

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ca.

May Session of the April Adjourned

Term. 20 24

County of Boone

In the County Commission of said county, on the

30th

day of May

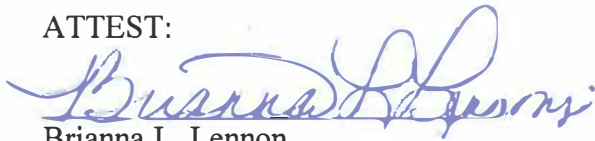
20 24

the following, among other proceedings, were had, viz:


Now on this day, the County Commission of the County of Boone does hereby approve a request to transfer above the Authorized Transfer Salary for position number 107, Chief Building Official, and does hereby authorize an appropriation of \$71,032.00 for the salary of said position.

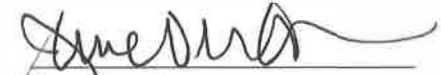
Done this 30th day of May 2024.

ATTEST:

  
Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner

  
Justin Aldred  
District I Commissioner

  
Janet M. Thompson  
District II Commissioner

254 -2024

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI }  
County of Boone } ca.

May Session of the April Adjourned

Term. 20 24

In the County Commission of said county, on the 30th day of May 20 24

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the attached State of Missouri Grant Sub-Recipient Close-Out Certification forms MO-4490-DR (COVID-19) and MO-4612-DR (Severe Storms).

It is further ordered the Presiding Commissioner is hereby authorized to sign said Agreements.

Done this 30th day of May 2024.

ATTEST:



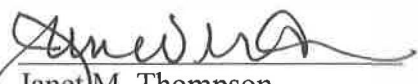
Brianna L. Lennon  
Clerk of the County Commission



Kip Kendrick  
Presiding Commissioner



Justin Aldred  
District I Commissioner



Janet M. Thompson  
District II Commissioner

**State of Missouri Public Assistance  
Grant (Sub-grantee/Applicant) Sub-recipient Close-Out Certification Form**

As part of the close-out of your Federal/State Public Assistance Grant, as authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act, (Public Law 93-288 as amended), each (sub-grantee/applicant) sub-recipient is required to read, understand, and sign this (Sub-grantee) Sub-recipient Close-Out Certification Form. It addresses key issues that were briefed to you during the initial Public Assistance (Applicant's) Sub-recipient's Briefing, the Recovery Scoping Meeting, and that you certified to on the SEMA PA-1 Form (State of Missouri Public Assistance Grant Certifications Form).

We understand that these items duplicate many of the provisions outlined in the State of Missouri Public Assistance Grant Certifications Form (SEMA PA-1 Form). In the past SEMA has required each (applicant) sub-recipient to certify to their understanding of several key provisions of the Federal/State Public Assistance Grant program in order to be eligible to participate in the program. A recent audit ruling now requires SEMA to get an additional certification from each (applicant) sub-recipient at close-out that they, in fact, complied with those provisions.

**By signing this certification we are verifying that we have read and understand the information and requirements listed on this certification form. We further understand that we remain responsible for compliance with all other pertinent federal, state, and local policies and procedures in the administration, documentation, and audit of Public Assistance funds received as a result of this grant. Failure to comply with these requirements may result in the de-obligation of federal/state funds associated with that non-compliance.**

1. All required work has been completed in accordance with the Scope of Work (SOW) in the applicable (PWs/SAs) sub-awards.
2. All FEMA P-4, Project Completion and Certification Reports have been completed, signed, and returned to the Missouri State Emergency Management Agency (SEMA) as required.
3. Any interest (in excess of that amount allowed by Code of Federal Regulations (CFR) 44 Section 13.21 (i)) has been (or will be) returned to Missouri SEMA for return to the Federal Emergency Management Agency (FEMA).
4. All projects have been completed in accordance with the appropriate provisions of the Missouri State Prevailing Wage Laws.
5. If we expend \$750,000.00 or more in total federal financial assistance in one (applicant) sub-recipient fiscal year (including ALL federal funds, not just disaster assistance) a copy of the Single Audit or Program Audit (as required by the Single Audit Act of 1984) will be submitted to SEMA.
6. Complete records and cost documents for all approved work will be maintained for at least three (3) years from the date the last project was completed or from the date the final payment was received, whichever is later. We understand that during this time, all approved (project worksheets/PWs) sub-awards are subject to state and federal audit review.
7. All required Corps of Engineers 404 permits and/or Missouri Department of Natural Resources 401 permits have been received and are on file.

8. We understand that grant administrative funds that were not expended on eligible items must be identified and returned to the Missouri State Emergency Management Agency (SEMA) for return to FEMA. Retaining unspent administrative funds and using them for other purposes is not permitted by federal regulation and is a violation of federal appropriations law.
9. We understood and accepted our responsibility under the Code of Federal Regulations (CFR) Section 13.21 to minimize the time elapsing between the transfer of funds to us and the disbursement of those funds.
10. We certify that we have not contracted with any entity identified on the General Services Administration **System for Award Management (SAM)** <https://www.sam.gov/portal/SAM/#1>, Excluded Parties List (Debarred List) or the **Missouri State Attorney General's Know MO web link:** <https://ago.mo.gov/app/search>.
11. We understand that approval of our procurement procedures, cost documentation, source documents, etc by representatives of the Missouri State Emergency Management Agency (SEMA) or the Federal Emergency Management Agency (FEMA) does **NOT** provide any assurance that the U.S. Department of Homeland Security Office of the Inspector General (OIG) auditors will not require that we return disaster grant funds should they (OIG) disagree with those procedures. Any disaster assistance funds received by an (applicant) sub-recipient that are determined to be ineligible by FEMA and/or the DHS OIG are subject to refund to SEMA, for return to FEMA.
12. We understand that the State Emergency Management Agency reserves the right (as the (grantee) recipient for federal disaster funds) to conduct periodic reviews of any (sub-grantees') sub-recipient's public assistance grant related records and to de-obligate the appropriate funds from any (sub-grantee) sub-recipient found to be non-compliant with these requirements.
13. Our accounting practices identify the application of federal funds or account for costs by specific project as required by federal regulations and FEMA guidelines. We understand that the Code of Federal Regulations (CFR) Section 44 13.20(b) states that (sub-grantees) sub-recipients must maintain records that adequately identify the source and application of funds for financially assisted activities.
14. Effective control and accountability were maintained for all (grant) award and (sub-grant) sub-award cash, real and personal property, and other assets.
15. We established a project file (or site file(s) for multiple-site projects) containing the corresponding (project worksheet/PW) sub-award and all documentation pertaining to the project (or site(s)), to include applicable COE and DNR permits.
16. We followed the same or more stringent internal controls when accounting for and expending disaster grant funds as we do for our annual operating revenue.
17. We will maintain documentation by project, have reconciled source documentation to invoices, and determined the validity of all project invoices before filing claims.

18. We have followed federal procurement standards as set forth in Code of Federal Regulations (CFR) 44 and 2 CFR Part 200, to include:
  - a. Performed procurement transactions in a manner providing full and open competition except under limited circumstances.
  - b. Maintained records sufficient to detail the significant history of the procurement, including rationale for the method of procurement, the basis of contractor selection, and basis for the contract price.
  - c. Documented a cost or price analysis in connection with every procurement action including contract modifications.
  - d. Understand that time and material type contracts are prohibited unless no other contract is suitable and the contract includes a ceiling price that the contractor exceeds at its own risk. FEMA also generally limits these contracts to seventy (70) hours.
  - e. Negotiated profits as a separate element for contracts lacking price competition and in all cases where cost analyses are performed.
  - f. The (sub-grantee) sub-recipient must take the affirmative steps, as established in 2 C.F.R. § 200.321(a).
19. We understand that improperly contracted work may result in the total ineligibility for the project.
20. The (applicant) sub-recipient certifies they did adhere to Revised Statutes of Missouri (RSMo) Sections 285.525 through 285.555 regarding the hiring of Illegal Immigrants by the (applicant) sub-recipient or any contractor or subcontractor. We understand that failure to comply with this requirement will subject us to the penalties described in the references mentioned above.
21. We certify we have notified SEMA if/when we received any other funds (insurance, CDBG, DNR, USACE, donations) that were applied to the (PW/SA) sub-award Scope of Work or non-Federal share.
22. We understand that this checklist is NOT all inclusive and that we should be familiar with the requirements of the Code of Federal Regulations (CFR) 2 CFR Part 200 and 44 CFR, particularly Part 206 (Federal Disaster Assistance for Disasters Declared On or After November 23, 1988).

(Sub-grantee/Applicant) Sub-recipient Certification

DR 4612 Boone County  
Applicant Organization

Mailing Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Senior Elected Official

Chief Financial Officer

Authorized Representative

Kip Kendrick - President/Commissioner

Treasurer Jenna Reed

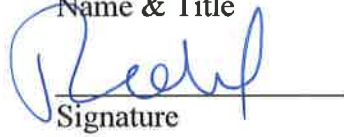
Chris Kelley - Director OEM

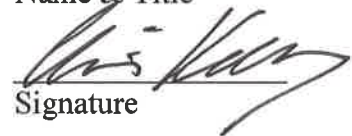
Name & Title

Name & Title

Name & Title

  
Signature

  
Signature

  
Signature

573-886-4307  
Telephone Number

573-886-4365  
Telephone Number

\_\_\_\_\_  
Telephone Number

KKendrick@boonecountymo.org  
Email

jreed@boonecountymo.org  
Email

\_\_\_\_\_  
Email

573-886-4311  
Fax Number

573-886-4369  
Fax Number

\_\_\_\_\_  
Fax Number



Name of Organization Boone County PA ID # 019-99019-00

Organizational Fiscal Year is 01/01/24 to 12/31/24  
DATE DATE

In regard to the requirement for a "single audit," reference the Single Audit Act of 1984 (as amended in 1996), I certify to the following (initial one):

1. We have not expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR # \_\_\_\_\_. This includes **ALL** federal funds from **ALL** federal sources; not just Public Assistance disaster recovery funds. (Audit not required.)

or

2. We have expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR # \_\_\_\_\_. A single audit has been completed. I am mailing a copy of that audit report or will mail a copy when report is received from the auditor. (specify which) \_\_\_\_\_.

or

3. We have expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR # \_\_\_\_\_. A single audit has not been conducted. I will arrange for this audit and will furnish the State Emergency Management Agency (SEMA) a copy of the report as soon as the audit is completed and report received from the auditor. If an audit is already scheduled, provide date: \_\_\_\_\_.

  
(Signature, Authorized Representative)

5-16-2024  
(DATE)

SUMMARY OF FEDERAL AUDIT REQUIREMENTS  
FOR RECIPIENTS OF FEDERAL FUNDS:

If your jurisdiction expended more than \$750,000.00 in federal funds (grant payments) during a single fiscal year (for your jurisdiction), federal law requires that you have an audit. The audit must be accomplished by an independent auditor. Additional guidance is furnished in OMB Circular A – 133: Audit of States, Local Governments, and Non-Profit Organizations.

(You may elect to have a "program specific" audit rather than a "single audit" if you received funds from only one federal agency.)

Michael L. Parson  
Governor

Sandra K. Karsten  
Director of Public Safety



STATE OF MISSOURI

James Remillard  
Director

## STATE EMERGENCY MANAGEMENT AGENCY

DEPARTMENT OF PUBLIC SAFETY  
PO Box 116, Jefferson City, Missouri 65102  
Phone: (573) 526-9100 Fax: (573) 634-7966  
E-mail: [mosema@sema.dps.mo.gov](mailto:mosema@sema.dps.mo.gov)



April 3, 2024

Chris Kelley - Director  
Boone County  
801 East Walnut  
Columbia, MO 65201

FEMA-4490-DR-MO  
PA ID #019-99019-00  
PW #00719, BUNDLE-921  
GP #726402, Category Z

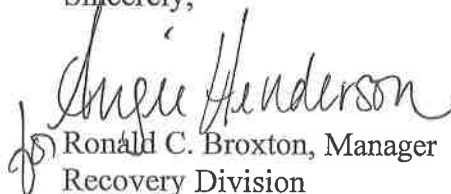
Dear Director Kelley:

The enclosed information pertains to the project application bundle 921 which de-obligates disaster assistance for damages resulting from DR-4490, PW #00719/PN #726402. This project has now been closed and no further action is requested on this project.

All approved projects are subject to State and Federal audit. Therefore, complete records and cost documents MUST be maintained for at least three years from the date the last project is completed or from the date final payment is received (whichever is later). Any amount not supported by documentation is subject to de-obligation and return to the State of Missouri and FEMA as appropriate.

For additional assistance, please contact Ellen Balkenbush by telephone at (573) 526-9114 or by email at [ellen.balkenbush@sema.dps.mo.gov](mailto:ellen.balkenbush@sema.dps.mo.gov).

Sincerely,

  
Ronald C. Broxton, Manager  
Recovery Division

RCB:DLB:JAC/ekb

Enclosures

The Missouri Department of Public Safety is an equal opportunity employer and agency. Those with limited English proficiency or who need auxiliary aids or other services, can contact [dpsinfo@dps.mo.gov](mailto:dpsinfo@dps.mo.gov). For Relay Missouri, please dial 711. For TTY/TDD, please dial 800-735-2966.



A Nationally  
Accredited  
Agency



Date: 04/03/2024 15:30

Federal Emergency Management Agency

Public Assistance Grant Summary (P.5)

Disaster: FEMA-4490-DR-MO

Number of Records: 6

Applicant ID: 019-99019-00

Applicant: BOONE (COUNTY)

Bundle #	Date Approved	PW #	Cat	Fund Code	Cost Share	Project Amount (\$)	Federal Share (\$)	Subgrantee Admin (\$)	Total Approved (\$)	
PA-07-MO-4490-PW-00375(527)	10-26-2021	PA-07-MO-4490-PW-00375(0)	B	D1	N	46,870.05	46,870.05	0.00	46,870.05	
Applicant Total in Bundle PA-07-MO-4490-PW-00375(527) (1 PW)						D1	46,870.05	46,870.05	0.00	46,870.05
PA-07-MO-4490-PW-00376(528)	10-26-2021	PA-07-MO-4490-PW-00376(0)	B	D1	N	9,717.77	9,717.77	0.00	9,717.77	
Applicant Total in Bundle PA-07-MO-4490-PW-00376(528) (1 PW)						D1	9,717.77	9,717.77	0.00	9,717.77
PA-07-MO-4490-PW-00472(629)	03-31-2022	PA-07-MO-4490-PW-00472(0)	B	D1	N	27,022.51	27,022.51	0.00	27,022.51	
Applicant Total in Bundle PA-07-MO-4490-PW-00472(629) (1 PW)						D1	27,022.51	27,022.51	0.00	27,022.51
PA-07-MO-4490-PW-00674(826)	05-15-2023	PA-07-MO-4490-PW-00674(0)	B	06	N	21,409.43	21,409.43	0.00	21,409.43	
Applicant Total in Bundle PA-07-MO-4490-PW-00674(826) (1 PW)						06	21,409.43	21,409.43	0.00	21,409.43
PA-07-MO-4490-PW-00719(857)	08-01-2023	PA-07-MO-4490-PW-00719(0)	Z	06	N	5,250.99	5,250.99	0.00	5,250.99	
Applicant Total in Bundle PA-07-MO-4490-PW-00719(857) (1 PW)						06	5,250.99	5,250.99	0.00	5,250.99
PA-07-MO-4490-PW-00719(921)	04-01-2024	PA-07-MO-4490-PW-00719(1)	Z	06	N	(3,144.11)	(3,144.11)	0.00	(3,144.11)	
Applicant Total in Bundle PA-07-MO-4490-PW-00719(921) (1 PW)						06	(3,144.11)	(3,144.11)	0.00	(3,144.11)
APPLICANT TOTAL: 019-99019-00 (6 PWs)							107,126.64	107,126.64	0.00	107,126.64
TOTAL for report: (6 PWs)							107,126.64	107,126.64	0.00	107,126.64

AUDIT CERTIFICATION

FEMA-4490-DR-MO

Name of Organization County of Boone PA ID # 019-99019-00

Organizational Fiscal Year is January 1, 2024 to December 31, 2024  
DATE DATE

In regard to the requirement for a "single audit," reference the Single Audit Act of 1984 (as amended in 1996), I certify to the following (initial one):

       1. We have not expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR #           . This includes **ALL** federal funds from **ALL** federal sources; not just Public Assistance disaster recovery funds. (Audit not required.)

or

  X   2. We have expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR # 4490. A single audit has been completed. I am mailing a copy of that audit report or will mail a copy when report is received from the auditor. (specify which) Mail copy.

or

       3. We have expended \$ 750,000.00 or more in federal funds during a single fiscal year, associated with FEMA DR #           . A single audit has not been conducted. I will arrange for this audit and will furnish the State Emergency Management Agency (SEMA) a copy of the report as soon as the audit is completed and report received from the auditor. If an audit is already scheduled, provide date:                           .

  
(Signature, Authorized Representative)

April 16, 2024  
(DATE)

SUMMARY OF FEDERAL AUDIT REQUIREMENTS  
FOR RECIPIENTS OF FEDERAL FUNDS:

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## State of Missouri Public Assistance Grant (Sub-grantee/Applicant) Sub-recipient Close-Out Certification Form

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**By signing this certification we are verifying that we have read and understand the information and requirements listed on this certification form. We further understand that we remain responsible for compliance with all other pertinent federal, state, and local policies and procedures in the administration, documentation, and audit of Public Assistance funds received as a result of this grant. Failure to comply with these requirements may result in the de-obligation of federal/state funds associated with that non-compliance.**

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9. We understood and accepted our responsibility under the Code of Federal Regulations (CFR) Section 13.21 to minimize the time elapsing between the transfer of funds to us and the disbursement of those funds.
10. We certify that we have not contracted with any entity identified on the General Services Administration **System for Award Management (SAM)** <https://www.sam.gov/portal/SAM/#1>, Excluded Parties List (Debarred List) or the **Missouri State Attorney General's Know MO web link:** <https://ago.mo.gov/app/search>.
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16. We followed the same or more stringent internal controls when accounting for and expending disaster grant funds as we do for our annual operating revenue.
17. We will maintain documentation by project, have reconciled source documentation to invoices, and determined the validity of all project invoices before filing claims.

18. We have followed federal procurement standards as set forth in Code of Federal Regulations (CFR) 44 and 2 CFR Part 200, to include:
  - a. Performed procurement transactions in a manner providing full and open competition except under limited circumstances.
  - b. Maintained records sufficient to detail the significant history of the procurement, including rationale for the method of procurement, the basis of contractor selection, and basis for the contract price.
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22. We understand that this checklist is NOT all inclusive and that we should be familiar with the requirements of the Code of Federal Regulations (CFR) 2 CFR Part 200 and 44 CFR, particularly Part 206 (Federal Disaster Assistance for Disasters Declared On or After November 23, 1988).



(Sub-grantee/Applicant) Sub-recipient Certification

County of Boone  
Applicant Organization

Mailing Address:

801 E. Walnut  
Columbia, MO 65201

**Senior Elected Official**

Kip Kendrick Presiding  
Name & Title Commissioner

K Kendrick  
Signature

573-886-4307  
Telephone Number

KKendrick@boonecountymo.org  
Email

573.886.4311  
Fax Number

**Chief Financial Officer**

Treasurer Jenna Redel  
Name & Title

J Redel  
Signature

573 886-4365  
Telephone Number

Treasurer@boonecountymo.org  
Email

573 886 4369  
Fax Number

**Authorized Representative**

Christopher S. Kelley  
Name & Title Director

Christopher S. Kelley  
Signature

573-554-7900  
Telephone Number

ckelley@boonecountymo.org  
Email

\_\_\_\_\_  
Fax Number



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***BOONE COUNTY, MISSOURI***

*SINGLE AUDIT REPORT*

*DECEMBER 31, 2022*

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**Independent Auditors' Report On Internal  
Control Over Financial Reporting And On  
Compliance And Other Matters Based On An  
Audit Of Financial Statements Performed In  
Accordance With *Government Auditing Standards***

County Commissioners  
Boone County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2023.

**Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report On Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose Of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

August 30, 2023

**Independent Auditors' Report On  
Compliance For Each Major Federal  
Program; Report On Internal Control Over  
Compliance; And Report On The Schedule  
Of Expenditures Of Federal Awards  
Required By the Uniform Guidance**

County Commissioners  
Boone County, Missouri

**Report On Compliance For Each Major Federal Program**

***Opinion On Each Major Federal Program***

We have audited Boone County, Missouri's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each major federal program for the year ended December 31, 2022.

***Basis For Opinion On Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities Of Management For Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditors' Responsibilities For The Audit Of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report On Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boone County, Missouri as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Boone County, Missouri's basic financial statements. We issued our report thereon dated July 31, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole

*RubinBrown LLP*

August 30, 2023, except for paragraph 14  
which is as of July 31, 2023

# BOONE COUNTY, MISSOURI

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Agriculture:</b>							
Forest Service Schools and Roads Cluster:							
Schools and Roads-Grants to Counties	—	National Forest PILT	1150	10.666	—	\$ 414	\$ —
		National Forest PILT	2049	10.666	—	10,139	—
						<u>10,553</u>	<u>—</u>
Child Nutrition Cluster:							
National School Breakfast Program	Missouri Department of Elementary and Secondary Education	National School Breakfast Program	1242	10.553	820-006	16,087	—
National School Lunch Program	Missouri Department of Elementary and Secondary Education	National School Lunch Program	1242	10.555	820-006	31,560	—
						<u>47,647</u>	<u>—</u>
<b>Total United States Department of Agriculture</b>						<u>58,200</u>	<u>—</u>
<b>United States Department of the Interior:</b>							
National Wildlife Refuge Fund	—	Fish & Wildlife PILT	1190	15.659	—	1,172	—
Payments in Lieu of Taxes	—	Bureau of Land Management PILT	2049	15.226	—	11,934	—
<b>Total United States Department of the Interior</b>						<u>13,106</u>	<u>—</u>
<b>United States Department of Justice:</b>							
Missing Children's Assistance	Office of Juvenile Justice & Delinquency Prevention	Missing Children's Assistance	1253	16.543	2020-MC-FX-K016	8,657	—
Crime Victim Assistance	Missouri Dept of Social Services	Crime Victim Assistance	1262	16.575	ER130200009	30,404	—
Crime Victim Assistance	Missouri Dept of Social Services	Crime Victim Assistance	1262	16.575	ER130220012	106,064	—
						<u>136,468</u>	<u>—</u>
Adult Drug Court and Veterans Treatment Court Discretionary Grant Program	Office of Justice Programs	Justice Assistance Grant	1245	16.585	15PBJA-21-GG-04209-DGCT	22,430	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	Domestic Violence Enforcement	1261	16.588	2020-VAWA-009	142,935	—
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Violence Against Women Act	1243	16.588	2020-VAWA-001	60,891	—
						<u>203,826</u>	<u>—</u>
COVID 19 -FY2020 Coronavirus Emergency Supplemental Fund	Missouri Department of Public Safety	Crime Victim Assistance COVID-19 Funding	1253	16.034	2020-VD-BX-0223-CAC-01	45,234	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2539	16.738	2019-DJ-BX-0599	16,374	—
Edward Byrne Memorial Justice Assistance Grant Program	Office of Justice Programs	Justice Assistance Grant	2530	16.738	2020-DJ-BX-0521	34,203	—
						<u>50,577</u>	<u>—</u>
<b>Total United States Department of Justice</b>						<u>467,192</u>	<u>—</u>

**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
For The Year Ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Transportation:</b>							
Highway Safety Cluster:							
State and Community Highway Safety							
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	22-PT-02-003	\$ 10,693	\$ —
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	1251	20.600	23-PT-02-016	2,865	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	22-PT-02-003	792	—
	Missouri Department of Transportation - Highway Safety Division	Hazardous Moving Violation Enforcement	2701	20.600	23-PT-02-016	95	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	22-PT-02-034	128,295	—
	Missouri Department of Transportation - Highway Safety Division	Police Traffic Services	1253	20.600	23-PT-02-019	24,612	—
						<u>167,352</u>	<u>—</u>
	Missouri Department of Transportation - Highway Safety Division	Multi-Track DWI Court Pilot	1245	20.616	22-M5CS-03-001	17,984	—
	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enf/DWI Saturation	1251	20.616	22-M5HVE-03-003	8,207	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1251	20.616	23-M5HVE-03-012	1,039	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	22-M5HVE-03-002	48,843	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	22-M5HVE-03-017	504	—
	Missouri Department of Transportation - Highway Safety Division	National PrioritySafety Programs	1253	20.616	23-M5HVE-03-011	19,663	—
						<u>96,240</u>	<u>—</u>
						<u>263,592</u>	<u>—</u>
Alcohol Open Container Requirements	Missouri Department of Transportation - Highway Safety Division	Impaired Driving Enforcement	2701	20.607	22-M5HVE-03-003	226	—
						<u>226</u>	<u>—</u>
<b>Total United States Department of Transportation</b>						<u>263,818</u>	<u>—</u>

**BOONE COUNTY, MISSOURI**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
For The Year Ended December 31, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Grantor	Program Name	Dept	Federal Assistance Listing Number	Pass-Through Entity Contract Number	Federal Expenditures	Expenditures To Sub-Recipients
<b>United States Department of Treasury</b>							
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	N/A	N/A	2982	21.027	N/A	\$ 268,610	\$ —
COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	American Rescue Plan (ARPA)	2049	21.032	N/A	45,000	—
COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	American Rescue Plan (ARPA)	1190	21.032	N/A	50,000	—
<b>Total United States Department of Treasury</b>						<b>318,610</b>	<b>—</b>
<b>United States Environmental Protection Agency</b>							
Water Protection Program	Missouri Department of Natural Resources	Water Protection Program	2412	66.460	G19-NPS-01	32,413	—
<b>United States Department of Health and Human Services</b>							
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1210	93.563	ER10220C009	2,294	—
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1221	93.563	ER10220C009	3,660	—
Child Support Enforcement	Missouri Department of Social Services - Family Support Division	Child Support Enforcement	1263	93.563	ER10220C009	213,631	—
						219,585	—
Foster Care Title IV-E	Missouri Department of Social Services - Family Support Division	Foster Care - Title IV-E	1242	93.658	ER182160054	6,193	—
						6,193	—
<b>Total United States Department of Health and Human Services</b>						<b>225,778</b>	<b>—</b>
<b>United States Department of Homeland Security</b>							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2040	97.036	FEMA-4451-DR-MO	3,947	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2040	97.036	FEMA-4612-DR-MO	189,133	—
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Missouri Dept of Public Safety	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	2702	97.036	FEMA-4490-DR-MO	27,023	—
						220,103	—
Emergence Management Performance Grants	Missouri State Emergency Management Agency	Federal Emergency Management Agency	2702	97.042	EMK-2021-EP-00005-S07	21,785	—
						21,785	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMW-2021-SS-00038-25	14,958	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2021-EP-00006-012	82,476	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2022-EP-00004-010	30,195	—
Homeland Security Grant Program	Missouri Dept of Public Safety	Federal Emergency Management Agency	2702	97.067	EMK-2020-SS-0051	9,900	—
						137,529	—
<b>Total United States Department of Homeland Security</b>						<b>379,417</b>	<b>—</b>
<b>Total Expenditures of Federal Awards</b>						<b>\$ 1,758,534</b>	<b>\$ —</b>

## BOONE COUNTY, MISSOURI

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### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2022

#### 1. **Basis Of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of Boone County, Missouri (the County). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

#### 2. **Basis Of Accounting And Relationship To Federal Financial Reports**

Amounts reported in the accompanying Schedule are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. Related federal financial reports are prepared on the cash basis of accounting. For the purpose of the Schedule, federal awards include grants, contracts, loans, and loan guarantee agreements entered into directly between the County and agencies and departments of the federal government or passed through other government agencies or other organizations.

#### 3. **Indirect Costs**

The County has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414. The County's Cost Allocation Plan rate is above 10%. However, the State does not allow more than 10% of indirect costs to be charged to the grants.



**BOONE COUNTY, MISSOURI**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2022**

**Section I - Summary Of Auditors' Results**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified?             yes      x   no
- Significant deficiency(s) identified?           yes      x   None reported

Noncompliance material to financial statements noted?           yes      x   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?        x   yes           no
- Significant deficiency(s) identified?           yes      x   None reported

Type of auditors' report issued on compliance for major programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

       yes      x   no

**Identification of Major Programs:**

- ALN #21.027      Department of Treasury – COVID-19 – Coronavirus State and Local Fiscal Recovery Fund
- ALN #93.563      Department of Health and Human Services – Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs:      \$750,000

Auditee qualified as low-risk auditee?        x   yes           no

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## BOONE COUNTY, MISSOURI

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended December 31, 2022

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#### Section II - Financial Statement Findings

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None

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#### Section III - Federal Award Findings And Questioned Costs

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**Finding 2022-001 Material Weakness: Reporting - Control Finding**

**ALN 21.027 – Coronavirus State And Local Fiscal Recovery Fund**

**Federal Agency:** U.S. Department of the Treasury

**Pass-Through Entity:** N/A

**Criteria Or Specific Requirement:** Uniform Guidance requires that controls over compliance be properly designed, in place and operating effectively to ensure compliance with the requirements of the federal program.

**Condition:** An independent review to verify the accuracy of the information on the quarterly Project and Expenditure Report did not occur.

**Cause:** Controls over compliance put in place by management were not operating effectively as it relates to these compliance requirements.

**Effect:** The possibility exists that noncompliance with federal requirements could go undetected without proper controls over compliance.

**Questioned Costs:** Not applicable.

**Context:** Internal controls as designed by Boone County, Missouri to ensure information entered on the quarterly Project and Expenditure Report is accurate did not occur. A second review did not occur for both Project and Expenditure Reports tested for compliance. Statistical sampling was not used to test this compliance requirement.

**Identification As A Repeat Finding:** Not applicable.

**Recommendation:** We recommend that management ensure that a second review to verify the accuracy of the information on the quarterly Project and Expenditure Report takes place prior to each submission.

## BOONE COUNTY, MISSOURI

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### SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)* For The Year Ended December 31, 2022

***Views Of Responsible Officials:*** The Boone County Auditor's office will create a report containing all the amounts that were previously submitted to US Treasury portal. This report will show when the new projects were added and the amounts that were allotted to each project. The report will also show how much was paid to each project every quarter and the remaining balances for each project at the end of every quarterly submission.

The bottom of the report will show the current quarterly submission which will contain all the new projects added, all the expenditures made, and the remaining balances for each project. The report will also show the remaining balance for ARPA funding that has not been assigned to a project. The report will have a signature line for the accountant who prepared this report and who will be responsible for submitting these amounts to the portal. A second signature line will be for the accountant who will review these amounts and approve it for submission. Once it has been approved for submission, this document will be saved for historical review.

255-2024

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI }  
County of Boone } ca.

May Session of the April Adjourned

Term. 20 24

In the County Commission of said county, on the 30th day of May 20 24

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone, pursuant to its Chapter 100 Policy adopted in Commission Order 645-2020, does hereby receive and accept the recommendation from the Chapter 100 Review Panel to approve the Chapter 100 application from Kraft Heinz for a 75% abatement for new personal property investment for a term of that personal property's class life or 10 years, whichever is shorter, with the property investment details set forth in the Application filed herein by Kraft Heinz. The Commission will effectuate this Chapter 100 abatement approval in documents to be approved at a later time, to include leases, performance agreements, and such other documentation as recommended and approved by Gilmore & Bell, the County's bond counsel, and the County Counselor. Said documents will include the following:


- Employment targets which condition the full 75% abatement upon achieving agreed-upon targets of "qualifying jobs" (individual jobs which pay at or above the current county average wage), and a reduction to 50% abatement for falling beneath said targets, and a reduction to 0% abatement for not maintaining a minimum level of employment;
- A company goal to hire appropriately qualified Boone County citizens who are disabled (to include the developmentally disabled and/or physically disabled).

The County Commission will also facilitate a sales tax exemption on building materials involved in the construction of the project as authorized under Missouri law.

The Commission thanks the representatives from the impacted taxing entities (Boone County Family Resources, City of Columbia, Boone County, Columbia Public Schools, and the Columbia and Boone County Library District) for their service on the Chapter 100 Review Panel in connection with this application.

Done this 30th day of May 2024.

ATTEST:

  
Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner

  
Justin Aldred  
District I Commissioner

  
Janet M. Thompson  
District II Commissioner

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ca.

May Session of the April Adjourned

Term. 20 24

County of Boone

In the County Commission of said county, on the

30th

day of May

20 24

the following, among other proceedings, were had, viz:


Now on this day, the County Commission of the County of Boone does hereby adopt a Senior Real Estate Property Tax Relief Program as set out in the attached order and ordinance the text of which is incorporated herein by reference.

Done this 30th day of May 2024.

ATTEST:



Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner  
Justin Aldred  
District I Commissioner  
Janet M. Thompson  
District II Commissioner

## Boone County Senior Real Estate Property Tax Relief Program

### 1. Tax Credit Authorized, Severability, Scope:

- a. Boone County hereby authorizes a tax credit to eligible taxpayers residing in Boone County as authorized by RSMo Sec. 137.1050, as amended, and as further set out herein.
- b. The provisions of this order and ordinance are severable. In the event that certain provisions of RSMo Sec. 137.1050 or this order and ordinance are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction the provisions of this order and ordinance that can be severed and read in such a way as to give continued effect to the remaining provisions of RSMo Sec. 137.1050 or this order and ordinance shall be so read.
- c. Nothing in this order and ordinance shall be construed to authorize or require the issuance of any refunds of property taxes paid prior to the effective date of this order and ordinance.
- d. Nothing in this order and ordinance shall be read to relieve the taxpayer of the obligation to pay the tax liability for those ad valorem taxes specifically excepted or excluded from this tax credit program.

### 2. Definitions:

- a. Applicable taxing jurisdictions. All taxing entities or districts levying ad valorem taxes in Boone County except those set out below as exceptions and exclusions.
- b. Eligible credit amount. The difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year.
- c. Eligible taxpayer. A Boone County, Missouri resident who:
  - i. Is sixty-two (62) years of age or older; and
  - ii. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
  - iii. Is liable for the payment of real property taxes on such homestead.
- d. Homestead. Real property actually occupied by an eligible taxpayer as their primary residence. An eligible taxpayer shall not claim more than one primary residence.
- e. Initial credit year. The year that a taxpayer became an eligible taxpayer, which shall be no earlier than January 1, 2024.
- f. Tax credit. The amount equal to an eligible taxpayer's eligible credit amount.

### 3. Application:

- a. An annual application for the credit shall be required from each eligible taxpayer. An eligible taxpayer shall have attained the age of 62 before January 1<sup>st</sup> of their initial credit year.



- b. The Boone County Collector, in cooperation with the other impacted elected officials, shall create an application and application process that will allow eligible taxpayers to apply for a senior tax credit.
- c. Said application shall require a notarized signature affirming to the truth of the matters represented in said application.
- d. Any false statements made in said application are punishable under the provisions of RSMo Sec. 575.050.
- e. For the year 2024, the application deadline shall be October 1, 2024. Thereafter, the application deadline shall be June 30<sup>th</sup> of each year.

**4. Exceptions and Exclusions:**

- a. The credit authorized herein shall not extend to the following ad valorem levies:
  - i. State Blind Pension Fund;
  - ii. Levies related to any and all voter-approved bond indebtedness from any taxing entity;
- b. New construction:
  - i. If an eligible taxpayer makes new construction and improvements to such taxpayer's homestead the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements.
- c. Annexation:
  - i. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit year, then the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

**5. Tax credit to be noted on tax bill and to applicable taxing jurisdictions:**

- a. The amount of the tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.
- b. The amount of credits authorized by this order and ordinance shall be reported to the applicable taxing jurisdictions by the county collector.

**6. Implementation:**

- a. The County and each of its elected officials are authorized and empowered to adopt such rules and procedures as are reasonably necessary to carry out and implement the provisions of this order and ordinance, and to develop and require such documents, applications, and instruments as may be necessary or desirable to permit the application for the tax credit authorized herein to be processed accurately, and to carry out, comply with, and perform the provisions set forth in this order and ordinance.

257 -2024

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ca.

May Session of the April Adjourned

Term. 20 24

County of Boone

In the County Commission of said county, on the 30th day of May 20 24

the following, among other proceedings, were had, viz:


Now on this day, the County Commission of the County of Boone does hereby approve the application for the organizational use of the Boone County Courthouse Plaza by The United States Exercise Tiger Foundation on June 6, 2024, from 10:00AM until 12:00PM for the D-Day Ceremony.

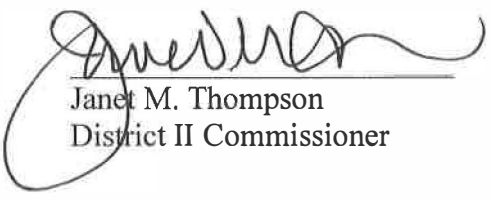
Done this 30th day of May 2024.

ATTEST:

  
Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner

  
Justin Aldred  
District I Commissioner

  
Janet M. Thompson  
District II Commissioner



# Boone County Commission

## APPLICATION FOR ORGANIZATIONAL USE OF BOONE COUNTY COURTHOUSE PLAZA

The undersigned organization hereby applies for a use permit to use the Boone County Courthouse Plaza as follows:

Organization: THE UNITED STATES EXERCISE TIGER FOUNDATION

Address: 1001 E. WALNUT ST., STE 200

City: COLUMBIA State: MO ZIP Code 65201

Phone: 573-356-0529 Website: www.exercise tiger.org

Individual Requesting Use: SUSAN HAINES

Position in Organization: NATIONAL EXEC DIRECTOR

Address: 1001 E. WALNUT ST. STE 200

City: COLUMBIA State: MO ZIP Code 65201

Phone: 573-356-3093 Email: shaine@socket.net

Event: D-DAY CEREMONY

Description of Use (ex. Concert, speaker, 5K): D-DAY CEREMONY

Date(s) of Use: JUNE 6, 2024

Start Time of Setup: 10  AM /  PM

Start Time of Event: 11  AM /  PM (If start times vary for multiple day events, please specify)

End Time of Event: 11:45  AM /  PM (If end times vary for multiple day events, please specify)

End Time of Cleanup: 12:00  AM /  PM SUSAN C. HAINES

Emergency Contact During Event: 573-356-3093 Phone: \_\_\_\_\_

Will this event be open to the public?  Yes  No

If yes, please explain the publicity that will be used to promote the event, including names and contact information of any promoters: NEWS Release -> ALL LOCAL MEDIA

Will you be selling non-food items?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

Missouri Department of Revenue Sales Tax Number: \_\_\_\_\_

County Merchant's License Number: \_\_\_\_\_

City Temporary Business License Number: \_\_\_\_\_

Will outside vendors be selling food, beverages or non-food items at this event?  Yes  No

If yes, please provide the following information (use separate sheet if necessary):

Vendor	Type of Sales	Contact Information	License Number(s)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Will you be requesting a road and/or sidewalk closure?  Yes  No

If yes, what road(s) and/or sidewalk(s)? \_\_\_\_\_  
\_\_\_\_\_

Please attach to application a copy of the order showing City of Columbia City Council approval.

Does your event include cooking or use of open flames?  Yes  No

If yes, please provide the Columbia Fire Department Special Events Permit Number: \_\_\_\_\_

Please attach to application a copy of the approved Columbia Fire Department Special Events Permit

Events that may pose increased responsibilities to the local law enforcement may be required to enlist the services of a professional security company. This will be determined by the Boone County Sheriff's Department and Boone County Commission. If necessary, have you hired a security company to handle security arrangements for this event?

Yes  No

If yes, please provide the following:

Security Company: \_\_\_\_\_

Contact Person Name and Position: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Will you be using portable toilets for your event?  Yes  No

\*\*Please note: portable toilets are not permitted on the Boone County Courthouse Plaza grounds. Please contact the City of Columbia for options.

If your event is such that requires insurance per the Boone County Courthouse Plaza Rules and Regulations, please provide a copy of acquired insurance plan.

How many attendees (including volunteers) do you anticipate being at your event? 50

If you anticipate more than 50 attendees (including volunteers) at your event, please detail your safety plan in the event of an emergency. If you have a separate Fire Safety, Public Safety and Evacuation Plan, please submit with application.

ND

If you anticipate more than 1000 attendees (including volunteers), please provide the names and contact information of your crowd managers (1 per every 250 attendees):

ND

Will the majority of attendees be under the age of 18?  Yes  No

If yes, please note the number of adult supervisors in attendance: \_\_\_ # adults per \_\_\_ # minors

Will you need access to electricity?  Yes  No

Will you be using amplifiers?  Yes  No

Will you be serving food and/or non-alcoholic drinks?  Yes  No

If yes, will you be **selling** food and/or non-alcoholic drinks?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

Missouri Department of Revenue Sales Tax Number: \_\_\_\_\_

County Merchant's License Number: \_\_\_\_\_

City Temporary Business License Number: \_\_\_\_\_

Will you be serving alcoholic beverages?  Yes  No

If yes, will you be **selling** alcoholic beverages?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

State Liquor License Number: \_\_\_\_\_

County Liquor License Number: \_\_\_\_\_

City Liquor License Number: \_\_\_\_\_

A deposit is required for use of the Boone County Courthouse Plaza. Please refer to the Boone County Courthouse Plaza Rules and Regulations for the deposit fee schedule. Boone County Facilities Maintenance Staff will inspect the Courthouse Plaza before and after each event. If staff finds the Courthouse Plaza is left the condition in which it was found, the deposit will be refunded to the organization. Please indicate below to whom the refund check should be issued:

Name/Organization: USTF - EXERCISE TIGER FOUNDATION  
Address: 1001 E WALNUT ST, STE 200  
City: COLUMBIA State: MO ZIP Code 65201

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To notify the Columbia Police Department and Boone County Sheriff's Department of time and date of use and abide by all applicable laws, ordinances and county policies in using Courthouse Plaza grounds.
2. To abide by all rules and regulations as set forth in the Boone County Courthouse Plaza Rules and Regulations document updated July 11, 2013 and attached to this document.
3. To remove all trash or other debris that may be deposited (by participants) on the courthouse grounds and/or in rooms by the organizational use.
4. To repair, replace, or pay for the repair or replacement of damaged property including shrubs, flowers or other landscape caused by participants in the organizational use of courthouse grounds and/or carpet and furnishings in rooms.
5. To conduct its use of Courthouse Plaza grounds in such a manner as to not unreasonably interfere with normal courthouse and/or Boone County Government building functions.
6. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use on the courthouse grounds and/or use of rooms as specified in this application.

Organization Representative/Title: SUSAN C. HAINES, NAT. EXEC. DIR  
Address: 1001 E. WALNUT ST, STE 200, COLUMBIA, MO 65201  
Phone Number: 573-356-0529 duty ph Date of Application: May 28, 2024  
Email Address: shaine@socket.net  
Signature: Susan C. Haines

Applications may be submitted in person or by mail to the Boone County Commission, 801 E. Walnut, Room 333, Columbia, MO 65201 or by email to [commission@boonecountymmo.org](mailto:commission@boonecountymmo.org).

#### PERMIT FOR ORGANIZATIONAL USE OF BOONE COUNTY COURTHOUSE PLAZA

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

Brianna L. Benson  
County Clerk

BOONE COUNTY, MISSOURI

[Signature]  
County Commissioner

DATE: 5/30/2024

**EXERCISE TIGER ASSOCIATION**

1005 CHERRY STREET SUITE 211 B  
COLUMBIA, MO 65201

1232

80-169/815  
01

DATE May 27 2024

CHECK AMOUNT

PAY TO THE ORDER OF

Boone County

\$100.00

One hundred dollars and 00/100

DOLLARS

Photo Safe Deposit  
Details on back



THE  
**Callaway Bank**

ESTABLISHED 1857 • MEMBER FDIC

FOR

use of BC Blast - D-Day

Anna C. Haines

⑈001232⑈

⑈081501696⑈

⑈493849⑈

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI }  
County of Boone } ea.

May Session of the April Adjourned

Term. 20 24


In the County Commission of said county, on the 30th day of May 20 24

the following, among other proceedings, were had, viz:

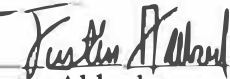
Now on this day, the County Commission of the County of Boone does hereby approve the application for the organizational use of the Boone County Courthouse Plaza by Disturbed Entertainment, LLC on June 13, 2024, from 3:30PM until 10:30PM for the Columbia Arts Festival.


Done this 30th day of May 2024.

ATTEST:

  
Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner

  
Justin Aldred  
District I Commissioner

  
Janet M. Thompson  
District II Commissioner





# Boone County Commission

## APPLICATION FOR ORGANIZATIONAL USE OF BOONE COUNTY COURTHOUSE PLAZA

The undersigned organization hereby applies for a use permit to use the Boone County Courthouse Plaza as follows:

Organization: Disturbed Entertainment, LLC.

Address: 217 W. Broadway, Apt C24

City: Columbia State: MO ZIP Code 65203

Phone: 573-825-0194 Website: HipHopUnity.org

Individual Requesting Use: Nicholas Rodriguez

Position in Organization: Founder/Creator

Address: 217 W. Broadway, Apt C

City: Columbia State: MO ZIP Code 65203

Phone: 573-825-0194 Email: unityhopcomo@gmail.com

Event: Columbia Arts Festival

Description of Use (ex. Concert, speaker, 5K): Arts Festival (performers including musicians, dancers, fire spinners)

Date(s) of Use: Thursday, June 13, 2024

Start Time of Setup: 3:30PM AM/PM

Start Time of Event: 5:00PM AM/PM (If start times vary for multiple day events, please specify)

End Time of Event: 9:00PM AM/PM (If end times vary for multiple day events, please specify)

End Time of Cleanup: 10:30PM AM/PM

Emergency Contact During Event: Nicholas Rodriguez Phone: 573-825-0194

Will this event be open to the public?  Yes  No

If yes, please explain the publicity that will be used to promote the event, including names and contact information of any promoters: \_\_\_\_\_

Facebook, LinkedIn, Instagram, Twitter, Snapchat, social media

How many attendees (including volunteers) do you anticipate being at your event? 100

If you anticipate more than 50 attendees (including volunteers) at your event, please detail your safety plan in the event of an emergency. If you have a separate Fire Safety, Public Safety and Evacuation Plan, please submit with application.

**If there is a weather events, we will work together to instruct crowd to a safe area. In the event of a public safety emergency, we will have staff to help with crowd control.**

If you anticipate more than 1000 attendees (including volunteers), please provide the names and contact information of your crowd managers (1 per every 250 attendees):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Will the majority of attendees be under the age of 18?  Yes  No

If yes, please note the number of adult supervisors in attendance: \_\_\_# adults per \_\_\_#minors

Will you need access to electricity?  Yes  No

Will you be using amplifiers?  Yes  No

Will you be serving food and/or non-alcoholic drinks?  Yes  No

If yes, will you be **selling** food and/or non-alcoholic drinks?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

Missouri Department of Revenue Sales Tax Number: 471893507

County Merchant's License Number: \_\_\_\_\_

City Temporary Business License Number: \_\_\_\_\_

Will you be serving alcoholic beverages?  Yes  No

If yes, will you be **selling** alcoholic beverages?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

State Liquor License Number: \_\_\_\_\_

County Liquor License Number: \_\_\_\_\_

City Liquor License Number: \_\_\_\_\_

Will you be selling non-food items?  Yes  No

If yes, please provide the following with copies of licenses attached to application:

Missouri Department of Revenue Sales Tax Number: 471893507

County Merchant's License Number: \_\_\_\_\_

City Temporary Business License Number: BL020883

Will outside vendors be selling food, beverages or non-food items at this event?  Yes  No

If yes, please provide the following information (use separate sheet if necessary):

Vendor	Type of Sales	Contact Information	License Number(s)
<u>2 Odd Dawgs</u>	<u>Food</u>	<u>573-529-1582</u>	<u>BL004392</u>
<u>MISSVEE'SKITCHEN</u>	<u>Food</u>	<u>314-332-7323</u>	<u>BL022517</u>
_____	_____	_____	_____

Will you be requesting a road and/or sidewalk closure?  Yes  No

If yes, what road(s) and/or sidewalk(s)? \_\_\_\_\_

Please attach to application a copy of the order showing City of Columbia City Council approval.

Does your event include cooking or use of open flames?  Yes  No

If yes, please provide the Columbia Fire Department Special Events Permit Number: In process

Please attach to application a copy of the approved Columbia Fire Department Special Events Permit

Events that may pose increased responsibilities to the local law enforcement may be required to enlist the services of a professional security company. This will be determined by the Boone County Sheriff's Department and Boone County Commission. If necessary, have you hired a security company to handle security arrangements for this event?

Yes  No

If yes, please provide the following:

Security Company: \_\_\_\_\_

Contact Person Name and Position: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Will you be using portable toilets for your event?  Yes  No

\*\*Please note: portable toilets are not permitted on the Boone County Courthouse Plaza grounds. Please contact the City of Columbia for options.

If your event is such that requires insurance per the Boone County Courthouse Plaza Rules and Regulations, please provide a copy of acquired insurance plan.

A deposit is required for use of the Boone County Courthouse Plaza. Please refer to the Boone County Courthouse Plaza Rules and Regulations for the deposit fee schedule. Boone County Facilities Maintenance Staff will inspect the Courthouse Plaza before and after each event. If staff finds the Courthouse Plaza is left the condition in which it was found, the deposit will be refunded to the organization. Please indicate below to whom the refund check should be issued:

Name/Organization: Disturbed Entertainment, LLC

Address: 217 W. Broadway, Apt C24

City: Columbia State: MO ZIP Code 65203

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To notify the Columbia Police Department and Boone County Sheriff's Department of time and date of use and abide by all applicable laws, ordinances and county policies in using Courthouse Plaza grounds.
2. To abide by all rules and regulations as set forth in the Boone County Courthouse Plaza Rules and Regulations document updated July 11, 2013 and attached to this document.
3. To remove all trash or other debris that may be deposited (by participants) on the courthouse grounds and/or in rooms by the organizational use.
4. To repair, replace, or pay for the repair or replacement of damaged property including shrubs, flowers or other landscape caused by participants in the organizational use of courthouse grounds and/or carpet and furnishings in rooms.
5. To conduct its use of Courthouse Plaza grounds in such a manner as to not unreasonably interfere with normal courthouse and/or Boone County Government building functions.
6. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use on the courthouse grounds and/or use of rooms as specified in this application.

Organization Representative/Title: Nicholas Rodriguez

Address: 217 W. Broadway, Apt C24

Phone Number: 573-825-0194 Date of Application: \_\_\_\_\_

Email Address: unityhopcomo@gmail.com

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

**Applications may be submitted in person or by mail to the Boone County Commission, 801 E. Walnut, Room 333, Columbia, MO 65201 or by email to [commission@boonecountymmo.org](mailto:commission@boonecountymmo.org).**

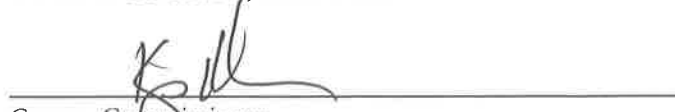
**PERMIT FOR ORGANIZATIONAL USE OF BOONE COUNTY COURTHOUSE PLAZA**

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

BOONE COUNTY, MISSOURI

  
County Clerk

  
County Commissioner

DATE: 5/30/2024