



Thomas A. Schweich

Missouri State Auditor

Clark County



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Clark County

Financial Condition	As noted in our prior audit report, the General Revenue Fund and the 1/2 Cent Sales Tax-Jail Operations Fund remain in poor financial condition. The General Revenue Fund ending cash balance fell from \$168,375 in 2008 to \$20,164 in 2011, and the General Revenue Fund continues to subsidize the 1/2 Cent Sales Tax-Jail Operations Fund by more than \$200,000 per year.
County Procedures	County employees are not bonded. In addition, the County Assessor is not bonded as required by law. The county paid \$50,000 for four acres of land, but did not obtain an appraisal or explain how the purchase price was determined.
Sheriff Controls and Procedures	As noted in our prior audit report, weaknesses in accounting controls and procedures continue to exist in the Sheriff's office. Accounting duties are not adequately segregated, and the Sheriff does not review accounting records or monthly reconciliations. The Sheriff does not have proper controls to follow-up and ensure timely collection of amounts billed to other counties for the housing of inmates, so amounts due could remain uncollected. The Sheriff does not turn over commissary commissions and phone card profits to the County Treasurer, and the purchases made with these monies are not approved by the County Commission. The Sheriff charges inmates a \$4 booking fee, but, according to an Attorney General's opinion, there is no statutory authority to collect this fee. The Sheriff does not have written contracts with Lewis, Schuyler, and Scotland counties for the boarding of inmates. The Sheriff does not routinely follow up on outstanding checks for the inmate account.
County Sales Tax	In 2011, General Revenue property tax revenues were not sufficiently reduced by 50 percent of sales tax revenues, and excess property tax collections totaled approximately \$50,000.
Closed Minutes	The county did not always comply with the Sunshine Law. Reasons for closing meetings were not always documented, and the County Commission closed a meeting to discuss a construction bid for the new courthouse, which is not allowed to be discussed in closed session.
Computer Controls	The County Clerk, County Collector, County Assessor, County Recorder, and County Treasurer offices do not require computer passwords be changed periodically, and only the Treasurer's and Sheriff's offices have a security control to shutdown computers after inactivity and detect or prevent incorrect login attempts. Data is not backed up by the County Clerk or County Treasurer, and backup data maintained by other offices is not

always tested. The county does not have formal emergency contingency plans and has not made formal arrangements for the use of backup facilities in the event of a disaster or other disruption of services.

Capital Assets	Capital asset records are in need of improvement. The county does not have procedures to identify capital asset purchases and dispositions throughout the year, property is not tagged for specific identification, and the County Clerk does not request that annual physical inventories be performed.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

American Recovery and Reinvestment Act (Federal Stimulus)	<p>The county was awarded the following Federal Stimulus monies during the audit period:</p> <p>Taxable general obligation bonds totaling \$4,000,000, made available through the Build America Recovery Zone Economic Development Bonds program, were issued by the county to build a new courthouse. The county had expended \$1,352,111 through December 31, 2011.</p> <p>A \$27,311 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended to purchase a new vehicle and upgrades to an existing vehicle in the Sheriff's office.</p> <p>A \$3,678 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which was received and expended for purchasing vehicle equipment and body armor.</p>
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Clark County

We have audited certain operations of Clark County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, Certified Public Accountants, was engaged to audit the financial statements of Clark County for the 2 years ended December 31, 2010. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2011. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Clark County.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with a large, stylized "S" at the end.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Clark County

Management Advisory Report

State Auditor's Findings

1. Financial Condition

As noted in our prior audit report, the General Revenue Fund and the 1/2 Cent Sales Tax-Jail Operations Fund remain in poor financial condition. The following table reflects the ending cash balances of these funds over the last 4 years, as reported in the county's audited financial statements:

Fund	Ending Cash Balance, Year Ended December 31,			
	2011 Actual	2010 Actual	2009 Actual	2008 Actual
General Revenue	\$ 20,164	91,340	111,885	168,375
1/2 Cent Sales Tax-Jail Operations	8,590	(46,978)	(34,979)	(12,400)

The county historically budgets a \$0 ending cash balance in these funds. In 2011, the county settled a lawsuit involving a grant for the stabilization of the old courthouse. Settlement and legal costs paid by the county totaled \$30,486. In addition, property taxes have not been rolled back sufficiently resulting in approximately \$50,000 in over collection of property tax revenue as of December 31, 2011 (see MAR finding number 4). Also, the Sheriff's office lack of follow-up on board bills has resulted in up to \$35,580 in uncollected board bills (see MAR finding number 3). The commission approved a 5 percent cost of living raise to elected officials and county employees beginning in 2009. The increase for elected officials and employees resulted in approximately \$49,000 in additional annual salary costs.

In 2007, all funding for Sheriff's office operations were shifted to the 1/2 Cent Sales Tax-Jail Operations Fund; however, the General Revenue Fund continues to subsidize this fund with transfers totaling \$508,595 for the 2 years ended December 31, 2011. The county estimates \$238,707 will be transferred in 2012.

The County Commission indicated it is aware of the concern and is continually trying to reduce disbursements and maximize receipts currently generated as a result of the current economic downturn.

It is essential the County Commission address the situation both in the immediate and long-term future. To improve the financial condition of the county, the County Commission should review disbursements and reduce discretionary spending as much as possible, evaluate controls and management practices to ensure efficient use of county resources, and attempt to maximize all sources of revenue.

Recommendation

The County Commission closely monitor the county's financial condition and continue to take the necessary steps to improve the financial condition of the General Revenue Fund and the 1/2 Cent Sales Tax-Jail Operations Fund. The County Commission should perform long-term planning and take



Clark County
Management Advisory Report - State Auditor's Findings

advantage of any opportunities to decrease disbursements and maximize revenues.

Auditee's Response

The County Commission provided the following response:

We agree with the finding and are aware of the financial condition of the county and will continue to monitor all of the county funds with particular emphasis on the General Revenue Fund and 1/2 Cent Sales Tax-Jail Operations Fund.

2. County Procedures

The Assessor has not obtained bond coverage, and employees handling receipts are not properly bonded. In addition, the county does not obtain appraisals prior to purchasing real estate.

2.1 Bond coverage

County employees are not bonded. In addition, the County Assessor has not obtained bond coverage as required by state law. The County Assessor indicated she did not believe this bond was necessary because of the small amount of monies collected; however, Section 53.040, RSMo, requires bond coverage of at least \$1,000 for the County Assessor. As a means of safeguarding assets and reducing the county's risk if a misappropriation of funds would occur, all employees and officials handling monies should be adequately bonded.

A similar condition was noted in our prior audit report.

2.2 Land purchase

The county did not obtain an appraisal for the purchase of land. As a result, there is no assurance the county paid fair market value for the land. On May 6, 2010, the county paid \$50,000 for four acres of land to construct a new Road and Bridge Department facility. The County Commission could not provide an explanation for making the purchase without obtaining an appraisal or how the \$50,000 sale price was determined.

Good business practice requires that major real estate purchases be formally and independently appraised to ensure a reasonable price is paid, and discussions and reasons supporting the eventual purchase are documented.

Recommendations

The County Commission:

- 2.1 Evaluate the cost effectiveness of obtaining adequate bond coverage for all county employees and officials with access to monies.
- 2.2 Obtain appraisals before purchasing real estate.



Clark County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The County Commission provided the following responses:

2.1 *We agree with the finding and will inquire with our insurance company regarding bond coverage for county employees handling monies.*

2.2 *We will obtain appraisals in the future.*

The County Assessor provided the following response:

2.1 *I will look into obtaining bond coverage.*

3. Sheriff Controls and Procedures

Weaknesses in accounting controls and procedures continue to exist in the Sheriff's office. The Sheriff's office processed approximately \$116,000 and \$124,000 during the 2 years ended December 31, 2011 and 2010, respectively.

3.1 Segregation of duties

Accounting duties are not adequately segregated. The Sheriff's office maintains three bank accounts: one clerk performs all duties related to the general account, and another clerk performs all duties related to the inmate account and the commissary commission account. Each clerk is responsible for receiving monies, maintaining accounting records, depositing and disbursing funds, and preparing month-end bank reconciliations. The Sheriff does not review accounting records or monthly reconciliations.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are adequately safeguarded. If adequate segregation cannot be achieved due to limited staff available, the Sheriff should implement a documented independent or supervisory review of the accounting records.

3.2 Accounts receivable

The Sheriff does not have proper controls to follow-up and ensure the timely collection of amounts billed to other counties for the housing of inmates. Due to poor record keeping, we were unable to determine an accurate accounts receivable balance. We noted \$35,580 of board bills which did not have a receipt slip attached or documentation indicating they had been paid, with several board bills dating back to 2007. The Sheriff's Department collected approximately \$214,000 in board bills for the 2 years ended December 31, 2011.

The jail secretary bills other counties based on the date of release of inmates. When payment is received, a copy of the receipt slip issued for the payment received is placed in the file; however, receipts are not matched with the bills in a timely manner. In addition, the Sheriff's office does not prepare a summary list of past due amounts and does not know how much is outstanding. Also, the Sheriff's office does not normally perform additional collection efforts such as follow-up phone calls or letters for unpaid bills.



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For example, a board bill for Scotland County totaling \$350 for an inmate held from June 13, 2011, through June 23, 2011, was unpaid as of March 5, 2012, with no documented follow up performed. The Sheriff's office contacted Scotland County after we inquired about the bill, and payment was received on March 11, 2012.

Procedures to monitor and follow up on past due balances are necessary to ensure payment is properly received for the services billed. Failure to monitor unpaid amounts due may result in lost revenue.

3.3 Commissary commissions

The Sheriff maintains commissary commissions and phone card profits outside the county treasury and uses these monies to purchase items for the office and inmates. According to the Sheriff's office records, commissary commissions totaled \$3,247 and \$3,379, and phone card profits totaled \$418 and \$768 for the year ended December 31, 2011 and 2010, respectively. The commissions and profits are not turned over to the County Treasurer.

The purchases made with these monies are not approved by the County Commission and are not handled through the normal county procurement and budget process. As of December 31, 2011, the Sheriff's Commissary account had a reconciled bank balance of \$3,199.

All commissary commissions and phone card profits should be turned over to the County Treasurer monthly. There is no statutory authority for the Sheriff to hold these accountable fees and make disbursements outside the normal county procurement process.

3.4 Booking fee

A \$4 booking fee is charged to inmates when the Sheriff's office prepares board bills for county inmates. The Sheriff's office charged approximately \$1,100 in booking fees for the 2 years ended December 31, 2011. Attorney General's Opinion No. 124, 2009 to George, states there is no statutory authority for the Sheriff to charge a booking fee. Therefore, it appears the Sheriff does not have authority to collect these fees.

3.5 Contracts for services

The Sheriff's office has verbal agreements with Lewis, Schuyler, and Scotland Counties for the boarding of inmates at \$35 per day. Section 432.070, RSMo, requires the county to have all contracts in writing. Written agreements, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

3.6 Outstanding checks

The Sheriff does not routinely follow up on outstanding checks for the inmate account. As a result, at March 14, 2012, 90 checks totaling \$303 had been outstanding in the inmate account for over a year, with some dating back to 2009.



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Follow up on outstanding checks is necessary to ensure monies are appropriately disbursed to the payee or as otherwise provided by state law.

Similar conditions
previously reported

Similar conditions to sections 3.1, 3.2, 3.3 and 3.6 were noted in our prior audit report.

Recommendations

The Sheriff:

- 3.1 Adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented.
- 3.2 Compare board billings and subsequent payments received on a regular basis to ensure payments are received timely and follow up on any unpaid amounts.
- 3.3 Disburse all commissary commissions and phone card profits in the commissary account to the County Treasurer and disburse all future commissions and profits to the County Treasurer monthly.
- 3.4 Discontinue charging and collecting booking fees.
- 3.5 And the County Commission enter into written agreements for the boarding of inmates.
- 3.6 Routinely follow up on outstanding checks. Old outstanding checks should be voided and reissued to payees who can be readily located. If payees cannot be located, the amount should be disbursed in accordance with state law.

Auditee's Response

The Sheriff provided the following written responses:

- 3.1 *Somewhat agree with your findings; however, the method we operate under works and we have had no issues of accountability and/or loss of accountability. All money is accountable, with no loss of money and spot checks are done by me, to ensure continued accountability is maintained.*
- 3.2 *Board bills with other counties, I do take responsibility for and my office does need to do a better job of accounting for money owed Clark County by other agencies as you recommended. Monthly checks of unpaid bills from surrounding counties will begin immediately and late notices will be sent to surrounding counties of unpaid debt.*



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- 3.3 *Your recommendation is being taken seriously and I am working with the Treasurer to turn over these funds through the normal county procurement and budget process immediately.*
- 3.4 *The \$4 booking fee was terminated as soon as your team identified this to be a discrepancy.*
- 3.5 *The need for written agreements for surrounding county's board bill costs has been made aware to the County Commission.*
- 3.6 *My Jail Administrator and I are working with the County Treasurer to follow her guidelines as to how and when this money will be turned over to her and the procedures we will follow to ensure proper disposition of all unclaimed money.*

The County Commission provided the following response:

- 3.5 *We are currently drafting contracts for the boarding of other counties' inmates and anticipate the process being completed within 30 days.*

4. County Sales Tax

In 2011, General Revenue property tax revenues were not sufficiently reduced by 50 percent of sales tax revenues. The County Clerk indicated she used incorrect numbers in her calculation of the roll back. Although the required property tax reduction was approximately \$147,000, the actual property tax revenue reduction was only \$97,000, resulting in excess property tax revenue collections of approximately \$50,000.

Section 67.505.3, RSMo, provides property taxes are to be reduced by voter approved percentages of sales tax revenue.

Recommendation

The County Commission ensure appropriate adjustments are made to the levy in the future to reflect excess property taxes collected.

Auditee's Response

The County Commission and County Clerk provided the following response:

We agree with the finding and will review and monitor our procedures to ensure compliance.

5. Closed Minutes

The County did not always comply with the Sunshine Law. The County Commission held 15 closed meetings during 2010 and 2011.

- Reasons for closing meetings were not always documented. During the 2 years ended December 31, 2011, the open meeting minutes did not include a reason for closing nine of the meetings.



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Management Advisory Report - State Auditor's Findings

- The County Commission closed a meeting on June 23, 2011, to discuss a construction bid for the new courthouse. The Sunshine Law does not allow this topic to be discussed in closed session.

Chapter 610, RSMo, provides the question of holding a closed meeting and the reason for the closed meeting be voted on in an open meeting. The law also provides guidance on which discussion topics and actions are allowable in closed meetings.

Recommendation

The County Commission ensure items discussed in closed meetings comply with the Sunshine Law and ensure open meeting minutes document the reason and the corresponding vote for entering closed session.

Auditee's Response

The County Commission provided the following response:

We agree with the finding and will ensure we are in compliance with the Sunshine Law concerning closed meetings.

6. Computer Controls

Controls over county computer systems are not sufficient to prevent unauthorized access, or to restore key systems in the event of a disaster or systems failure. As a result, county records are unprotected and susceptible to damage or theft.

6.1 Users passwords

Passwords are not required to be periodically changed in the offices of County Clerk, County Collector, County Assessor, County Recorder, and County Treasurer. Changing passwords periodically limits access to data files and programs to only those individuals who need access for completion of job responsibilities, and reduces the possibility of unauthorized users.

6.2 Computer inactivity

A security control is not in place in any county offices, except for the Treasurer's and Sheriff's offices, to shut down computers after a certain period of inactivity and detect or prevent incorrect login attempts. As a result, unauthorized individuals could access an unattended computer and have unrestricted access to programs and data files. To help protect computer files, security controls should be implemented to shut down the system after a certain period of inactivity and to detect and prevent incorrect login attempts.

6.3 Backup data

Data is not backed up by the County Clerk or County Treasurer. In addition, backup data maintained by the other county offices is not always tested to help prevent loss of information and ensure all essential county information and computer systems can be recovered following a disaster or computer failure.

Preparation of backup data, preferably on a daily or at least weekly basis, periodic testing to ensure it is adequate, and off-site storage would provide increased assurance county data could be recreated if necessary.



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6.4 Contingency plan

The county does not have formal emergency contingency plans and has not made formal arrangements for the use of backup facilities in the event of a disaster or other disruption of services.

Contingency plans should include plans for a variety of situations, such as short- and long-term plans for backup hardware, software, facilities, personnel, and power usage. Involvement of users in contingency planning is important since users will likely be responsible for maintaining at least a portion of the backups under various contingencies. The major benefit of a thorough contingency plan is the ability of the county to recover rapidly from disaster or extraordinary situations that might cause considerable loss or disruption to the county. Because of the degree of reliance on data processing, the need for contingency planning is evident.

Similar conditions
previously reported

Similar conditions to sections 6.1, 6.2, and 6.3 were noted in our prior audit report.

Recommendations

The County Commission:

- 6.1 Work with the County Clerk, County Collector, County Assessor, County Recorder, and County Treasurer to require passwords for all employees, which are confidential and periodically changed to prevent unauthorized access to the county's computers and data.
- 6.2 Work with the County Clerk, County Collector, County Assessor, County Recorder, and Prosecuting Attorney to establish a security control requiring computers to shut down after a certain period of inactivity.
- 6.3 Ensure backup data is stored in a secure off-site location and tested on a regular, predefined basis.
- 6.4 Work with county officials to develop formal contingency plans for the various computer systems.

Auditee's Response

The County Commission provided the following responses:

- 6.1 *We do not believe this is a significant security threat for the County Clerk or County Treasurer.*
- 6.2 *We do not believe this is a significant security threat for the County Clerk.*
- 6.3 *We will back-up at least weekly.*



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6.4 *We will develop a disaster plan for the county as soon as all county offices have moved into the new courthouse in approximately 3 months.*

The County Collector, County Assessor, and Recorder of Deeds provided the following response:

6.1 *We will contact our IT vendor and implement this when we move into the new courthouse in approximately 3 months.*

The County Collector, County Assessor, Recorder of Deeds, and Prosecuting Attorney provided the following response:

6.2 *We will contact our IT vendor and implement this when we move into the new courthouse in approximately 3 months.*

7. Capital Assets

Capital asset records are in need of improvement. At December 31, 2011, county property, excluding buildings and vehicles, was valued at approximately \$2 million on the county insurance policy.

As noted in previous reports, procedures and records to account for county property are not adequate. The county does not have procedures in place to identify capital asset purchases and dispositions throughout the year. Property is also not tagged for specific identification. In addition, the County Clerk does not request annual physical inventories be performed by the various offices.

Adequate capital asset records and procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Procedures to track capital asset purchases and dispositions throughout the year and compare to physical inventory results would enhance the county's ability to account for capital assets and potentially identify unrecorded additions and dispositions, identify obsolete assets, and deter and detect theft of assets. Proper tagging of county property items and specific identification of property locations are necessary to reduce the possibility of improper personal use of county property. Section 49.093, RSMo, provides that the officer or their designee of each county department is responsible for performing annual inspections and inventories of county property used by their department and for submitting an inventory report to the County Clerk.

Recommendation

The County Commission and the County Clerk work with other county officials to ensure complete and accurate inventory records are maintained, annual physical inventories are conducted, and procedures are implemented for tracking capital asset purchases and dispositions throughout the year. In



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Management Advisory Report - State Auditor's Findings

addition, all capital assets should be adequately tagged and identified as county property.

Auditee's Response

The County Commission provided the following response:

We will develop an inventory form and ensure tags are affixed to all county owned property.

Clark County

Organization and Statistical Information

Clark County is a county-organized, third-class county. The county seat is Kahoka.

Clark County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 53 full-time employees and 12 part-time employees on December 31, 2011.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2012	2011
Ronald Brewer, Presiding Commissioner	\$	25,662
Jerry Neyens, Associate Commissioner		23,562
Roger Sedore, Associate Commissioner		23,562
Mary D. Jones Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Leih Ann Hayden, County Clerk		35,700
John Moon, Prosecuting Attorney		43,050
Paul Gaudette, Sheriff		42,000
Roberta McAfee, County Treasurer		26,418
Edwin Wilson, County Coroner		9,975
Linda Shoup, Public Administrator		15,750
Michelle Allen, County Collector (2), year ended February 29, 2012	47,186	
Donna F. Oilar, County Assessor, year ended August 31, 2011		35,700

(1) Compensation is paid by the state.

(2) Includes \$11,486 of commissions earned for collecting drainage district and city property taxes.

New County Courthouse

In February 2010, the county passed a 1/2-cent sales tax for 20 years for the purpose of constructing a new courthouse. The proceeds will be used to pay the principal and interest on taxable general obligation bonds of \$4,000,000 issued by the county for the project. The taxable bonds were issued as part of the Build America Recovery Zone Economic Development Bonds program which provides for 45 percent in federal reimbursements on the



Clark County Organization and Statistical Information

total interest payments. The bonds are scheduled to be paid off in 2030. The remaining principal and interest due on the bonds at December 31, 2011, was \$4,000,000 and \$2,722,184, respectively. The county will receive \$1,224,983 in future federal reimbursements on the interest payments.

Financing Arrangements

The county has entered into two lease purchase agreements for road and bridge equipment. At December 31, 2011, the balance of the leases totaled approximately \$99,000. Principal and interest payments are made from the 1/2-Cent Sales Tax-Road and Bridge Fund.

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

According to county personnel, the county was awarded the following American Recovery and Reinvestment Act of 2009 (ARRA) funding during the 2 years ended December 31, 2011:

The county issued \$4,000,000 of taxable general obligation bonds as part of the Build America Recovery Zone Economic Development Bonds program. The bonds were authorized by ARRA and made available through the Missouri Department of Economic Development (DED). The DED allocated the bonds to Clark County after all Missouri counties had the opportunity to submit qualifying construction projects to the department. The bonds are being used to construct a new courthouse. The county has spent \$1,352,111 for the 2 years ended December 31, 2011.

A \$27,311 Recovery Act: Edward Byrne Memorial Justice Assistance Grant was awarded by the U.S. Department of Justice for purchasing a new vehicle and upgrades to an existing vehicle in the Sheriff's office. During the 2 years ended December 31, 2010, \$27,311 was received and expended by the Sheriff's office related to this grant.

A \$3,678 Recovery Act: Edward Byrne Memorial Justice Assistance Grant was awarded by the U.S. Department of Justice for purchasing vehicle equipment and body armor for the Sheriff's office. During the 2 years ended December 31, 2010, \$3,678 was received and expended by the Sheriff's office related to this grant.