



Thomas A. Schweich

Missouri State Auditor

Cedar County

January 2013
Report No. 2013-03



<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Cedar County

County Disbursements	<p>The county did not solicit bids when purchasing a patrol vehicle, and when it did solicit bids, the county did not always document why the low bid was not chosen or why it paid more than the accepted bid amount. The county did not select the low bidder for software and paid the vendor \$2,300 more than the quoted price, and the county paid a dispatching equipment vendor \$6,000 more than the bid amount. The county did not solicit proposals for legal services and did not obtain adequate documentation for \$41,000 in legal fees paid during the audit period. The county did not document its evaluation and selection of architectural and engineering services related to the construction of a county law enforcement facility, and it is estimated these services will cost approximately \$362,000. As noted in our prior audit report, the county lacks adequate procedures for monitoring fuel used by the Road and Bridge and Sheriff's departments.</p>
County Collector's Controls and Procedures	<p>The County Collector failed to accurately calculate amounts withheld from tax collections for the Assessment Fund, and the Assessment Fund is due \$57,000. The County Collector did not withhold approximately \$4,800 in commissions on railroad and utility taxes, and this amount is due to the General Revenue Fund. The County Collector's computerized property tax system does not provide adequate accountability of the numerical sequence of transaction numbers or prevent the editing of transaction dates.</p>
Prosecuting Attorney's Controls and Procedures	<p>As noted in our prior audit report, accounting duties are not adequately segregated, and a documented supervisory review is not performed. Receipts are not always deposited timely, and manual receipt slips issued are not reconciled with monies posted to the computerized accounting system to ensure all monies received are properly recorded and deposited. The Prosecuting Attorney's Office does not always disburse restitution payments in accordance with the court's instructions, and some payments were made to different victims than noted in court records.</p>
Sheriff's Controls and Procedures	<p>Accounting duties are not adequately segregated, and receipting and depositing procedures need improvement. The numerical sequence of receipt slip numbers is not accounted for properly, receipts are not reconciled to deposits, the method of payment is not always recorded, and monies are not always deposited timely. Monthly bank reconciliations have not been performed since June 2011, and liabilities are not identified and reconciled to the cash balance each month. Deposits are not recorded in the check register and a running cash balance is not maintained, so disbursement errors were not identified, and some bond receipts were not disbursed in a timely manner.</p>
Sunshine Law	<p>The county did not always document the vote for closing the meeting or cite the specific statute and subsection allowing the closure, and some topics discussed in closed meetings were not allowable.</p>

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)	Cedar County did not receive any federal stimulus monies during the audited time period.
---	--

*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.

All reports are available on our website: <http://auditor.mo.gov>

Cedar County

Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory Report - State Auditor's Findings	1. County Disbursements4 2. County Collector's Controls and Procedures6 3. Prosecuting Attorney's Controls and Procedures8 4. Sheriff's Controls and Procedures10 5. Sunshine Law12
---	---

Organization and Statistical Information	14
---	----



THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Cedar County

We have audited certain operations of Cedar County in fulfillment of our duties under Section 29.230, RSMo. In addition, Davis, Lynn & Moots, PC, Certified Public Accountants, was engaged to audit the financial statements of Cedar County for the 2 years ended December 31, 2011. 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 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, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Cedar County.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Donna Christian, CPA, CGFM
In-Charge Auditor:	Roberta Bledsoe
Audit Staff:	Joshua Allen CPA, CFE
	David Olson
	Rebekah Seabaugh
	Toni Wade

Cedar County

Management Advisory Report

State Auditor's Findings

1. County Disbursements

Procedures relating to procurement and disbursement of county funds need improvement. Adequate procedures are not in place to monitor fuel purchases.

1.1 Bidding

County officials need to better document procurement process decisions. Adequate documentation was not always maintained to explain why the low bid was not chosen or why payments made exceeded bid amounts. Additionally, the county did not obtain bids for some purchases. For example, three quotes were obtained by the Assessor for new software, but documentation was not maintained to support why the low bid was not selected and why the amount paid for the software exceeded the quote. This vendor was paid \$51,240 during 2011 which exceeded the price quote by approximately \$2,300. Additionally, bids were solicited for dispatching equipment for the Sheriff's Department and the vendor was paid \$18,550 which is \$6,000 more than the bid amount.

The county did not solicit bids for a used patrol vehicle costing \$14,500 purchased from a car dealer in Kansas. According to the County Clerk, the dealer contacts the county when they receive retired patrol cars.

Section 50.660, RSMo, provides requirements for bidding. Routine use of a competitive procurement process for major purchases ensures the county has made every effort to receive the best and lowest price and all interested parties are given an equal opportunity to participate in county business. Documentation of the various proposals received, and the county's selection process and criteria should be retained to demonstrate compliance with applicable laws or regulations and support decisions made.

1.2 Legal Services

Adequate documentation was not obtained for legal fees totaling approximately \$41,000 paid during the 2 years ended December 31, 2011. Additionally, proposals were not solicited for legal services.

During 2011 and 2010 the county signed a contract for legal services requiring a retainer of \$20,000 plus up to \$5,000 for expenses annually. The law firm was retained to investigate the activities of the former drug task force and other tasks as assigned by the County Commission. Invoices submitted by the law firm do not provide any detail related to the work performed, hours worked, or legal services provided. Detailed invoices should be obtained to support services provided and payments made, and to ensure compliance with contract terms.

Additionally, the county has not obtained proposals for legal services. According to the County Clerk, a representative from the law firm contacted the county about providing legal services. While professional services may not be subject to standard bidding procedures, soliciting proposals for legal services is a good business practice, helps provide a range of possible choices, and allows the county to make a better-informed decision to ensure



Cedar County
Management Advisory Report - State Auditor's Findings

necessary services are obtained from the best-qualified provider after taking expertise, experience, and cost into consideration.

1.3 Engineering services

The county did not document its evaluation and selection of architectural and engineering services related to the construction of a county law enforcement facility.

In January 2012 the County Commission contracted with a firm to provide planning, architectural and engineering services for the county's new \$4.35 million law enforcement facility. While the County Commission and County Clerk indicated various firms approached the County Commission about building a new facility and the contracted firm was selected based upon their presentation of the project to the Commission, there is no documentation of the evaluation of various firms. According to the feasibility study, architectural and engineering costs for the project are estimated to be approximately \$362,000.

Sections 8.289 and 8.291, RSMo, provide requirements for obtaining, evaluating, and negotiating engineering services.

1.4 Fuel use

Procedures for monitoring fuel used by the Road and Bridge and Sheriff's departments are not adequate.

Employees dispense fuel into vehicles and equipment from two bulk fuel tanks located at the road and bridge facilities. The tanks are metered and fuel logs are maintained at the tanks. While county officials review the logs for reasonableness of fuel usage, the logs are not reconciled to fuel purchases. The county spent approximately \$283,000 on fuel during the 2 years ended December 31, 2011.

Procedures for reconciling fuel use to fuel purchases are necessary to prevent paying vendors for improper billing amounts and decrease the risk of theft and misuse of fuel occurring without detection.

Similar conditions previously reported

Similar conditions to sections 1.1 and 1.4 were noted in our prior audit report.

Recommendations

The County Commission:

- 1.1 Maintain adequate documentation of the bidding process and ensure bids are obtained in accordance with state law.
- 1.2 Require adequate documentation to support the cost of legal services and periodically solicit proposals for legal services.



Cedar County
Management Advisory Report - State Auditor's Findings

- 1.3 Comply with state law when procuring architectural and engineering services and document the evaluation and selection process.
- 1.4 Establish procedures to effectively monitor fuel use, and reconcile use to purchases.

Auditee's Response

The County Commission provided the following written responses:

- 1.1 *We will discuss these situations with the Assessor and Sheriff and ensure better documentation is maintained in the future.*
- 1.2 *In the future, we will ensure the attorney provides adequate billing documentation, and if there is a need for future legal services, we will consider soliciting proposals for these services.*
- 1.3 *While interviews were conducted and proposals were reviewed for engineering and architectural services for the new jail, better documentation should have been maintained.*
- 1.4 *We review road and bridge and Sheriff fuel usage monthly and have a camera installed to monitor the fuel tank. We will implement procedures to reconcile fuel used to fuel purchased.*

2. County Collector's Controls and Procedures

Amounts withheld from tax collections for the Assessment Fund were not accurately calculated and commissions were not withheld by the County Collector from railroad and utilities tax collections. Additionally, the County Collector's property tax computer system does not have sufficient controls built in the system to ensure all transactions are accounted for properly. The County Collector's office processed property taxes totaling approximately \$15 million during the 2 years ended February 29, 2012.

2.1 Assessment withholdings

The County Collector failed to accurately calculate amounts withheld from tax collections for the Assessment Fund, and as a result, approximately \$57,000 is due to the Assessment Fund for the period July 1, 2009, through August 31, 2012.

Assessment Fund withholdings on tax collections should have been withheld at the rate of 1.5 percent; however, only 1.25 percent was withheld and paid to the Assessment Fund. The County Collector indicated she did not realize there was a change to the law effective July 1, 2009, which increased the withholding percentage from 1.25 percent to 1.5 percent. Further, a new property tax computer system was implemented in October 2009 that may have contributed to this oversight. As a result, approximately \$50,000 was not withheld from tax collections for the period July 1, 2009, through August 31, 2012.



Cedar County
Management Advisory Report - State Auditor's Findings

Also, the County Collector failed to calculate any withholding for the Assessment Fund from railroad and utility tax collections during the 2 years ended February 29, 2012, and as a result, approximately \$7,000 was not withheld.

Section 137.720, RSMo, requires a one and one-half percent commission on ad valorem property tax collections allocable to each taxing authority be deducted from the collections of taxes each year and deposited into the assessment fund of the county. Section 137.720.3 limits the one-half of one percent deduction to \$75,000.

To ensure compliance with statutory provisions, the County Collector should review Assessment fund withholdings for past years, calculate the amount owed by each taxing district, and disburse amounts under withheld to the Assessment Fund.

2.2 Railroad and utility commissions

Commissions were not calculated on railroad and utility taxes, and as a result, approximately \$4,800 was not withheld by the County Collector for the 2 years ended February 29, 2012. Commissions should have been withheld at the rate of 1 percent and paid to the County Treasurer for the General Revenue Fund.

Section 151.180, RSMo, requires the County Collector to collect all railroad and utilities taxes, and Section 151.280, RSMo, provides for the County Collector to withhold a 1 percent commission for collecting these taxes and to pay these commissions to the county's General Revenue Fund.

2.3 Computer system controls

Controls over transactions entered into the computerized property tax system need improvement.

The numerical sequence of transaction numbers assigned by the system are not accounted for by the County Collector. We contacted the software vendor who provided a listing of transaction numbers for the 2 years ending February 29, 2012. We noted several transaction numbers were not included on the list. Further, the system allows the transaction date to be edited and recorded in a future or past period. We identified numerous transaction numbers that were outside of the anticipated time period. Additionally, if a transaction is incomplete the system assigns a transaction number to the incomplete transaction with no dollar amount received, but allows the user to go back and reuse this transaction number again at a later date.

To ensure all monies received are properly recorded and deposited and reduce the risk of loss, theft, or misuse of funds, the County Collector should work with the computer software vendor to ensure adequate controls are put in place that allow for the accountability of the numerical sequence of transaction numbers and prevents actions, such as editing the transaction date, from occurring.



Recommendations

The County Collector:

- 2.1 Ensure Assessment Fund withholdings are computed correctly in the future, review withholdings from past years, and disburse amounts owed to the Assessment Fund.
- 2.2 Ensure commissions are computed on railroad and utility taxes in the future and disburse amounts owed to the General Revenue Fund.
- 2.3 Work with the computer software vendor to ensure adequate controls are in place to allow for the proper accountability of all transaction numbers.

Auditee's Response

The County Collector provided the following written responses:

- 2.1 *The Collector's office has fixed and verified that the Assessment Fund withholdings are now computed correctly. The program for the Collector's office now reflects the correct assessment fees. The assessment fees due will be distributed to the Assessor in November 2012. The amounts due the Assessment Fund were calculated by the State Auditor's office and were found correct.*
- 2.2. *To ensure the Collector's commission and Assessor's fee on the Railroad and Utility Funds are disbursed correctly, I have discussed this with the programmer and input those fees into the spreadsheet I currently use. The Railroad and Utility disbursements will be corrected for past years in November or December of 2012. The amounts due were calculated by the State Auditor's office and were found correct.*
- 2.3. *The programmer has implemented a report that will be available for checking and controlling transaction numbers for all transactions done in the office. Also, better security has now been implemented over computerized transaction numbers.*

3. Prosecuting Attorney's Controls and Procedures

Accounting duties are not adequately segregated and a review of adjustments made to defendant accounts is not performed. Receipting and depositing procedures should be improved and restitution records maintained by the Prosecuting Attorney's office do not always agree with records maintained by the Circuit Court. The Prosecuting Attorney's office collected approximately \$167,000 during the 2 years ended December 31, 2011.

3.1 Segregation of duties

The bad check clerk who is responsible for receiving, recording, depositing, and disbursing all monies, and reconciling the Prosecuting Attorney's bank account also has the ability to post adjustments to defendant accounts in the computer system without independent approval. Additionally, a documented



Cedar County
Management Advisory Report - State Auditor's Findings

supervisory review of the accounting records is not performed. As a result, there is little assurance transactions are accounted for properly and accounting records are complete and accurate.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly, adjustments are valid, and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, the Prosecuting Attorney should implement a documented independent or supervisory review of accounting records, which would include a documented review of adjustments made to the computer system.

3.2 Receipting and depositing

Receipts are not always deposited timely and manual receipt slips issued are not reconciled with monies posted to the computerized accounting system to ensure that all monies received are properly recorded and deposited. According to the part-time bad check clerk, she works 2 days a week and she makes deposits approximately every other week. Manual receipt slips are issued when the bad check clerk is out of the office.

Receipting and depositing weaknesses provide less assurance that receipts are adequately safeguarded and properly recorded and deposited.

3.3 Restitution

Court-ordered restitution records maintained by the Prosecuting Attorney's office are not compared with records maintained by the Circuit Court. As a result, restitution payments are not always applied to the same court case.

Court-ordered restitution is collected by the Circuit Court and then disbursed to the Prosecuting Attorney to be paid to the victims. The Circuit Court provides documentation to the Prosecuting Attorney's office showing how the restitution is applied to the various cases and victims. Our review of five restitution cases maintained by the Prosecuting Attorney identified an instance where one defendant had multiple cases, but the restitution paid by the defendant was not allocated to the same cases as provided by the court documentation. As a result, payments made by the Prosecuting Attorney to disburse the restitution were made to different victims than noted in court records. Four payments totaling \$202 were not disbursed as court records reflected.

To ensure restitution payments are applied to the proper case and disbursed to the appropriate victim, the Prosecuting Attorney should compare restitution records to court documentation which accompanies restitution monies.

Similar conditions previously reported

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



Cedar County
Management Advisory Report - State Auditor's Findings

Recommendations

The Prosecuting Attorney:

- 3.1 Adequately segregate accounting duties to the extent possible or ensure supervisory reviews of accounting records are performed and documented. Additionally, the Prosecuting Attorney should require a supervisory review and approval for all accounting adjustments.
- 3.2 Deposit all monies in a timely manner and reconcile manual receipt slips issued to the computerized accounting system.
- 3.3 Compare restitution case files with those maintained by the Circuit Court and resolve any differences.

Auditee's Response

The Prosecuting Attorney provided the following written responses:

- 3.1 *The Prosecuting Attorney has reviewed the bank statements each month. Since the audit has brought into question documentation of this review, the Prosecuting Attorney has been documenting his review by initialing and dating the reconciliation/review.*

Only the Prosecuting Attorney has authority to disburse funds from the restitution trust account. Due to limited staffing, further segregation of documented duties is not possible at this time. However, documented supervisory review of other accounting records, including a documented review of adjustments made to the computer system will be accomplished in the future.

- 3.2 *Cash is not collected in our office; however, the office is implementing measures to ensure deposits are made in a timelier manner. Also, one of the other full-time employees will be involved in the depositing procedures including the reconciling of the manual receipt slips to monies posted to the system.*
- 3.3 *We are aware that due to a defendant owing money in multiple cases these monies were disbursed incorrectly in at least one criminal case. We are working with the court to correct the situation. No money has been disbursed to those not owed restitution.*

4. Sheriff's Controls and Procedures

Significant weaknesses exist in accounting controls and procedures in the Sheriff's office. The Sheriff's office collected approximately \$72,000 during the year ended December 31, 2011, and \$51,000 during the year ended December 31, 2010.

4.1 Segregation of duties

Accounting duties are not adequately segregated. The office manager is responsible for receipting, recording, and depositing monies received; performing bank reconciliations; and preparing checks. Additionally, no one



Cedar County
Management Advisory Report - State Auditor's Findings

independent of these duties performs an adequate review of the accounting records.

Proper segregation of duties is necessary to ensure all transactions are accounted for properly and assets are safeguarded. If proper segregation of duties cannot be achieved, the Sheriff should implement an adequate independent or supervisory review to ensure the bank records are in agreement with the accounting records.

4.2 Receipting and depositing

Receipting and depositing procedures need improvement.

- The numerical sequence of receipt slip numbers is not accounted for properly. While receipt slips are prenumbered, the numbers must be handwritten on the Sheriff's one-write receipt ledger. We noted instances where wrong receipt slip numbers were recorded on the ledger, receipt slip numbers were not recorded on the ledger, and receipt slip numbers were recorded twice. Additionally, original copies of some voided or skipped receipt slips were not retained.
- Recorded receipts are not reconciled to deposits, and the method of payment is not always recorded.
- Monies received are not always deposited timely. Monies are normally collected each day, but deposits are made approximately weekly. Additionally, some cash bonds were transmitted in cash to the court rather than deposited and disbursed by check; however, a receipt from the court was not maintained to document the transmittal.

To safeguard receipts and reduce the risk of loss, theft, or misuse of funds, the numerical sequence of receipt slip numbers should be accounted for properly, all copies of voided receipt slips should be retained, and the composition of receipts should be recorded and reconciled to deposits. In addition, all monies should be deposited timely with checks issued to the court for bond monies received or if monies are transmitted to the court receipt slips should be obtained from the court.

4.3 Reconciliations

Monthly bank reconciliations have not been performed since June 2011 and liabilities are not identified and reconciled to the cash balance monthly. In addition, deposits are not recorded in the check register and a running cash balance is not maintained in the checkbook. As a result, disbursement errors were not identified, and some bond receipts were not disbursed in a timely manner. Additionally, bank statements for July, September and December 2011 and April 2012 were misplaced and had to be reprinted by the bank.

At December 31, 2011, we determined the reconciled balance in the Sheriff's bank account was \$291; however, monthly disbursement amounts were not calculated correctly causing fees disbursed to the County Treasurer



Cedar County
Management Advisory Report - State Auditor's Findings

to be underpaid by \$366 in September 2011 and overpaid by \$225 in August 2011. Additionally, a \$150 bond received in August 2011 was not disbursed to the court until March 2012. The lack of proper reconciliations allowed these errors to go undetected.

Without maintaining records of cash balances, preparing monthly bank reconciliations and identifying liabilities, there is little assurance that cash receipts and disbursements have been properly handled and recorded or that bank or book errors will be detected and corrected in a timely manner.

A similar condition was noted in our prior audit report.

Recommendations

The Sheriff:

- 4.1 Adequately segregate accounting duties to the extent possible or ensure independent or supervisory reviews of accounting records are performed and documented.
- 4.2 Account for the numerical sequence of receipt slip numbers, retain all copies of voided receipt slips, record the composition of receipts and reconcile to deposits, and deposit all monies timely and issue checks to the court for bonds or obtain receipt slips from the court for bond monies transmitted.
- 4.3 Maintain a running cash balance, prepare monthly bank reconciliations, identify liabilities and reconcile to the cash balance, and retain all bank statements.

Auditee's Response

The Sheriff provided the following written responses:

- 4.1 *I am now reviewing the accounting records prepared by the office manager.*
- 4.2
&4.3 *These recommendations have been implemented.*

5. Sunshine Law

Open meeting minutes did not always document the vote for closing the meeting or cite the specific statute and subsection allowing the closure. Further, instances were identified where the closed meeting minutes disclosed issues discussed that are not allowable under the Sunshine Law or were unrelated to the statutory section cited. For example, discussion topics related to budget overruns and increasing staff are not allowable topics for closed sessions.

The Sunshine Law, Chapter 610, RSMo, requires the question of holding the closed meeting and the reason for the closed meeting to be voted on at an open meeting. Additionally, the Sunshine Law also limits discussion



Cedar County
Management Advisory Report - State Auditor's Findings

topics and actions in closed meetings to only those specifically allowed by state law.

Recommendation

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

Auditee's Response

The County Commission provided the following written response:

Meetings minutes now include reasons and corresponding votes for entering closed session. We believe we have complied with the Sunshine Law, but in the future, we will better document this.

Cedar County

Organization and Statistical Information

Cedar County is a county-organized, third-class county. The county seat is Stockton.

Cedar 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 50 full-time employees and 14 part-time employees on December 31, 2011.

In addition, county operations include a Senior Citizens' Services Board.

Elected Officials

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

Officeholder	2012	2011
Jesse Watts, Presiding Commissioner	\$	27,080
Byron L. Hamilton, Associate Commissioner		25,080
John A. Fox, Associate Commissioner		25,080
Carole Wilkerson, Recorder of Deeds		38,000
Peggy Kenney, County Clerk		38,000
Rick E. Pohlsander, Prosecuting Attorney		109,366
David Starbuck, Sheriff		41,800
Ronnie Miller, County Treasurer		38,000
C. W. (Bill) Neale, Coroner		11,400
Janice Cagle, Public Administrator		38,000
Joan Haines, County Collector, year ended February 29,	38,000	
Paul E. (Eddie) Johnson, County Assessor , year ended August 31,		38,000
Chad Pyle, County Survey (1)		N/A

(1) Compensation on a fee basis.



Cedar County
Organization and Statistical Information

**Financing
Arrangements**

In January 2012, the county obtained financing through a lease agreement with the Cedar County, Missouri Public Facilities Authority, a not-for-profit corporation, for the purpose of constructing a new law enforcement facility. The terms of the 30-year agreement provide for the not-for-profit corporation to issue revenue bonds totaling \$4.5 million for the purpose of constructing the facility and lease the facility back to the county for payments totaling the principal and interest due on the outstanding bonds. The average interest rate is 3.947 percent and the bonds are payable in annual installments of \$246,692

**American Recovery and
Reinvestment Act 2009
(Federal Stimulus)**

Cedar County did not receive any federal stimulus monies during the 2 years ended December 31, 2011.