid City concerning said business of selling intoxication or non-intoxicating liquors and upon revocation thereof I shall not be entitled to the refund in whole or in part of the fee paid for this license.

The undersigned applicant affirms that they will comply with the state and federal government immigration employment laws and verify the employment eligibility of all employees of the Applicant by using the E-verify system created by the federal government for use in confirming employment eligibility by employers.

I hereby tender the sum of \$66.67 as payment of the fee required by this license.

Signature of State Applicant / Managing Officer

314.277.5883 STEVE.GRIMM@PLWERS.COM
Phone Number / Email Address

Return and Make Check Payable to: Franklin County Clerks Office 400 E Locust, Room 201 Union, MO 63084 LATE FEE \$25 PER MONTH LATE RENEWAL Questions call 636-583-6355

(County Clerk signature)

R [x] F [x] A \_\_\_ B \_\_\_ S \_\_\_ In Office Use # 21

# INVESTMENT REPORT

PREPARED BY: DEBBIE AHOLT, FRANKLIN COUNTY TREASURER  
January-20

CHECKING ACCOUNTS	FUNDS	BALANCE ON INTEREST (PRIOR MONTH)	BALANCE ON INTEREST (CURRENT MONTH)	CD BALANCE	PRIOR MONTH INTEREST	INTEREST EARNED (CURRENT MONTH)	CD INTEREST (CURRENT MONTH)	YTD INTEREST
OPERATING		15,561.52	(22,016.79)	0.00	0.00	655.42	0.00	655.42
	<i>680 fund quarterly interest</i>	0.00	0.00	0.00	0.00	0.57	0.00	0.57
GENERAL REVENUE		18,881,788.98	23,030,997.67	0.00	0.00	25,943.77	0.00	25,943.77
PAYROLL		26,147.39	62,207.36	0.00	0.00	112.80	0.00	112.80
SHERIFF REVOLVING		220,225.79	231,002.60	0.00	0.00	265.81	0.00	265.81
EQUITABLE SHARING		144,398.28	140,497.41	0.00	0.00	169.13	0.00	169.13
PUBLIC CHARGES		5.73	5.48	0.00	0.00	5.48	0.00	5.48
BKNY 2018 PROJECT		832,111.13	0.00	0.00	0.00	1,651.11	0.00	1,651.11
BKNY 2019 COI		0.00	0.00	0.00	0.00	4.58	0.00	4.58
BKNY 2019A PROJECT		20,989,811.54	20,259,701.82	0.00	0.00	24,624.53	0.00	24,624.53
BKNY 2019B LEASE		1,633.20	1,635.08	0.00	0.00	1.88	0.00	1.88
TREASURER'S FUND		215,962.32	254,567.10	0.00	0.00	961.78	0.00	961.78
CERF		13.08	54.71	0.00	0.00	54.71	0.00	54.71
PA ADMIN		11,071.82	11,617.57	0.00	0.00	13.48	0.00	13.48
<b>TOTALS</b>		<b>41,338,790.78</b>	<b>43,970,270.01</b>	<b>0.00</b>	<b>0.00</b>	<b>54,465.05</b>	<b>0.00</b>	<b>54,465.05</b>
GENERAL REVENUE		2,643,114.51	4,879,876.89	0.00	0.00	4,996.72	0.00	4,996.72
	<i>100 fund BKNY INTEREST</i>	0.00	0.00	0.00	0.00	0.36	0.00	0.36
GEN FUND REST SR08		19,011.75	19,011.75	0.00	0.00	0.00	0.00	0.00
EMERGENCY FUND		2,986,493.59	2,989,888.06	0.00	0.00	3,394.47	0.00	3,394.47
ROAD & BRIDGE		3,860,657.41	5,591,773.65	0.00	0.00	6,349.79	0.00	6,349.79
ROAD & BRIDGE/REST		3,452.41	3,453.48	0.00	0.00	1.07	0.00	1.07
ASSESSMENT FUND		86,313.50	517,848.88	0.00	0.00	520.75	0.00	520.75
UNEMP TAX EQUAL		160,733.78	160,916.47	0.00	0.00	182.69	0.00	182.69
CAPITAL IMPROVE.		418,158.39	418,633.67	0.00	0.00	475.28	0.00	475.28
CAP IMPROV. SR08 CASH		131.04	131.04	0.00	0.00	0.00	0.00	0.00
BUILDING FUND		1,727,684.36	1,929,875.38	0.00	0.00	2,191.02	0.00	2,191.02
BLDG FUND/RESTRICT		1,502.88	1,503.33	0.00	0.00	0.45	0.00	0.45
HAVA SERVICE		2,994.09	0.00	0.00	0.00	0.00	0.00	0.00
ELECTION EQUIP.		170,002.37	173,191.72	0.00	0.00	194.36	0.00	194.36
LAW ENF TRAIN		55,510.21	55,337.20	0.00	0.00	63.47	0.00	63.47
FAMILY ACCESS		25,112.73	13,621.93	0.00	0.00	17.81	0.00	17.81
TREATMENT COURT		62,721.58	65,231.38	0.00	0.00	73.28	0.00	73.28
LAW ENF RESTITUTION		13,052.87	13,532.97	0.00	0.00	15.10	0.00	15.10
EQUITABLE SHARING		144,398.28	140,497.41	0.00	0.00	169.13	0.00	169.13
LAW ENF TAX TRUST		2,637,485.37	1,981,961.84	0.00	0.00	2,931.43	0.00	2,931.43
PROP P 621		292,352.52	268,651.63	0.00	0.00	194.42	0.00	194.42
PROP P 622		23,827,382.45	22,465,369.79	0.00	0.00	2,441.00	0.00	2,441.00
	<i>622 fund BKNY INTEREST</i>	0.00	0.00	0.00	0.00	26,280.22	0.00	26,280.22
INMATE SECURITY		342,818.12	367,683.52	0.00	0.00	412.75	0.00	412.75
COLL. TAX MAINT		244,746.22	261,401.89	0.00	0.00	287.48	0.00	287.48
SHERIFF REVOLVING		220,225.79	231,002.60	0.00	0.00	265.81	0.00	265.81
SHERIFF CIVIL FEES		140,388.71	140,548.28	0.00	0.00	159.57	0.00	159.57
COUNTY 911		609,380.64	559,237.49	0.00	0.00	635.23	0.00	635.23
P A TRAINING		13,693.30	14,693.84	0.00	0.00	16.42	0.00	16.42
ELECTION SERV		108,671.94	108,795.46	0.00	0.00	123.52	0.00	123.52
DOMESTIC VIOLENCE		11,266.69	11,519.63	0.00	0.00	12.94	0.00	12.94
HEALTH DEPT.		520,889.06	322,250.44	0.00	0.00	549.16	0.00	549.16
RECORD PRESERV.		294,821.22	277,627.81	0.00	0.00	323.20	0.00	323.20
BAD CHECK FUND		27,243.80	27,692.83	0.00	0.00	31.28	0.00	31.28
	<i>680 fund PA QTRLY INTEREST</i>	0.00	0.00	0.00	0.00	0.57	0.00	0.57
MUNICIPAL COURT		85,954.34	129,384.89	0.00	0.00	124.33	0.00	124.33
CLEARING FUND		(646,682.16)	(438,116.52)	0.00	0.00	0.00	0.00	0.00
PAYROLL CLEARING		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Interest		146,450.23	182,499.49	0.00	0.00	896.89	0.00	896.89
Forfeiture		7,252.72	9,808.24	0.00	0.00	5.52	0.00	5.52
Overplus Land (interest to scf		62,259.37	62,259.37	0.00	0.00	59.37	0.00	59.37
Cerf		13.08	54.71	0.00	0.00	54.71	0.00	54.71
Pa Admin		11,071.82	11,617.57	0.00	0.00	13.48	0.00	13.48
<b>GRAND TOTALS</b>		<b>41,338,790.78</b>	<b>43,970,270.01</b>	<b>0.00</b>	<b>0.00</b>	<b>54,465.05</b>	<b>0.00</b>	<b>54,465.05</b>

\*Note: Non-interest bearing accounts

TREASURER'S REPORT

777000 FUNDS	PREV. BALANCE	RECEIPTS	DISBURSE	CHECK BALANCE	C/D AMOUNT	TOTAL FUND
GENERAL REVENUE	4,879,876.89	832,497.19	835,577.78	4,876,796.30	0.00	4,876,796.30
GEN FUND REST SR08 CAS	19,011.75	0.00	0.00	19,011.75	0.00	19,011.75
EMERGENCY FUND	2,989,888.06	3,448.99	0.00	2,993,337.05	0.00	2,993,337.05
ROAD & BRIDGE	5,591,773.65	815,218.63	586,366.10	5,820,626.18	0.00	5,820,626.18
ROAD & BRIDGE/REST	3,453.48	1.06	0.00	3,454.54	0.00	3,454.54
ASSESSMENT FUND	517,848.88	12,388.55	78,827.48	451,409.95	0.00	451,409.95
UNEMP TAX EQUAL	160,916.47	185.63	0.00	161,102.10	0.00	161,102.10
CAPITAL IMPROVE.	418,633.67	482.91	0.00	419,116.58	0.00	419,116.58
CAP IMPROV. SR08 CASH	131.04	0.00	0.00	131.04	0.00	131.04
BUILDING FUND	1,929,875.38	2,226.21	0.00	1,932,101.59	0.00	1,932,101.59
BLDG FUND/RESTRICT	1,503.33	0.45	0.00	1,503.78	0.00	1,503.78
HAVA SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
ELECTION EQUIP.	173,191.72	16,588.35	0.00	189,780.07	0.00	189,780.07
LAW ENF TRAIN	55,337.20	1,262.69	85.50	56,514.39	0.00	56,514.39
FAMILY ACCESS	13,621.93	11,387.89	22,621.97	2,387.85	0.00	2,387.85
TREATMENT COURT	65,231.38	5,181.69	2,043.00	68,370.07	0.00	68,370.07
LAW ENF RESTITUTION	13,532.97	660.48	0.00	14,193.45	0.00	14,193.45
EQUITABLE SHARING	140,497.41	156.81	325.00	140,329.22	0.00	140,329.22
LAW ENF TAX TRUST	1,981,961.84	709,453.32	1,020,824.45	1,670,590.71	0.00	1,670,590.71
PROP P COMPENSAT	268,651.63	264,982.86	268,651.63	264,982.86	0.00	264,982.86
PROP P JAIL/EMA	22,465,369.79	292,033.38	3,400,530.41	19,356,872.76	0.00	19,356,872.76
INMATE SECURITY	367,683.52	1,601.42	129.00	369,155.94	0.00	369,155.94
COLL TAX MAINT	261,401.89	26,043.89	63.00	287,382.78	0.00	287,382.78
SHERIFF REVOLVING	231,002.60	8,944.86	0.00	239,947.46	0.00	239,947.46
SHERIFF CIVIL FEES	140,548.28	7,923.98	0.00	148,472.26	0.00	148,472.26
COUNTY 911	559,237.49	64,902.89	116,779.86	507,360.52	0.00	507,360.52
P A TRAINING	14,693.84	960.06	0.00	15,653.90	0.00	15,653.90
ELECTION SERV	108,795.46	123.93	2,727.68	106,191.71	0.00	106,191.71
DOMESTIC VIOLENCE	11,519.63	143.36	0.00	11,662.99	0.00	11,662.99
HEALTH DEPT.	322,250.44	115,836.16	75,595.67	362,490.93	0.00	362,490.93
RECORD PRESERV.	277,627.81	6,202.36	13.77	283,816.40	0.00	283,816.40
BAD CHECK FUND	27,692.83	750.26	0.00	28,443.09	0.00	28,443.09
MUNICIPAL COURT	129,384.89	42,107.54	9,167.29	162,325.14	0.00	162,325.14
CLEARING FUND	(438,116.52)	438,116.52	543,820.36	(543,820.36)	0.00	(543,820.36)
PAYROLL CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENT	(0.00)	257.00	0.02	256.98	0.00	256.98
TOTALS	43,704,030.63	3,682,071.32	6,964,149.97	40,421,951.98	0.00	40,421,951.98

AJ196426 MOVES \$250 MARCH EXPENSE TO 2019. MUNCT DEPOSIT ADJUSTED BY \$7 CC BATCH 1191 AND .02 ROUNDING

777000 FUNDS CHECKING	PREV. BALANCE	DEPOSIT	DISBURSE	TRANSFER	ADJ.	BOOK BALANCE	OUTSTANDIN	O/S CKS NOT IN LOGICS O/S TOTAL	ADJ.	BANK BALANCE
FSCB-OPERATING ACCT	(22,016.79)	766,509.25	3,546,476.27	2,845,431.47	0.00	43,447.66	666,266.92	0.00	1,212.97	708,501.61
FSCB-GENERAL REVENUE	23,030,997.67	2,517,172.16	2,790,735.70			22,757,434.13	0.00	0.00		22,757,434.13
FSCB-PAYROLL	62,207.36	2,100,591.54	2,142,617.53		0.00	20,181.37	0.00	0.00	0.00	20,181.37
FSCB-SHERIFF REVOLVING	231,002.60	8,944.86	0.00		0.00	239,947.46	0.00	0.00	0.00	239,947.46
EQUITABLE SHARING	140,497.41	156.81	325.00			140,329.22	0.00	0.00		140,329.22
FSCB-PUBLIC CHARGES	5.48	20,076.38	20,070.85		0.00	11.01	0.00	0.00	0.00	11.01
FSCB-CDBG ACCT	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
BKNY 2018 PROJECT	0.00	625.19	625.19			0.00	0.00	0.00		0.00
BKNY 2019A LEASE	0.00	0.00	0.00			0.00	0.00	0.00		0.00
BKNY 2019 COI	0.00	0.00	0.00			0.00	0.00	0.00		0.00
BKNY 2019A PROJECT	20,259,701.82	24,686.42	3,065,424.05			17,218,964.19	0.00	0.00		17,218,964.19
BKNY 2019B LEASE	1,635.08	1.86	0.00			1,636.94	0.00	0.00		1,636.94
TOTALS	43,704,030.63	5,438,764.47	11,566,274.59	2,845,431.47	0.00	40,421,951.98	666,266.92	0.00	1,212.97	41,087,005.93

\$1167.97 DEPOSIT HELD UNTIL MARCH B/C BANK COMPUTERS WERE DOWN ON 2/28/20.

# TREASURER'S REPORT

775000 FUNDS CHECKING	PREV. BALANCE	DEPOSITS	DISBURSE	ADJ	BALANCE	OUTSTANDING	ADJ	BANK BAL
FSCB-TREASURERS FUND	254,567.10	560,223.15	502,224.08	0.00	312,566.17	(7,768.60)	0.00	304,797.57
FSCB-CERF	54.71	99,787.58	99,795.55		46.74	0.00		46.74
FSCB-PA ADMIN	11,617.57	749.21	0.00		12,366.78	0.00		12,366.78
FSCB-MUNICIPAL COURT	14,232.54	38,760.33	32,682.30	0.00	20,310.57	(7.00)	0.00	20,303.57
TOTALS	280,471.92	699,520.27	634,701.93	0.00	345,290.26	(7,775.60)	0.00	337,514.66

\$7768.60 DEPOSIT HELD UNTIL MARCH B/C BANK COMPUTERS WERE DOWN ON 2/28/20.

DEPOSIT ADJUSTED/CC BATCH 1191

ENTERPRISE ACCTS	PREV. BAL	DEPOSITS	DISBURSE		BALANCE	OUTSTANDING		BANK BAL
BRUSH CREEK-OPERATING	141,315.44	36,414.51	29,857.97		147,871.98	0.00		147,871.98
BRUSH CREEK-RESTRICTED	258,696.87	1,956.83	0.00		260,653.70	0.00		260,653.70
BRUSH CREEK-ASSET	0.00	0.00	0.00		0.00	0.00		0.00
BRUSH CREEK TOTAL	400,012.31	38,371.34	29,857.97	0.00	408,525.68	0.00		408,525.68

FUND CDS	PREV. BALANCE	PURCHASED	CASHED	BALANCE
GENERAL REVENUE	0.00	0.00	0.00	0.00
EMERGENCY FUND	0.00	0.00	0.00	0.00
ROAD & BRIDGE	0.00	0.00	0.00	0.00
ASSESSMENT	0.00	0.00	0.00	0.00
UNEMP TAX	0.00	0.00	0.00	0.00
CAP IMP	0.00	0.00	0.00	0.00
BUILDING FUND	0.00	0.00	0.00	0.00
COMM & EC DEV	0.00	0.00	0.00	0.00
HAVA	0.00	0.00	0.00	0.00
LETF	0.00	0.00	0.00	0.00
FAMILY	0.00	0.00	0.00	0.00
LETF	0.00	0.00	0.00	0.00
COLL TAX MAINT	0.00	0.00	0.00	0.00
SHERIFF REVOLVING FUND	0.00	0.00	0.00	0.00
COUNTY 911	0.00	0.00	0.00	0.00
ELECTION SERV	0.00	0.00	0.00	0.00
HEALTH DEPT	0.00	0.00	0.00	0.00
RCDS PRESER	0.00	0.00	0.00	0.00
BAD CHECK	0.00	0.00	0.00	0.00
MUNCT	0.00	0.00	0.00	0.00
TOTALS	0.00	0.00	0.00	0.00

SCHOOL INT	238,224.42
FORFEITURE	9,820.76
OVERPLUS	62,259.37
SHERIFF	2,251.62
MOPS	10.00
TOTAL	312,566.17

CDS	AMOUNTS
MISC FUNDS	0.00
BLDG FUND	0.00
SCHOOL INT	0.00
LIBRARY	0.00
GENERAL	0.00
EMERGENCY	0.00
CD TOTAL	0.00

TREASURER'S CDS	PREV. BALANCE	PURCHASED	CASHED	BALANCE
LIBRARY	0.00	0.00	0.00	0.00
SCHOOL INT	0.00	0.00	0.00	0.00
OVERPLUS	0.00	0.00	0.00	0.00
TOTAL TREAS	0.00	0.00	0.00	0.00
TOTALS	0.00	0.00	0.00	0.00

# INVESTMENT REPORT

PREPARED BY: DEBBIE AHOLT, FRANKLIN COUNTY TREASURER  
February-20

CHECKING ACCOUNTS	FUNDS	BALANCE ON INTEREST (PRIOR MONTH)	BALANCE ON INTEREST (CURRENT MONTH)	CD BALANCE	PRIOR MONTH INTEREST	INTEREST EARNED (CURRENT MONTH)	CD INTEREST (CURRENT MONTH)	YTD INTEREST
OPERATING		(22,016.79)	(22,016.79)	0.00	655.42	423.57	0.00	1,078.99
<i>680 fund quarterly interest</i>		0.00	0.00	0.00	0.57	0.00	0.00	0.57
GENERAL REVENUE		23,030,997.67	23,030,997.67	0.00	25,943.77	26,034.69	0.00	51,978.46
PAYROLL		82,207.36	82,207.36	0.00	112.60	155.37	0.00	268.17
SHERIFF REVOLVING		231,002.60	231,002.60	0.00	265.81	260.86	0.00	526.67
EQUITABLE SHARING		140,497.41	140,497.41	0.00	169.13	156.79	0.00	325.92
PUBLIC CHARGES		5.48	5.48	0.00	5.48	11.01	0.00	16.49
BKNY 2018 PROJECT		0.00	0.00	0.00	1,651.11	0.00	0.00	1,651.11
BKNY 2020 COI		0.00	0.00	0.00	4.58	0.00	0.00	4.58
BKNY 2020A PROJECT		20,259,701.82	20,259,701.82	0.00	24,624.53	24,686.42	0.00	49,310.95
BKNY 2020B LEASE		1,635.08	1,635.08	0.00	1.86	1.86	0.00	3.74
TREASURER'S FUND		254,567.10	254,567.10	0.00	961.78	395.68	0.00	1,357.46
CERF		54.71	54.71	0.00	54.71	46.74	0.00	101.45
PA ADMIN		11,617.57	11,617.57	0.00	13.48	13.51	0.00	26.99
<b>TOTALS</b>		<b>43,970,270.01</b>	<b>43,970,270.01</b>	<b>0.00</b>	<b>54,465.05</b>	<b>52,186.60</b>	<b>0.00</b>	<b>106,651.55</b>
GENERAL REVENUE		4,879,876.89	4,876,796.30	0.00	4,996.72	5,575.89	0.00	10,572.61
<i>100 fund BKNY INTEREST</i>		0.00	0.00	0.00	0.36	0.35	0.00	0.71
GEN FUND REST SR08		19,011.75	19,011.75	0.00	0.00	0.00	0.00	0.00
EMERGENCY FUND		2,989,888.06	2,993,337.05	0.00	3,394.47	3,448.99	0.00	6,843.46
ROAD & BRIDGE		5,591,773.65	5,820,626.18	0.00	6,349.79	6,497.25	0.00	12,847.04
ROAD & BRIDGE/REST		3,453.48	3,454.54	0.00	1.07	1.06	0.00	2.13
ASSESSMENT FUND		517,848.88	451,409.95	0.00	520.75	551.55	0.00	1,072.30
UNEMP TAX EQUAL		160,916.47	161,102.10	0.00	182.69	185.63	0.00	368.32
CAPITAL IMPROVE.		418,633.67	419,116.58	0.00	475.28	482.91	0.00	958.19
CAP IMPROV. SR08 CASH		131.04	131.04	0.00	0.00	0.00	0.00	0.00
BUILDING FUND		1,929,875.38	1,932,101.59	0.00	2,191.02	2,226.21	0.00	4,417.23
BLDG FUND/RESTRICT		1,503.33	1,503.78	0.00	0.45	0.45	0.00	0.90
HAVA SERVICE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELECTION EQUIP.		173,191.72	189,780.07	0.00	194.36	206.09	0.00	400.45
LAW ENF TRAIN		55,337.20	56,514.39	0.00	63.47	64.69	0.00	128.16
FAMILY ACCESS		13,621.93	2,387.85	0.00	17.81	6.02	0.00	23.83
TREATMENT COURT		65,231.38	68,370.07	0.00	73.28	76.33	0.00	149.61
LAW ENF RESTITUTION		13,532.97	14,193.45	0.00	15.10	15.98	0.00	31.08
EQUITABLE SHARING		140,497.41	140,329.22	0.00	169.13	156.79	0.00	325.92
LAW ENF TAX TRUST		1,981,961.84	1,670,590.71	0.00	2,931.43	1,987.07	0.00	4,918.50
PROP P 621		268,651.63	264,982.86	0.00	194.42	205.11	0.00	399.53
PROP P 622		22,465,369.79	19,356,872.76	0.00	2,441.00	2,569.22	0.00	5,010.22
<i>622 fund BKNY INTEREST</i>		0.00	0.00	0.00	26,280.22	24,686.42	0.00	50,966.64
INMATE SECURITY		367,683.52	369,155.94	0.00	412.75	425.00	0.00	837.75
COLL TAX MAINT		261,401.89	287,382.78	0.00	287.48	316.35	0.00	603.83
SHERIFF REVOLVING		231,002.60	239,947.46	0.00	265.81	260.86	0.00	526.67
SHERIFF CIVIL FEES		140,548.28	148,472.26	0.00	159.57	166.60	0.00	326.17
COUNTY 911		559,237.49	507,610.52	0.00	635.23	572.60	0.00	1,207.83
P A TRAINING		14,693.84	15,653.90	0.00	16.42	17.85	0.00	34.27
ELECTION SERV		108,795.46	106,191.71	0.00	123.52	123.93	0.00	247.45
DOMESTIC VIOLENCE		11,519.63	11,662.99	0.00	12.94	13.36	0.00	26.30
HEALTH DEPT.		322,250.44	362,490.93	0.00	549.16	372.84	0.00	922.00
RECORD PRESERV.		277,627.81	283,816.40	0.00	323.20	324.77	0.00	647.97
BAD CHECK FUND		27,692.83	28,443.09	0.00	31.28	32.36	0.00	63.64
<i>680 fund PA QTRLY INTEREST</i>		0.00	0.00	0.00	0.57	0.00	0.00	0.57
MUNICIPAL COURT		129,384.89	162,325.14	0.00	124.33	160.04	0.00	284.37
CLEARING FUND		(438,116.52)	(543,820.38)	0.00	0.00	0.00	0.00	0.00
PAYROLL CLEARING		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Interest		182,499.49	238,224.42	0.00	896.89	303.67	0.00	1,200.56
Forfeiture		9,808.24	9,820.76	0.00	5.52	12.52	0.00	18.04
Overplus Land (interest to scl)		62,259.37	62,259.37	0.00	59.37	79.49	0.00	138.86
Cerf		54.71	46.74	0.00	54.71	46.74	0.00	101.45
Pa Admin		11,617.57	12,366.78	0.00	13.48	13.51	0.00	26.99
<b>GRAND TOTALS</b>		<b>43,970,270.01</b>	<b>44,744,663.07</b>	<b>0.00</b>	<b>54,465.05</b>	<b>52,186.60</b>	<b>0.00</b>	<b>106,651.55</b>

\*Note: Non-interest bearing accounts

# TREASURER'S REPORT

777000 FUNDS	PREV. BALANCE	RECEIPTS	DISBURSE	CHECK BALANCE	C/D AMOUNT	TOTAL FUND
					0.00	4,879,876.89
GENERAL REVENUE	2,643,144.54	3,381,140.93	1,144,378.55	4,879,876.89		
GEN FUND REST SR08 CASH	19,011.75	0.00	0.00	19,011.75	0.00	19,011.75
EMERGENCY FUND	2,986,493.59	3,394.47	0.00	2,989,888.06	0.00	2,989,888.06
ROAD & BRIDGE	3,860,657.41	3,601,827.94	1,870,711.70	5,591,773.65	0.00	5,591,773.65
ROAD & BRIDGE/REST	3,452.41	1.07	0.00	3,453.48	0.00	3,453.48
ASSESSMENT FUND	86,313.50	530,950.40	99,415.02	517,848.88	0.00	517,848.88
UNEMP TAX EQUAL	160,733.78	182.69	0.00	160,916.47	0.00	160,916.47
CAPITAL IMPROVE.	418,188.39	475.28	0.00	418,633.67	0.00	418,633.67
CAP IMPROV. SR08 CASH	131.04	0.00	0.00	131.04	0.00	131.04
BUILDING FUND	1,727,684.36	202,191.02	0.00	1,929,875.38	0.00	1,929,875.38
BLDG FUND/RESTRICT	1,502.88	0.45	0.00	1,503.33	0.00	1,503.33
HAVA SERVICE	2,994.09	0.00	2,994.09	0.00	0.00	0.00
ELECTION EQUIP.	170,002.37	3,189.35	0.00	173,191.72	0.00	173,191.72
LAW ENF TRAIN	55,510.21	1,345.47	1,518.48	55,337.20	0.00	55,337.20
FAMILY ACCESS	25,112.73	1,339.81	12,830.61	13,621.93	0.00	13,621.93
TREATMENT COURT	62,721.58	3,479.80	970.00	65,231.38	0.00	65,231.38
LAW ENF RESTITUTION	13,052.87	480.10	0.00	13,532.97	0.00	13,532.97
EQUITABLE SHARING	144,398.28	169.13	4,070.00	140,497.41	0.00	140,497.41
LAW ENF TAX TRUST	2,637,485.37	864,863.43	1,520,186.96	1,981,961.84	0.00	1,981,961.84
PROP P COMPENSAT	292,352.52	268,651.63	292,352.52	268,651.63	0.00	268,651.63
PROP P JAIL/EMA	23,827,382.45	297,178.43	1,659,191.09	22,465,369.79	0.00	22,465,369.79
INMATE SECURITY	342,818.12	26,592.48	1,727.08	367,683.52	0.00	367,683.52
COLL TAX MAINT	244,746.22	16,731.67	76.00	261,401.89	0.00	261,401.89
SHERIFF REVOLVING	220,225.79	11,122.81	346.00	231,002.60	0.00	231,002.60
SHERIFF CIVIL FEES	140,388.71	159.57	0.00	140,548.28	0.00	140,548.28
COUNTY 911	609,380.64	99,704.64	149,847.79	559,237.49	0.00	559,237.49
P A TRAINING	13,693.30	1,000.54	0.00	14,693.84	0.00	14,693.84
ELECTION SERV	108,671.94	123.52	0.00	108,795.46	0.00	108,795.46
DOMESTIC VIOLENCE	11,266.69	252.94	0.00	11,519.63	0.00	11,519.63
HEALTH DEPT.	520,889.06	111,375.04	310,013.66	322,250.44	0.00	322,250.44
RECORD PRESERV.	294,821.22	5,793.98	22,987.39	277,627.81	0.00	277,627.81
BAD CHECK FUND	27,243.60	449.23	0.00	27,692.83	0.00	27,692.83
MUNICIPAL COURT	85,954.34	52,223.91	8,793.36	129,384.89	0.00	129,384.89
CLEARING FUND	(646,682.16)	646,682.16	438,116.52	(438,116.52)	0.00	(438,116.52)
PAYROLL CLEARING	0.00	0.00	0.00	0.00	0.00	0.00
ADJUSTMENT	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)
<b>TOTALS</b>	<b>41,111,683.56</b>	<b>10,132,873.89</b>	<b>7,540,526.82</b>	<b>43,704,030.63</b>	<b>0.00</b>	<b>43,704,030.63</b>

777000 FUNDS CHECKING	PREV. BALANCE	DEPOSIT	DISBURSE	TRANSFER	ADJ	BOOK BALANCE	OUTSTANDING	O/S CKS NOT IN LOGICS	DEPOSIT NOT IN LOGICS	BANK BALANCE
FSCB-OPERATING ACCT	15,561.52	8,932,277.85	13,191,763.05	4,221,906.89	0.00	(22,016.79)	819,797.19	0.00	0.00	797,780.40
FSCB-GENERAL REVENUE	18,881,788.98	8,304,474.74	4,155,266.05			23,030,997.67	0.00	0.00		23,030,997.67
FSCB-PAYROLL	26,147.39	1,575,349.27	1,539,289.30		0.00	62,207.36	0.00	0.00	0.00	62,207.36
FSCB-SHERIFF REVOLVING	220,225.79	11,122.81	346.00		0.00	231,002.60	0.00	0.00	0.00	231,002.60
EQUITABLE SHARING	144,398.28	169.13	4,070.00			140,497.41	0.00	0.00		140,497.41
FSCB-PUBLIC CHARGES	5.73	20,148.70	18,879.95		1,269.00	5.48	0.00	0.00	(1,269.00)	1,274.48
FSCB-CDBG ACCT	0.00	0.00	0.00			0.00	0.00	0.00		0.00
BKNY 2018 PROJECT	832,111.13	1,651.11	833,762.24			0.00	0.00	0.00		0.00
BKNY 2019 LEASE	0.00	0.00	0.00			0.00	0.00	0.00		0.00
BKNY 2019 COI	0.00	4.58	4.58			0.00	0.00	0.00		0.00
BKNY 2019A PROJECT	20,989,811.54	24,629.11	754,738.83			20,259,701.82	0.00	0.00		20,259,701.82
BKNY 2019B LEASE	1,633.20	1.88	0.00			1,635.08	0.00	0.00		1,635.08
<b>TOTALS</b>	<b>41,111,683.56</b>	<b>18,869,829.18</b>	<b>20,498,120.00</b>	<b>4,221,906.89</b>	<b>1,269.00</b>	<b>43,704,030.63</b>	<b>819,797.19</b>	<b>0.00</b>	<b>(1,269.00)</b>	<b>44,525,096.82</b>

# TREASURER'S REPORT

775000 FUNDS CHECKING	PREV. BALANCE	DEPOSITS	DISBURSE	ADJ	BALANCE	OUTSTANDING	ADJ	BANK BAL
FSCB-TREASURERS FUND	215,962.32	17,564,987.03	17,526,382.25	0.00	254,567.10	0.00	0.00	254,567.10
FSCB-CERF	13.08	158,574.37	158,532.74		54.71	0.00		54.71
FSCB-PA ADMIN	11,071.82	779.53	233.78		11,617.57	0.00		11,617.57
FSCB-MUNICIPAL COURT	12,934.74	52,459.79	51,161.99	0.00	14,232.54	4,750.65	0.00	18,983.19
<b>TOTALS</b>	<b>239,981.96</b>	<b>17,776,800.72</b>	<b>17,736,310.76</b>	<b>0.00</b>	<b>280,471.92</b>	<b>4,750.65</b>	<b>0.00</b>	<b>285,222.57</b>

ENTERPRISE ACCTS	PREV. BAL	DEPOSITS	DISBURSE		BALANCE	OUTSTANDING		BANK BAL
BRUSH CREEK-OPERATING	124,607.81	44,708.94	28,001.31		141,315.44	0.00		141,315.44
BRUSH CREEK-RESTRICTED	256,731.23	1,965.64	0.00		258,696.87	0.00		256,731.23
BRUSH CREEK-ASSET	0.00	0.00	0.00		0.00	0.00		0.00
<b>BRUSH CREEK TOTAL</b>	<b>381,339.04</b>	<b>46,674.58</b>	<b>28,001.31</b>	<b>0.00</b>	<b>400,012.31</b>	<b>0.00</b>		<b>398,046.67</b>

FUND CDS	PREV. BALANCE	PURCHASED	CASHED	BALANCE
GENERAL REVENUE	0.00	0.00	0.00	0.00
EMERGENCY FUND	0.00	0.00	0.00	0.00
ROAD & BRIDGE	0.00	0.00	0.00	0.00
ASSESSMENT	0.00	0.00	0.00	0.00
UNEMP TAX	0.00	0.00	0.00	0.00
CAP IMP	0.00	0.00	0.00	0.00
BUILDING FUND	0.00	0.00	0.00	0.00
COMM & EC DEV	0.00	0.00	0.00	0.00
HAVA	0.00	0.00	0.00	0.00
LETF	0.00	0.00	0.00	0.00
FAMILY	0.00	0.00	0.00	0.00
LESTF	0.00	0.00	0.00	0.00
COLL TAX MAINT	0.00	0.00	0.00	0.00
SHERIFF REVOLVING FUND	0.00	0.00	0.00	0.00
COUNTY 911	0.00	0.00	0.00	0.00
ELECTION SERV	0.00	0.00	0.00	0.00
HEALTH DEPT	0.00	0.00	0.00	0.00
RCDS PRESER	0.00	0.00	0.00	0.00
BAD CHECK	0.00	0.00	0.00	0.00
MUNCT	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SCHOOL INT	182,499.49
FORFEITURE	9,808.24
OVERPLUS	62,259.37
SHERIFF	0.00
MOPS	0.00
<b>TOTAL</b>	<b>254,567.10</b>

CDS	AMOUNTS
MISC FUNDS	0.00
BLDG FUND	0.00
SCHOOL INT	0.00
LIBRARY	0.00
GENERAL	0.00
EMERGENCY	0.00
<b>CD TOTAL</b>	<b>0.00</b>

TREASURER'S CDS	PREV. BALANCE	PURCHASED	CASHED	BALANCE
LIBRARY	0.00	0.00	0.00	0.00
SCHOOL INT	0.00	0.00	0.00	0.00
OVERPLUS	0.00	0.00	0.00	0.00
<b>TOTAL TREAS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SPINNER & KUMMER, P. C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
50 CRESTWOOD EXECUTIVE CENTER ~ SUITE 400  
(WATSON & SAPPINGTON)  
ST. LOUIS, MISSOURI 63126

FOUNDED 1928  
BY  
FELIX G. KRAFT, C.P.A.

GREGORY J. SPINNER, C.P.A.  
BRUCE D. KUMMER, C.P.A.

(314) 842-1120  
FAX: (314) 842-0921

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
MISSOURI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**FILED**  
TIM BAKER

MAR 16 2020

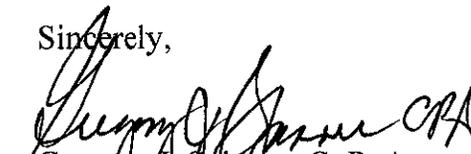
CLERK OF THE COUNTY COMMISSION  
FRANKLIN COUNTY, MO.  
DEPUTY

Franklin County Clerk  
400 E. Locust, Room 201  
Union, Missouri 63084

Dear County Official:

We are submitting on behalf of our client, Union Fire Protection District, Union, Missouri, their annual report for the year ended December 31, 2019. If you have any questions, please feel free to contact us.

Sincerely,

  
Gregory J. Spinner, C. P. A.  
SPINNER & KUMMER, P. C.

GJS/cp

Enclosure (1)

**UNION FIRE PROTECTION DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2019**

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**FILED**  
TIM BAKER  
MAR 16 2020  
CLERK OF THE COUNTY COMMISSION  
FRANKLIN COUNTY, MO.  
 DEPUTY

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MISSOURI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Union Fire Protection District  
1401 West Springfield  
Union, Missouri 63084

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of

**UNION FIRE PROTECTION DISTRICT**

as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1(C); this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 error or fraud.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Union Fire Protection District, as of December 31, 2019, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1(C).

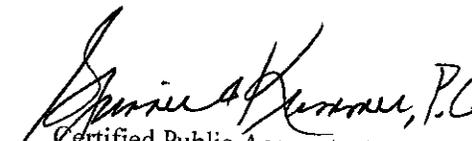
**Basis of Accounting**

We draw attention to Note 1(C) of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Union Fire Protection District's basic financial statements. The management's discussion and analysis and budgetary comparison information, as stated in the table of contents, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

  
Certified Public Accountants  
Saint Louis, Missouri

February 4, 2020

GS/cp

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

An objective and easily readable analysis of the District's financial activities. The Management's Discussion and Analysis presents an analytical overview of both short-term and long-term financial information.

## UNION FIRE PROTECTION DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2019

The discussion and analysis of the Union Fire Protection District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2019, within the limitations of the District's modified cash basis of accounting. Please read it in conjunction with the District's financial statements.

### FINANCIAL HIGHLIGHTS

**Key financial highlights for the year ended 2019 are as follows:**

- The net position for the Governmental Activities increased by \$279,843.
- Governmental Activities revenue totaled \$2,136,261.
- Property tax revenue represented \$808,195 or 38% of the governmental activities revenue total.
- Sales tax revenue represented \$1,172,061 or 55% of the governmental activities revenue total.
- Total expenditures for the Governmental Activities totaled \$1,856,418.

### USING THIS ANNUAL FINANCIAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the District's modified cash basis of accounting.

#### Report Components

This annual report consists of four parts as follows:

**Government-Wide Financial Statements:** The Statement of Net Position and the Statement of Activities provide information about the activities of the District government-wide (or "as a whole") and present a longer-term view of the District's finances.

**Fund Financial Statements:** Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant ("major") funds. For *governmental activities*, these statements tell how these services were financed in the short term as well as what remains for future spending.

**Notes to the Financial Statements:** The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**Other Information:** This Management Discussion and Analysis and the General Fund Budgetary Comparison Schedules represent other information presented for purposes of additional analysis and are not a part of the basic financial statements. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

## **Basis of Accounting**

The District has elected to present its financial statements on a modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to *when* financial events are recorded, such as the timing for recognizing revenues, expenses and their related assets and liabilities. Under the District's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of depreciation expense on capital assets in the government-wide financial statements for all activities.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (*such as accounts receivable and revenue for billed or provided services not yet collected*) and certain liabilities and their related expenses (*such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities*) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

## **Reporting the District as a Whole**

### ***The District's Reporting Entity Presentation***

This annual report includes all activities for which the Union Fire Protection District is fiscally responsible.

The primary government includes the following legal entity:

- The Union Fire Protection District.

### ***The Government-Wide Statement of Net Position and the Statement of Activities***

One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in them. Keeping in mind the limitations of the modified cash basis of accounting, you can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's real estate tax base.

In the Statement of Net Position and the Statement of Activities, we have one kind of activity:

*Governmental activities* - All of the District's basic services are reported here. Property taxes and charges for services finance all of the activities.

## Reporting the District's Most Significant Funds

### *The Fund Financial Statements*

**Governmental funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental funds statement provides a detailed short-term view of the District's general government operations and the basic services it provides. Governmental funds information helps you determine (through a review of changes to fund balances) whether there are more or fewer financial resources that can be spent in the near future to finance the District's program. We describe the relationship (or differences) between governmental activity (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements. The District considers the General Fund to be its significant or major governmental fund.

## A FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's combined net position, resulting from modified cash basis transactions, increased from approximately \$3,901,085 to \$4,180,926 between 2018 and 2019.

	<u>Governmental Activities</u>		<u>Total</u>
	<u>2019</u>	<u>2018</u>	<u>Percentage Change</u>
		<u>unaudited</u>	<u>2019 - 2018</u>
Current and other assets	\$ 2,268,261.	\$ 2,509,730.	(10%)
Capital assets	<u>1,916,209.</u>	<u>1,394,611.</u>	37%
Total assets	\$ <u>4,184,470.</u>	\$ <u>3,904,341.</u>	7%
Other liabilities	\$ <u>3,544.</u>	\$ <u>3,256.</u>	9%
Total liabilities	\$ <u>3,544.</u>	\$ <u>3,256.</u>	9%
Net position			
Net investment in capital assets	\$ 1,916,209.	\$ 1,394,611.	37%
Unrestricted	<u>2,264,717.</u>	<u>2,506,474.</u>	(10%)
Total net position	\$ <u>4,180,926.</u>	\$ <u>3,901,085.</u>	7%

Since this is the first year to report all activities of the District, a comparison of assets, liabilities, and net assets to the prior year is not possible (with the exception of the above comparison of net assets). However, in future years, this section will explain the differences between the components of current and prior year assets, liabilities, and changes in net assets.

## Changes in Net Position - Modified Cash Basis

For the year ended December 31, 2019, net position of the primary government (resulting from modified cash basis transactions) changed as follows:

	<u>Governmental Activities</u>	
	<u>2019</u>	
<u>Revenues</u>		
Program revenues		
Permits and inspections	\$	133,579.
General revenues		
Property taxes		808,195.
Sales tax		1,172,061.
Interest revenue		9,254.
Other revenue		272.
Gain (loss) on disposition of assets		550.
Rental revenue		<u>12,350.</u>
Total revenues	\$	<u>2,136,261.</u>
<u>Expenses</u>		
Public safety - fire protection	\$	<u>1,856,418.</u>
Total expenses	\$	<u>1,856,418.</u>
Increase in net position	\$	<u>279,843.</u>

## Governmental Activities

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed first with revenues from that particular program reported below it. The result is a Net (Expense)/Revenue. This type of format highlights the relative financial burden of each of the functions on the District's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants or contributions. All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue, even if restricted for a specific purpose.

For the year ended December 31, 2019, total expenses for governmental activities, resulting from modified cash basis transactions, amounted to \$1,856,418. Of these total expenses, taxpayers and other general revenues funded \$1,722,839, while those directly benefiting from the program funded \$0 from grants and other contributions and \$133,579 from charges for services.

Because this is the first year to report activities of the District, a comparison to the prior year is not possible. However, in next year's discussion, this section will show a condensed financial comparison of revenues and expenses and provide explanation for significant differences.

**Net Cost of Union Fire Protection District's Governmental Activities - Modified Cash Basis**

	<b><u>Total Cost of Services 2019</u></b>	<b><u>Net Cost of Services 2019</u></b>
Public safety	\$ <u>1,856,418.</u>	\$ <u>1,722,839.</u>

**A FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

Certain funds experienced noteworthy changes from the prior year and are highlighted as follows:

- The General Fund reported revenues of \$2,136,261 and expenditures of \$2,378,016, resulting in a decrease in fund balance of \$241,755.

**General Fund Budgetary Highlights**

Over the course of the year, the Board of Directors may revise, if necessary, the General Fund budget at various times. The final adjusted budget, however, would be consistent with the prior year budget.

For the year ended December 31, 2019, General Fund expenditures were \$10,323 below final appropriations, while actual resources available for appropriation were \$419,875 above the final budgeted amount.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets - Modified Cash Basis**

At December 31, 2019, the District had \$1,916,209 invested in capital assets, net of depreciation, including land, buildings and vehicles. This represents a net increase of \$521,598 or 37% above last year.

**PRIMARY GOVERNMENT CAPITAL ASSETS - MODIFIED CASH BASIS**  
(Net of accumulated depreciation)

	<b><u>Governmental Activities</u></b>	
	<b><u>Year Ended December 31, 2019</u></b>	<b><u>Year Ended December 31, 2018</u></b>
Land	\$ 160,000.	\$ 160,000.
Buildings and improvements	562,620.	601,532.
Vehicles	<u>1,193,589.</u>	<u>633,079.</u>
TOTALS	\$ <u>1,916,209.</u>	\$ <u>1,394,611.</u>

This year's more significant capital asset additions included:

- 2019 Chevy 1500 pickup \$ 33,231.
- 2019 Pierce pumper \$ 638,722.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

For the year ending December 31, 2020, the budget is fairly consistent with the December 31, 2019 budget.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens and taxpayers with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions concerning this report or need additional information, contact Fire Chief Russell Hamilton at 1401 West Springfield, Union, MO 63084, or by telephone at 636-583-2515.

## BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements
  - Governmental funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.



**UNION FIRE PROTECTION DISTRICT**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
GOVERNMENTAL ACTIVITIES  
YEAR ENDED DECEMBER 31, 2019**

**EXPENSES**

Public safety - fire protection:	
Personnel - wages and benefits	\$ 1,310,102.91
Materials, supplies and maintenance	223,469.64
Depreciation	150,354.98
Insurance	101,325.24
Communications	24,123.88
General and administrative	47,041.49
	<hr/>
TOTAL PROGRAM EXPENSES	\$ 1,856,418.14

**PROGRAM REVENUES**

Charges for services	\$ 133,579.29
----------------------	---------------

TOTAL PROGRAM REVENUES	\$ 133,579.29
------------------------	---------------

NET PROGRAM EXPENSE	\$ 1,722,838.85
---------------------	-----------------

**GENERAL REVENUES**

Property taxes	\$ 808,194.24
Sales tax	1,172,061.33
Interest revenue	9,253.65
Other revenue	272.29
Gain (loss) on disposed assets	550.00
Rental revenue	12,350.00
	<hr/>

TOTAL GENERAL REVENUES	\$ 2,002,681.51
------------------------	-----------------

INCREASE (DECREASE) IN NET POSITION	\$ 279,842.66
-------------------------------------	---------------

<b><u>NET POSITION</u></b> - Beginning of year - unaudited	<hr/> 3,901,084.38
--	--------------------

<b><u>NET POSITION</u></b> - End of year	\$ <hr/> 4,180,927.04
--	-----------------------

See accompanying notes to the basic financial statements.

**UNION FIRE PROTECTION DISTRICT**

**BALANCE SHEET - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

	<b><u>General Fund</u></b>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ <u>2,268,261.36</u>
TOTAL ASSETS	\$ <u>2,268,261.36</u>
<b><u>LIABILITIES</u></b>	
Payroll withholding payable	\$ <u>3,543.71</u>
TOTAL LIABILITIES	\$ <u>3,543.71</u>
<b><u>FUND BALANCES</u></b>	
Unassigned	\$ <u>2,264,717.65</u>
TOTAL FUND BALANCES	\$ <u>2,264,717.65</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>2,268,261.36</u>
<b><u>RECONCILIATION TO STATEMENT OF NET POSITION</u></b>	
Fund Balance	\$ 2,264,717.65
Amounts reported for governmental activities in the statement of the net position are different because:	
Capital assets used in governmental activities of \$5,279,888.98 net of accumulated depreciation of \$3,363,679.59 are not financial resources and therefore, are not reported in the funds.	<u>1,916,209.39</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>4,180,927.04</u>

See accompanying notes to the basic financial statements.

**UNION FIRE PROTECTION DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

	<b><u>General Fund</u></b>
<b><u>REVENUES</u></b>	
Property taxes	\$ 808,194.24
Sales tax	1,172,061.33
Interest revenue	9,253.65
Permits and inspections	133,579.29
Other revenue	272.29
Rental revenue	<u>12,350.00</u>
TOTAL REVENUES	<u>\$ 2,135,710.80</u>
<b><u>EXPENDITURES</u></b>	
Current:	
General and administration	\$ 1,706,063.16
Capital outlay:	
Current expenditures	<u>671,953.34</u>
TOTAL EXPENDITURES	<u>\$ 2,378,016.50</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</u></b>	<u>\$ (242,305.70)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	
Sale of assets	<u>\$ 550.00</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 550.00</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>\$ (241,755.70)</u>
<b><u>FUND BALANCE - Beginning of year - unaudited</u></b>	<u>2,506,473.35</u>
<b><u>FUND BALANCE - End of year</u></b>	<u>\$ 2,264,717.65</u>

See accompanying notes to the basic financial statements.

**UNION FIRE PROTECTION DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2019**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

**NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS** \$ (241,755.70)

Amounts reported for general fund activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense as to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized  
Depreciation expense

671,953.34  
(150,354.98)

**CHANGES IN NET POSITION OF GOVERNMENTAL FUNDS** \$ 279,842.66

See accompanying notes to the basic financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**UNION FIRE PROTECTION DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The District's financial reporting entity is comprised of the following:

Primary Government:	Union Fire Protection District
Component Units:	None

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities are financed through taxes, intergovernmental revenues and other non-exchange revenues.

**Fund Financial Statement**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. An emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined.

The funds of the financial report entity are described as follows:

**Governmental Funds**

**General Fund**

The General Fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

### C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

#### Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined in item (b) following.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. Governmental activities utilize an “economic resources” measurement focus in the Statement of Net Position and in the Statement of Activities. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or non-current, financial or non-financial) associated with their activities are reported.

#### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

## **D. Assets, Liabilities and Equity**

### Cash and Cash Equivalents

“Cash and cash equivalents” includes all demand and savings accounts, and certificates of deposit.

### Capital Assets

The District’s modified cash basis of accounting reports capital assets resulting from cash transactions and reports depreciation where appropriate. The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

#### *Government-Wide Statements*

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets, arising from cash transactions, is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$10,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings and improvements	15 - 75 years
- Vehicles	5 - 20 years

#### *Fund Financial Statements*

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

### Compensated Absences

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

### Equity Classification

#### *Government-Wide Statements:*

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- c. Unrestricted net position - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

It is the District’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

### Fund Balances

The District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The statement is designed to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

Non-spendable – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Restricted – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Committed – Amounts constrained to specific purposes by the District itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint. The District’s highest level of decision-making authority is the Board of Directors. The formal action that is required to be taken to establish committed fund balances is either by ordinance or resolution.

Assigned – Amounts the District intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – Amounts that are available for any purpose; these amounts are reported only in the General Fund.

The District’s policy is to spend the most restricted resources first before less restricted resources in the following order: Non-spendable (if funds become spendable), restricted, committed, assigned, then unassigned.

The District’s fund balance policy was enacted in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The District’s primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The District also seeks to maintain the highest possible credit ratings which are dependent, in part, on the District’s maintenance of a healthy fund balance. The unrestricted fund balances of the General Fund have been accumulating to meet this purpose to provide stability and flexibility in order to respond to unexpected adversity and/or opportunities. The target is to maintain an unrestricted fund balance of not less than 15% of annual operating expenditures in order to provide adequate funding to cover approximately two months of operating expenditures, provide the liquidity necessary to accommodate the District’s uneven cash flow, which is inherent in its periodic tax collection schedule, and provide liquidity to respond to contingent liabilities.

**E. Property Tax**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. Franklin County collects and remits the property taxes to the District. The District records the revenues from property taxes when they are received, since the District uses the modified cash basis of accounting.

**F. Revenues, Expenditures and Expenses**

Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenues in each activity:

Public Safety

Permits and inspection fees

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Operating Revenue and Expenses

Operating revenue and expenses include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

**G. Use of Estimates**

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Accordingly, actual results could differ from those estimates.

**H. Post-Employment Health Care Benefits**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the district provides healthcare benefits to eligible former employees and eligible dependents. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the District under this program, and there are no participants in the program as of December 31, 2019.

**2. CASH AND CASH EQUIVALENTS**

The District's investment policy states that interest-bearing checking accounts, certificates of deposit, repurchase agreements, United States Government Obligations, bonds, notes or other obligations of the State of Missouri, and any other securities or investments that are lawful for the investment of monies held in such funds or accounts under the law of the State of Missouri are appropriate types of deposits and investments for its needs.

**Depository Account****Bank Balance**

Insured	\$ 436,598.19
Collateralized:	
Collateral held by District's agent in the District's name	0.00
Collateral held by pledging bank's trust department in the District's name	1,890,990.66
Collateral held by pledging bank's trust department not in the District's name	0.00
Uninsured and uncollateralized	<u>0.00</u>
Total	<u>\$ 2,327,588.85</u>

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2019, \$0.00 of the District's bank balance of \$2,327,588.85 was exposed to credit risk as follows:

<u>Type of Deposit</u>	<u>Custody Credit Risk Amount</u>
Uninsured and uncollateralized	\$ 0.00
Uninsured and collateralized by pledging bank's trust department not in the District's name	<u>0.00</u>
Total	<u>\$ 0.00</u>

**3. CAPITAL ASSETS**

Capital asset activity, resulting from modified cash basis transactions, for the year ended December 31, 2019 was as follows:

<u>Governmental Activities:</u>	<u>Balance Jan. 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec. 31, 2019</u>
Capital assets not being depreciated:				
Land	\$ 160,000.00	\$ 0.00	\$ 0.00	\$ 160,000.00
Total capital assets not being depreciated	<u>\$ 160,000.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 160,000.00</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 2,083,615.64	\$ 0.00	\$ 0.00	\$ 2,083,615.64
Vehicles	<u>2,364,320.00</u>	<u>671,953.34</u>	<u>0.00</u>	<u>3,036,273.34</u>
Total capital assets being depreciated	<u>\$ 4,447,935.64</u>	<u>\$ 671,953.34</u>	<u>\$ 0.00</u>	<u>\$ 5,119,888.98</u>
Less accumulated depreciation:				
Buildings and improvements	\$ 1,482,084.10	\$ 38,911.31	\$ 0.00	\$ 1,520,995.41
Vehicles	<u>1,731,240.51</u>	<u>111,443.67</u>	<u>0.00</u>	<u>1,842,684.18</u>
Total accumulated depreciation	<u>\$ 3,213,324.61</u>	<u>\$ 150,354.98</u>	<u>\$ 0.00</u>	<u>\$ 3,363,679.59</u>
Total capital assets being depreciated, net	<u>\$ 1,234,611.03</u>	<u>\$ 521,598.36</u>	<u>\$ 0.00</u>	<u>\$ 1,756,209.39</u>
Governmental activities capital assets, net	<u>\$ 1,394,611.03</u>	<u>\$ 521,598.36</u>	<u>\$ 0.00</u>	<u>\$ 1,916,209.39</u>

Depreciation expense was charged to the public safety function in the Statement of Activities.

Depreciation expense totaled \$150,354.98 for the year ended December 31, 2019.

#### 4. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters.

The District manages these various risks of loss as follows:

<b><u>Type of Loss</u></b>	<b><u>Method Managed</u></b>	<b><u>Risk of Loss Retained</u></b>
a. Torts, errors, and omissions	Purchased commercial insurance	None
b. Workers compensation, health and life	Purchased commercial insurance	None
c. Physical property loss and natural disasters	Purchased commercial insurance	None

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

#### 5. **EMPLOYEE PENSION AND OTHER BENEFIT PLANS**

##### **A. LAGERS**

The District participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

##### **General Information about the Plan**

**Plan description.** The Union Fire Protection District defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The District participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo.70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax-exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

**Benefits provided.** LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 55 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 50 and receive a reduced allowance.

## 2019 Valuation

Benefit Multiplier:	2% for life
Final Average Salary:	3 years
Member Contributions:	0%
Rule of 80 Adopted:	No
Contribution Refund Adopted:	No

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Contributions.** The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. The employer contribution rates are 21.50% for administration and 17.10% for firefighters of its annual covered payroll. Contributions to the pension plan from the District were \$118,899.75 for the year ended December 31, 2019. The pension payable at December 31, 2019 is \$0.00.

### **B. DEFERRED COMPENSATION PLAN**

Employees of the Union Fire Protection District may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the District. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in trust by John Hancock.

## **6. ASSESSED VALUATION AND TAX LEVY**

	<u>2019</u>	<u>2018</u>
Aggregate Assessed Valuation	\$ <u>370,671,204.00</u>	\$ <u>343,991,261.00</u>
	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>
General Fund	\$ <u>.4527</u>	\$ <u>.1294</u>
Total taxes assessed	\$ 1,678,028.54	\$ 445,915.84
Less: collector and assessor fees (1.5%)	<u>(25,170.43)</u>	<u>(6,676.87)</u>
	<u>\$ 1,652,858.11</u>	<u>\$ 439,238.97</u>
Total tax collections (including delinquent taxes)	<u>\$ 453,359.84</u>	<u>\$ 354,834.40</u>

The receipts of current and delinquent property taxes during the year ended December 31, 2019 aggregated approximately 27% of the 2019 assessed taxes and 81% of the 2018 assessed taxes.

**7. TAX ABATEMENT AGREEMENTS**

The cities/counties served by the District utilize two types of tax abatement programs to attract jobs and industrial investments to their cities/counties. They are Chapter 100 and Chapter 353.

**Chapter 100** - At December 31, 2019, the cities/counties served by the District had no Chapter 100 projects. Chapter 100 is a means of using bonds to purchase the building and equipment with the city/county holding title to the property and the company paying a PILOT (payment in lieu of taxes) or a grant to the city/county each year. The cities/counties share a portion of these taxes with the District. At December 31, 2019, \$0.00 of the District's share of the real estate property taxes and sales taxes were abated through the Chapter100 program.

**Chapter 353** - At December 31, 2019, the cities/counties served by the District had no active Chapter 353 projects. Chapter 353 is taking a blighted piece of property and giving tax abatement for a limited number of years to a company who will improve the property and bring in jobs. At December 31, 2019, \$13,135.05 of the District's share of the real estate property taxes were abated through the Chapter 353 program.

**8. DISTRICT OFFICIALS**

Director - Chairman	Thomas Quigley / Mike Dedert
Director - Treasurer	Michael Dedert / Thomas Duggen
Director - Secretary	Thomas Duggen / Jim Sanders
Chief	Russell Hamilton

## **OTHER INFORMATION**

Other information includes financial information and disclosures that are presented for purposes of additional analysis but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Modified Cash Basis - General Fund
- Notes to Other Information - Budgetary Comparison Schedules

**UNION FIRE PROTECTION DISTRICT**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**

**GENERAL FUND**

**YEAR ENDED DECEMBER 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
<b><u>BEGINNING BUDGETARY FUND BALANCE -</u></b>	\$ 2,506,473.35	\$ 2,506,473.35	\$ 2,506,473.35
<b><u>    unaudited</u></b>			
<b><u>RESOURCES (inflows):</u></b>			
Property taxes	445,124.69	445,124.69	808,194.24
Sales tax	1,135,502.00	1,135,502.00	1,172,061.33
Interest income	7,000.00	7,000.00	9,253.65
Permits and inspections	117,359.00	117,359.00	133,579.29
Other revenue	0.00	0.00	272.29
Sale of assets	0.00	0.00	550.00
Rental revenue	11,400.00	11,400.00	12,350.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
AMOUNTS AVAILABLE FOR APPROPRIATION	\$ 4,222,859.04	\$ 4,222,859.04	\$ 4,642,734.15
<b><u>CHARGES TO APPROPRIATIONS (outflows):</u></b>			
Current:			
House 1 maintenance	\$ 28,532.00	\$ 28,532.00	\$ 27,894.16
House 2 maintenance	5,949.00	5,949.00	23,294.29
House 3 maintenance	30,009.00	30,009.00	38,342.85
House 4 maintenance	2,400.00	2,400.00	2,139.97
Rental house expenses	3,405.00	3,405.00	3,407.48
Administration office	68,650.29	68,650.29	41,568.73
Fire prevention office	5,000.00	5,000.00	4,472.76
Apparatus routine maintenance	17,000.00	17,000.00	20,872.94
Apparatus emergency repairs	40,000.00	40,000.00	34,812.52
Fuel expense	20,000.00	20,000.00	23,457.07
Foam expense	2,000.00	2,000.00	1,950.00
Oil A Way	500.00	500.00	221.25
EMS supplies	1,000.00	1,000.00	902.28
SCBA maintenance	6,000.00	6,000.00	5,518.96
Clothing and protective gear	10,750.00	10,750.00	32,913.30
911 Dispatch fee	10,000.00	10,000.00	10,000.00
Telephone, cells and I-pads	4,000.00	4,000.00	4,111.94
Communications - radio and pagers	5,000.00	5,000.00	10,011.94
County trench rescue	1,000.00	1,000.00	1,000.00
Apparatus equipment expense	10,000.00	10,000.00	7,742.57
Salaries	827,864.40	827,864.40	839,128.35
Benefits and taxes	191,150.00	191,150.00	213,743.71
Insurance - health	310,000.00	310,000.00	257,230.85
Insurance - general	56,176.00	56,176.00	56,757.00
Insurance - workers compensation	60,000.00	60,000.00	44,568.24
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL CURRENT	\$ 1,716,385.69	\$ 1,716,385.69	\$ 1,706,063.16

See accompanying notes to the Budgetary Comparison Schedules.

**UNION FIRE PROTECTION DISTRICT**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**

**GENERAL FUND**

**YEAR ENDED DECEMBER 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
<b><u>CHARGES TO APPROPRIATIONS (outflows):</u></b>			
Capital outlay:			
Vehicles	\$ 0.00	\$ 671,953.34	\$ 671,953.34
TOTAL CAPITAL OUTLAY	\$ 0.00	\$ 671,953.34	\$ 671,953.34
TOTAL CHARGES TO APPROPRIATIONS	\$ 1,716,385.69	\$ 2,388,339.03	\$ 2,378,016.50
<b><u>ENDING BUDGETARY FUND BALANCE</u></b>	\$ 2,506,473.35	\$ 1,834,520.01	\$ 2,264,717.65

See accompanying notes to the Budgetary Comparison Schedules.

## **UNION FIRE PROTECTION DISTRICT**

### **NOTES TO OTHER INFORMATION BUDGETARY COMPARISON SCHEDULES DECEMBER 31, 2019**

#### **Budgets and Budgetary Practices**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to September 1, the Chief submits to the Board of Directors a proposed operating budget for the upcoming fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. Open meetings of the Board of Directors are held to obtain taxpayer comments.
- c. Prior to January 1, the budget is adopted by the Board of Directors.
- d. The budget is adopted on a basis consistent with the modified cash basis of accounting.
- e. Any revisions that alter the total expenditures must be approved by the Board of Directors.
- f. The Board of Directors adopts an amended budget approving any additional expenditures, if necessary.
- g. All annual appropriations lapse at fiscal year-end.

#### **Basis of Accounting**

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions.



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Order

## IN THE MATTER OF CLOSING TO PUBLIC ACCESS ALL FRANKLIN COUNTY BUILDINGS FOR A FOURTEEN DAY PERIOD

**WHEREAS**, the County of Franklin, Missouri, is being impacted by the worldwide spread of COVID-19 which may, in time, impact the County; and

**WHEREAS**, the President of the United States and the governor of the State of Missouri, have both declared States of Emergency; and

**WHEREAS**, the County Commission of the County of Franklin, Missouri declared a State of Emergency in the County of Franklin, Missouri by Commission Order 2020-123; and

**WHEREAS**, it is likely the disease will eventually spread in Franklin County; and

**WHEREAS**, the spread of infectious diseases poses a significant risk to the health, safety and wellbeing of the people of the County of Franklin, Missouri; and

**WHEREAS**, the County Commission of the County of Franklin, Missouri has the authority pursuant to the provisions of state law including, but not limited to, Section 192.300 RSMo. to make and promulgate orders, rules or regulations, respectively as will tend to enhance the public health and prevent the entrance of infectious, contagious, communicable or dangerous diseases into the County of Franklin, Missouri.

**IT IS THEREFORE ORDERED**, by the County Commission of the County of Franklin, Missouri, that all Franklin County buildings shall be closed to public access until 5:00 p.m. on April 17, 2020.

**IT IS FURTHER ORDERED**, that all public offices and employees of the County of Franklin, Missouri, are hereby directed to exercise the utmost diligence in discharge of duties required of them to continue to provide services to the public as may be required in such manner as is least disruptive including, but not limited to, providing curb-side service, service by email, by telephone, and by mail.

**IT IS FURTHER ORDERED**, that if any part of this Commission Order is invalid for any reason, such invalidity shall not affect the remainder of this Order.

**IT IS FURTHER ORDRED**, that a copy of this Order be provided to Tim Baker, County Clerk.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

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Commissioner of 2<sup>nd</sup> District



# COMMISSION ORDER

STATE OF MISSOURI }  
County of Franklin } ss.

Thursday, April 02, 2020  
Order

## IN THE MATTER OF EXTENDING THE TIME FRAME FOR LIMITS ON PUBLIC GATHERINGS

**WHEREAS**, County of Franklin, Missouri, is being impacted by the worldwide spread of COVID-19 which may, in time, impact the County; and

**WHEREAS**, the President of the United States and the governor of the State of Missouri, have both declared States of Emergency; and

**WHEREAS**, on March, 17, 2020 the County Commission of the County of Franklin, Missouri adopted Commission Order 2020-123 declaring a State of Emergency in the County of Franklin, Missouri effective 6:00 p.m. on March 17, 2020 and remaining in effect until 12:00 noon on April 17, 2020; and

**WHEREAS**, on March 19, 2020 the County Commission of the County of Franklin, Missouri adopted Commission Order 2020-126 adopting limits on public gatherings; and

**WHEREAS**, it is likely the disease will eventually spread in Franklin County; and

**WHEREAS**, the spread of infectious diseases poses a significant risk to the health, safety and wellbeing of the people of the County of Franklin, Missouri; and

**WHEREAS**, the County Commission of the County of Franklin, Missouri has the authority pursuant to the provisions of state law including, but not limited to, Section 192.300 RSMo. to make and promulgate orders, rules or regulations, respectively as will tend to enhance the public health and prevent the entrance of infectious, contagious, communicable or dangerous diseases into the County of Franklin, Missouri; and

**WHEREAS**, after the promulgation and adoption of such orders, rules or regulations by the County Commission of the County of Franklin, Missouri the County Commission shall make and enter an order or record declaring such orders, rules or regulations to be printed and available for distribution to the public in the Office of the County Clerk, and shall require a copy of such order to be published in some newspaper in the County in three successive weeks, not later than thirty days after the entry of such order, rule or regulation; and

**WHEREAS**, the Centers for Disease Control and Prevention of the United States Department of Health and Human Services (the "CDC") has determined that large events and mass gatherings can contribute to the spread of COVID-19 in the United States via travelers who attend these events and introduce the virus to new communities. Examples of large events and mass gatherings include conferences, festivals, parades, concerts, sporting events, weddings, and other types of assemblies; and

**WHEREAS**, the CDC has provided interim guidance intended for organizers and staff responsible for planning mass gatherings or large community events in the United States and has defined a "mass gathering" as a planned or spontaneous event with a large number of people in attendance that could strain the planning and response resources of the community hosting the event, such as a concert, festival, conference, or sporting event; and

**WHEREAS**, the CDC has developed recommended actions for preventing the spread of COVID-19 at mass gatherings and large community events; and

**WHEREAS**, the CDC recommends limitations on the size of gatherings.

**IT IS THEREFORE ORDERED**, by the County Commission of the County of Franklin, Missouri, that it is hereby declared unlawful for any person to organize or to attend an intentional gathering of ten (10) people or more in a single space or room commencing immediately and ending at 5:00 p.m. April 17, 2020.

**IT IS FURTHER ORDERED**, that, for the period commencing immediately any person who organizes a gathering of fewer than ten (10) people shall take appropriate action to minimize risk to the greatest extent possible by implementing and enforcing mitigation measures, including but not limited to social distancing, limiting the time period of gatherings, frequent cleaning of all surfaces, and posting of signs.

**IT IS FURTHER ORDERED**, that commencing at 5:01 p.m. on April 17, 2020 it is hereby declared unlawful for any person to organize or to attend an intentional gathering of fifty (50) people or more in a single space or room.

**IT IS FURTHER ORDERED**, that, for the period commencing at 5:01 p.m. April 17, 2020 any person who organizes a gathering of fewer than fifty (50) people shall take appropriate action to minimize risk to the greatest extent possible by implementing and enforcing mitigation measures, including but not limited to social distancing, limiting the time period of gatherings, frequent cleaning of all surfaces, and posting of signs.

**IT IS FURTHER ORDERED**, that this Order shall not apply to school attendance, places of employment, grocery stores, retail stores, or any activity that a court of competent jurisdiction holds cannot constitutionally be closed in these specific circumstances.

**IT IS FURTHER ORDERED**, that this Order shall be effective immediately.

**IT IS FURTHER ORDERED**, that if any part of this Commission Order is invalid for any reason, such invalidity shall not affect the remainder of this Order.

**IT IS FURTHER ORDERED**, that a copy of this Order be provided to Tim Baker, County Clerk, and that a copy of this order be printed in the Missouriian for three successive weeks commencing immediately upon the adoption of this Order.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

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Commissioner of 2<sup>nd</sup> District



## COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Order

**IN THE MATTER OF ESTABLISHING  
RESTRICTIONS ON ASSISTED LIVING  
FACILITIES, INTERMEDIATE CARE  
FACILITIES, LONG-TERM CARE  
FACILITIES, RESIDENTIAL CARE  
FACILITIES, AND SKILLED NURSING  
FACILITIES**

**WHEREAS**, on March, 17, 2020 the County Commission of the County of Franklin, Missouri adopted Commission Order 2020-123 declaring a State of Emergency in the County of Franklin, Missouri effective 6:00 p.m. on March 17, 2020 and remaining in effect until 12:00 noon on April 17, 2020; and

**WHEREAS**, County of Franklin, Missouri, is being impacted by the worldwide spread of COVID-19 which has also impacted the County; and

**WHEREAS**, the President of the United States and the Governor of the State of Missouri, have both declared States of Emergency; and

**WHEREAS**, the disease has spread in Franklin County; and

**WHEREAS**, the spread of infectious diseases poses a significant risk to the health, safety and wellbeing of the people of the County of Franklin, Missouri; and

**WHEREAS**, measures to limit the spread of this virus may place a strain upon the resources of citizens, businesses, municipalities, and the County of Franklin, Missouri, and

**WHEREAS**, the County Commission of the County of Franklin, Missouri has the authority pursuant to the provisions of state law including, but not limited to, Section 192.300 RSMo. to make and promulgate orders, rules or regulations, respectively as will tend to enhance the public health and prevent the entrance of infectious, contagious, communicable or dangerous diseases into the County of Franklin, Missouri; and

**WHEREAS**, after the promulgation and adoption of such orders, rules or regulations by the County Commission of the County of Franklin, Missouri the County Commission shall make and enter an order or record declaring such orders, rules or regulations to be printed and available for distribution to the public in the Office of the County Clerk, and shall require a copy of such order to be published in some newspaper in the County in three successive weeks, not later than thirty days after the entry of such order, rule or regulation.

**IT IS THEREFORE ORDERED**, by the County Commission of the County of Franklin, Missouri that the owner, operator or manager of any Assisted Living Facilities, Intermediate Care Facilities, Long-Term Care Facilities, Residential Care Facilities, and Skilled Nursing Facilities, as those terms are defined in 19 CSR 30-83.010, shall:

- 1) Not permit visitors or vendors to enter the building unless they
  - a. have a wellness check including temperature check( no one to enter with temperature 99.5 or above);
  - b. sign in and out; and
  - c. wear a mask covering mouth and nose with protective gloves
  
- 2) Discontinue all personal care services (e.g., physical therapy, occupational therapy, massage therapy) unless it's a critical need as determined by a healthcare professional and then only if they :
  - a. have a wellness check including temperature check( no one to enter with a temperature 99.5 or above);
  - b. must sign in and out;
  - c. the caregiver and patient shall wear a mask covering mouth and nose; and
  - d. caregiver shall wear protective gloves.
  
- 3) Provide all employees with a wellness check prior to beginning a shift including respiratory check and temperature check and
  - a. no employee will be allowed to work with a body temperature over 99.5;
  - b. employees will have their temperature checked at the end of each shift;
  - c. employees shall wear mask and gloves when having contact with patients;
  - d. any employee exhibiting signs or symptoms of illness will be required to return home
  
- 4) Provide a separate entrance for residents or patients that must leave the facility for care or treatment and must isolate the residents or patients from other residents or patients.
  
- 5) Treat all residents or patients that present with cough, headache, shortness of breath, diarrhea or fever for the possibility of COVID-19 and take precautions to isolate the residents or patients.
  
- 6) Provide all persons entering a facility for a resident or patient facing an end of life situation with a mask, gown and gloves and shall require that the same shall be worn for the entire period of time they are in the facility.
  
- 7) Provide all residents or patients with a respiratory check and temperature check daily.
  
- 8) Sanitize all common areas and rooms daily.
  
- 9) Provide hand sanitizer for employees and require employees to use it frequently.
  
- 10) Provide dedicated caregivers if possible to any resident or patient in isolation with a presumptive positive COVID-19 test to limit staff exposure. All staff should wear full PPE when providing care. The Franklin County Health Department shall be notified immediately for any presumptive positive tests for COVID-19 for any resident, patient or employee.
  
- 11) Permit any close contacts to any resident or patient with a presumptive positive test for COVID-19 to continue to work if asymptomatic. Contacts must wear masks at all times and respiratory checks and temperature checks shall be done more frequently than only prior to beginning a shift.
  
- 12) Report all violations of this policy to the Missouri Department of Health and Senior Services and the Franklin County Health Department.

**IT IS FURTHER ORDERED**, that if any part of this Commission Order is invalid for any reason, such invalidity shall not affect the remainder of this Order.

**IT IS FURTHER ORDERED**, that a copy of this Order be provided to Tim Baker, County Clerk, Angie Hittson, Health Director and that a copy of this order be printed in the Missouriian for three successive weeks commencing immediately upon the adoption of this Order.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

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Commissioner of 2<sup>nd</sup> District



# COMMISSION ORDER

STATE OF MISSOURI  
County of Franklin

} ss.

Thursday, April 02, 2020  
Order

**IN THE MATTER OF ADDITIONAL  
AMENDMENTS TO COMMISSION  
ORDER 2020-128 RELATING TO  
ADOPTING LIMITS ON PLACES  
OF PUBLIC ACCOMMODATION  
TO ALLOW OUTDOOR WORKOUTS  
AND EXERCISE CLASSES**

**WHEREAS**, on March, 17, 2020 the County Commission of the County of Franklin, Missouri adopted Commission Order 2020-123 declaring a State of Emergency in the County of Franklin, Missouri effective 6:00 p.m. on March 17, 2020 and remaining in effect until 12:00 noon on April 17, 2020; and

**WHEREAS**, on March 23, 2020 the County Commission of the County of Franklin, Missouri adopted Commission Order 2020-128 placing limitations on certain places of public accommodation; and

**WHEREAS**, some of the places of public accommodation affected by Commission Order 2020-128 are exercise studios and fitness studios; and

**WHEREAS**, the County Commission has determined that exercise studios and fitness studios can continue to provide various types of exercise classes for people of all ages and abilities to improve or maintain their health can remain open provided they follow certain restrictions as set forth herein; and

**WHEREAS**, the spread of infectious diseases poses a significant risk to the health, safety and wellbeing of the people of the County of Franklin, Missouri; and

**WHEREAS**, measures to limit the spread of this virus may place a strain upon the resources of citizens, businesses, municipalities, and the County of Franklin, Missouri, and

**WHEREAS**, the Franklin County Health Department ("DPH") has been closely monitoring an outbreak of respiratory illness caused by COVID-19; and

**WHEREAS**, COVID-19 is considered an infectious, contagious, communicable, and dangerous disease for purposes of Sections 192.020-1, 192.139, & 193.300, RSMo., 19 CSR 20-20.020, and other state and local laws; and

**WHEREAS**, this order serves to limit the spread of COVID-19 in Franklin County and to limit the spread of such disease within Franklin County; and

**WHEREAS**, the County Commission of the County of Franklin, Missouri has the authority pursuant to the provisions of state law including, but not limited to, Section 192.300 RSMo. to make and promulgate orders, rules or regulations, respectively as will tend to enhance the public health and prevent the entrance of infectious, contagious, communicable or dangerous diseases into the County of Franklin, Missouri; and

**WHEREAS**, after the promulgation and adoption of such orders, rules or regulations by the County Commission of the County of Franklin, Missouri the County Commission shall make and enter an order or record declaring such orders, rules or regulations to be printed and available for distribution to the public in the Office of the County Clerk, and shall require a copy of such order to be published in some newspaper in the County in three successive weeks, not later than thirty days after the entry of such order, rule or regulation; and

**WHEREAS**, to limit the spread of COVID-19, to protect the public health, and to provide essential protections to the people of the County of FRANKLIN, Missouri it is reasonable and necessary to impose limited and temporary restrictions on the use of certain places of public accommodation.

**IT IS THEREFORE ORDERED**, beginning immediately, that Commission Order 2020-128 is hereby amended so that exercise studios and fitness studios, defined as a building or property where specific gym equipment and other various types of exercise classes are offered for people of all ages and abilities to exercise or use gym equipment to improve or maintain their health provided as follows:

- a) all exercise and fitness programs shall be conducted outdoors;
- b) no gymnasium equipment may be used;
- c) all instructors, trainers, and participants shall maintain social distancing (requiring people to be at least six (6) feet apart); and
- d) only less than ten (10) people may participate in any exercise or fitness programs including, but not limited to, instructors, trainers and participants.

**IT IS FURTHER ORDERED**, that any owner or operator of an exercise of fitness studio shall take appropriate action to minimize risk to the greatest extent possible by implementing and enforcing mitigation measures, including but not limited to social distancing, limiting the time period of gatherings, frequent cleaning of all surfaces, and posting of signs.

**IT IS FURTHER ORDERED**, that each and every remaining provision of Commission Order 2020-128 not specifically amended herein shall remain in full force and effect.

**IT IS FURTHER ORDERED**, that this order shall be effective immediately upon passage and it shall remain in effect until 5:00 p.m. on April 17, 2020.

**IT IS FURTHER ORDERED**, that if any part of this Commission Order is invalid for any reason, such invalidity shall not affect the remainder of this Order.

**IT IS FURTHER ORDERED**, that a copy of this Order be provided to Tim Baker, County Clerk, and that a copy of this order be printed in the Missouriian for three successive weeks commencing immediately upon the adoption of this Order.

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Presiding Commissioner

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Commissioner of 1<sup>st</sup> District

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Commissioner of 2<sup>nd</sup> District